Virginia Racing Commission -- Quarterly Revenue and Live Racing Days Report
Q3 (January, February, March), Fiscal Year 2026

2024 Special Session I Budget -- Item 99, Section (F)(3)

Live Racing Venue	Number of Days	Dates
Colonial Downs	3 Days	3/12/26 - 3/14/26

Virginia Equine Alliance, Inc.

Virginia Racing Commission Report — Revenue Sharing, Purse, ADW Rebates & Certified Program (Jan–Mar 2026)

Line Item	Jan-26	Feb-26	Mar-26	Jan–Mar Total
Revenue Sharing Agreement Proceeds	3,064,914	2,394,270	2,634,161	8,093,345
Purse contributions	-	-	520,000	520,000
ADW Rebates	36,665	191,811	51,299	279,775
Certified Program Contributions	5,000,000	-	-	5,000,000
Total Monthly Proceeds	**8,101,579**	**2,586,081**	**3,205,460**	**13,893,120**

Source: Virginia Racing Commission reports (January 2026 and February 2026 workbooks; March from the May 31 2026 workbook). All amounts in USD.

Wagers on Historical Horse Racing

January – March 2026 (January & February statewide totals; March by Facility)

January	
Line Item	**Grand Total**
Handle	**495,749,117**
Return to Public	450,909,396
Breakage	46,009
Capital Improvements for Licensee	32,206
Joint Racing Benevolence Fund	13,803
Change in Pool (derived)	121,197
Takeout	44,672,515
Statutory Withholding	6,444,737
License Tax	3,123,219
Locality Tax (Facility)	1,278,415
Locality Tax (Track)	1,497,780
Problem Gambling Treatment and Support Services	49,575
Virginia Breeders Fund	123,937
VA-MD Regional College of Veterinary Medicine	123,937
Virginia Horse Center Foundation	123,937
Virginia Horse Industry Board	123,937
Net Takeout	38,227,778
Average Daily Net Takeout	1,233,154
Terminal Count	n/a

February	
Line Item	**Grand Total**
Handle	**492,751,440**
Return to Public	447,490,212
Breakage	45,773
Capital Improvements for Licensee	32,041
Joint Racing Benevolence Fund	13,732
Change in Pool (derived)	670,816
Takeout	44,544,639
Statutory Withholding	6,405,769
License Tax	3,104,334
Locality Tax (Facility)	1,274,694
Locality Tax (Track)	1,484,714
Problem Gambling Treatment and Support Services	49,275
Virginia Breeders Fund	123,188
VA-MD Regional College of Veterinary Medicine	123,188
Virginia Horse Center Foundation	123,188
Virginia Horse Industry Board	123,188
Net Takeout	38,138,870

Average Daily Net Takeout	1,362,103
Terminal Count	n/a

March									
Line Item	Colonial Downs	Roseshire Henrico	Rosie's at Collinsville	Rosie's at Emporia	Rosie's at Hampton	Rosie's at Richmond	Rosie's at Vinton	The Rose Prince William	Grand Total
Handle	**42,836,741**	**28,001,200**	**3,545,190**	**20,681,328**	**105,955,841**	**122,676,696**	**57,293,298**	**168,758,307**	**549,748,601**
Return to Public	39,281,835	25,424,520	3,669,880	18,825,750	96,473,837	111,027,759	52,212,976	153,285,640	500,202,197
Breakage	4,183	1,390	524	2,034	14,442	11,066	5,513	13,639	52,791
Capital Improvements for Licensee	2,928	973	367	1,424	10,109	7,746	3,859	9,547	
Joint Racing Benevolence Fund	1,255	417	157	610	4,333	3,320	1,654	4,092	
Change in Pool	(422,780)	60,350	(442,289)	(23,406)	(285,515)	606,252	(74,265)	206,988	(374,665)
Takeout	3,973,503	2,514,940	317,075	1,876,950	9,753,077	11,031,619	5,149,074	15,252,040	49,868,278
Statutory Withholding	556,877	364,014	46,088	268,856	1,377,426	1,594,797	744,811	2,193,859	7,146,728
License Tax	269,871	176,408	22,335	130,292	667,522	772,863	360,948	1,063,177	
Locality Tax (Facility)	-	78,403	9,927	57,908	296,676	343,495	160,421	472,523	
Locality Tax (Track)	239,886	78,403	9,927	57,908	296,676	343,495	160,421	472,523	
Problem Gambling Treatment and Support Services	4,284	2,800	355	2,068	10,596	12,268	5,729	16,876	
Virginia Breeders Fund	10,709	7,000	886	5,170	26,489	30,669	14,323	42,190	
VA-MD Regional College of Veterinary Medicine	10,709	7,000	886	5,170	26,489	30,669	14,323	42,190	
Virginia Horse Center Foundation	10,709	7,000	886	5,170	26,489	30,669	14,323	42,190	
Virginia Horse Industry Board	10,709	7,000	886	5,170	26,489	30,669	14,323	42,190	
Net Takeout	3,416,626	2,150,926	270,987	1,608,094	8,375,651	9,436,822	4,404,263	13,058,181	42,721,550
Average Daily Net Takeout	110,214	69,385	8,742	51,874	270,182	304,414	142,073	421,232	1,378,115
Terminal Count	486	175	37	150	700	1,199	470	1,605	4,822

