



## NOTICE OF MEETING AND AGENDA

Pursuant to the Massachusetts Open Meeting Law (G.L. c. 30A, §§ 18-25), and St. 2025, c. 2, notice is hereby given of a public meeting of the **Massachusetts Gaming Commission**. The meeting will take place:

**Wednesday | July 1, 2026 | 10:00 a.m.**  
**VIA CONFERENCE CALL NUMBER: +1-213-631-9908**  
**PHONE CONFERENCE ID: 533 067 370#**  
**All meetings are streamed live at [www.massgaming.com](http://www.massgaming.com).**

Please note that the Commission will conduct this public meeting remotely utilizing collaboration technology. Use of this technology is intended to ensure an adequate, alternative means of public access to the Commission's deliberations for any interested member of the public. If there is any technical problem with the Commission's remote connection, an alternative conference line will be noticed immediately on [www.massgaming.com](http://www.massgaming.com).

All documents and presentations related to this agenda will be available for your review on the morning of the meeting date by visiting our website and clicking on the News header, under the Meeting Archives drop-down.

### **PUBLIC MEETING - #592**

1. Call to Order – Jordan Maynard, Chair
2. Administrative Update – Dean Serpa, Executive Director
3. Legislative Update – Commissioner Brad Hill
4. Finance – Derek Lennon, Chief Financial and Accounting Officer
  - a. FY27 Budget Approval - Derek Lennon, Chief Financial Officer; John Scully, Finance and Budget Office Manager; Douglas O'Donnell, Revenue Manager  
**VOTE**
5. Sports Wagering Division – Carrie Torrisi, Division Chief of Sports Wagering
  - a. Updates to DraftKings House Rules – Andrew Steffen, Compliance and Operations Manager  
**VOTE**
  - b. Updates to Fanatics House Rules - Andrew Steffen, Compliance and Operations Manager  
**VOTE**

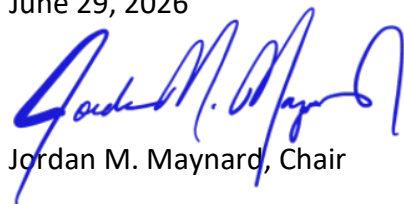


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6. Investigations and Enforcement Bureau – Caitlin Monahan, Director of Investigations and Enforcement Bureau
  - a. MGM Springfield’s Request for an Amendment to the Beverage License – Richard Lawless, Licensing Manager **VOTE**
  
7. Legal Division – Kevin Scanlon, General Counsel; Justin Stempeck, Chief Deputy General Counsel
  - a. Approval of New Table Game Variation for Midi Baccarat and Mini Baccarat – Jenna Hentoff, Deputy General Counsel; Judith Young, Senior Associate General Counsel; Burke Cain, Gaming Agents Division Chief; Dave DiOrio, Gaming Agents Division Assistant Chief; Natalia Villareal, MGM Springfield Casino Regulatory Manager **VOTE**
  
  - b. 205 CMR 146.18: Baccarat, Midi-baccarat, Mini-baccarat, and Baccarat-chemin de Fer Tables; Physical Characteristics – Discussion and Review of Regulation Amendments and Small Business Impact Statement for authorization to begin the promulgation process – Jenna Hentoff, Deputy General Counsel; Judith Young, Senior Associate General Counsel; Burke Cain, Gaming Agents Division Chief; Dave DiOrio, Gaming Agents Division Assistant Chief **VOTE**
  
8. Commissioner Updates
  
9. Other Business - Reserved for matters the Chair did not reasonably anticipate at the time of posting.

I certify that this Notice was posted as “Massachusetts Gaming Commission Meeting” at [www.massgaming.com](http://www.massgaming.com) and emailed to [regs@sec.state.ma.us](mailto:regs@sec.state.ma.us). Posted to Website: June 29, 2026 | 10:00 a.m. EST

June 29, 2026



Jordan M. Maynard, Chair

*If there are any questions pertaining to accessibility and/or further assistance is needed, please email [Grace.Robinson@massgaming.gov](mailto:Grace.Robinson@