Notes: January and February source dashboards report statewide totals only (no facility breakdown, Change in Pool or Terminal Count). For those months Handle is entered as reported and Change in Pool is derived as Handle − Return to Public − Breakage − Takeout. Statutory Withholding and Net Takeout are formulas, so they can differ from the source by $1–2 of rounding (source Statutory Withholding: Jan $6,444,739; Feb $6,405,769). Blue = entered from source; black = formula.

Live & Simulcast Wagering

January – March 2026 (January & February by Tracks / Satellite Wagering Facilities; March by Track / Facility)

January

Line Item	Tracks	Satellite Wagering Facilities	Grand Total
Handle	**16,659**	**281,987**	**298,646**
Return to Public	10,993	202,891	213,884
Settlement	2,152	19,754	21,906
Takeout	3,514	59,342	62,856
License Tax	254	4,225	4,479
Locality Tax (Track)	148	1,233	1,381
Locality Tax (Facility)	-	1,233	1,233
Virginia Breeders Fund	167	2,820	2,987
VA-MD College of Veterinary Medicine	25	423	448
Virginia Horse Center Foundation	8	141	149
Virginia Horse Industry Board	8	141	149
Viriginia Thoroughbred Association	8	141	149
Breakage	36	827	863
Net Takeout	**2,859**	**48,159**	**51,018**

February

Line Item	Tracks	Satellite Wagering Facilities	Grand Total
Handle	**100,986**	**1,607,670**	**1,708,656**
Return to Public	68,091	1,161,074	1,229,165
Settlement	11,067	102,656	113,723
Takeout	21,829	343,940	365,769
License Tax	1,559	24,883	26,442
Locality Tax (Track)	906	7,226	8,132
Locality Tax (Facility)	-	7,226	7,226
Virginia Breeders Fund	1,010	16,077	17,087
VA-MD College of Veterinary Medicine	151	2,412	2,563
Virginia Horse Center Foundation	50	804	854
Virginia Horse Industry Board	50	804	854
Viriginia Thoroughbred Association	50	804	854
Breakage	206	4,115	4,321
Net Takeout	**17,845**	**279,592**	**297,437**

March

Line Item	Colonial Downs	Shenandoah Downs	Virginia Gold Cup	Breakers Henrico	Buckets Chesapeake	Rosie's at Collinsville	Rosie's at Emporia	Rosie's at Hampton	Rosie's at Richmond	Rosie's at Vinton	The Rose Prince William County	Grand Total
Live												
Handle	**379,394**	-	-	-	-	-	-	-	-	-	-	**379,394**
Return to Public	281,969	-	-	-	-	-	-	-	-	-	-	281,969
Settlement	21,601	-	-	-	-	-	-	-	-	-	-	21,601
Takeout	72,827	-	-	-	-	-	-	-	-	-	-	72,827
License Tax	5,452	-	-	-	-	-	-	-	-	-	-	5,452
Locality Tax (Track)	1,280	-	-	-	-	-	-	-	-	-	-	1,280
Locality Tax (Facility)	-	-	-	-	-	-	-	-	-	-	-	-
Virginia Breeders Fund	3,794	-	-	-	-	-	-	-	-	-	-	3,794

VA-MD College of Veterinary Medicine	569	-	-	-	-	-	-	-	-	-	-	569
Virginia Horse Center Foundation	190	-	-	-	-	-	-	-	-	-	-	190
Virginia Horse Industry Board	190	-	-	-	-	-	-	-	-	-	-	190
Viriginia Thoroughbred Association	-	-	-	-	-	-	-	-	-	-	-	-
Breakage	2,997	-	-	-	-	-	-	-	-	-	-	2,997
Capital Improvements for Licensee	2,098	-	-	-	-	-	-	-	-	-	-	2,098
Racing Benevolence Fund	899	-	-	-	-	-	-	-	-	-	-	899
Simulcast												
Handle	**134,816**	**-**	**-**	**210,745**	**371,497**	**114,935**	**64,185**	**278,324**	**419,852**	**91,072**	**157,355**	**1,842,781**
Return to Public	96,643	-	-	138,460	260,029	73,240	35,698	192,093	294,177	52,666	126,243	1,269,249
Settlement	9,898	-	-	24,958	31,275	17,223	14,975	25,084	37,527	19,006	(1,582)	178,364
Takeout	27,838	-	-	46,901	79,211	24,212	13,376	60,441	87,002	19,093	32,098	390,172
License Tax	1,914	-	-	3,437	5,616	1,804	1,001	4,428	6,404	1,273	2,346	28,223
Locality Tax (Track)	1,126	-	-	991	1,636	523	290	1,281	1,863	375	685	8,770
Locality Tax (Facility)	-	-	-	991	1,636	523	290	1,281	1,863	375	685	7,644
Virginia Breeders Fund	1,348	-	-	2,107	3,715	1,149	642	2,783	4,199	911	1,574	18,428
VA-MD College of Veterinary Medicine	202	-	-	316	557	172	96	417	630	137	236	2,763
Virginia Horse Center Foundation	67	-	-	105	186	57	32	139	210	46	79	921
Virginia Horse Industry Board	67	-	-	105	186	57	32	139	210	46	79	921
Viriginia Thoroughbred Association	67	-	-	102	183	55	31	138	208	45	77	906
Breakage	437	-	-	426	982	260	136	706	1,146	307	596	4,996
Capital Improvements for Licensee	306	-	-	298	687	182	95	494	802	215	417	3,496
Racing Benevolence Fund	131	-	-	128	295	78	41	212	344	92	179	1,500

Notes: January and February source dashboards split On-Track and Simulcast wagers by Tracks vs. Satellite Wagering Facilities only (no Live/Simulcast split, no facility detail, no breakage components) and include a Net Takeout line; figures are entered as reported and Grand Total is the sum of the two columns. In March, blank facility/section combinations in the source were entered as 0 for formula consistency. Blue = entered from source; black = formula.

Wagers through Advance Deposit Account Wagering Providers (ADW)

January – March 2026 (January & February statewide totals; March by Provider)

January	
Line Item	**Grand Total**
Handle	**7,034,895**
Thoroughbred	6,179,877
Harness	790,136
Other Breeds	64,882
Statutory Witholdings	809,013
License Fee	105,523
Virginia Breeders Fund	70,349
Virginia Equine Alliance	281,396
VHHA	39,507
VHBPA	308,994
Race Dates Conducted	

February	
Line Item	**Grand Total**
Handle	**7,309,311**
Thoroughbred	6,499,668
Harness	744,732
Other Breeds	64,910
Statutory Witholdings	840,571
License Fee	109,640
Virginia Breeders Fund	73,093
Virginia Equine Alliance	292,372
VHHA	37,237
VHBPA	324,983
Race Dates Conducted	

March					
Line Item	MEI	NAW	TVG	TWS	Grand Total
Handle	**916,808**	**634,224**	**4,443,516**	**2,298,304**	**8,292,852**
Thoroughbred	827,046	586,700	3,746,951	2,043,033	7,203,730
Harness	81,331	37,929	591,698	218,881	929,839
Other Breeds	8,431	9,595	104,867	36,390	159,283
Statutory Witholdings	105,433	72,936	511,004	264,305	953,678
License Fee	13,752	9,513	66,653	34,475	124,393
Virginia Breeders Fund	9,168	6,342	44,435	22,983	82,928
Virginia Equine Alliance	36,672	25,369	177,741	91,932	331,714
VHHA	4,067	1,896	29,585	10,944	46,492
VHBPA	41,352	29,335	187,348	102,152	360,187
Race Dates Conducted					

Notes: January and February source dashboards report ADW statewide totals only (no provider breakdown); figures are entered as reported. "Race Dates Conducted" was blank in all source dashboards. Provider codes MEI, NAW, TVG, TWS are as shown in the source. Statutory Witholdings is entered directly from source. Blue = entered from source; black = formula.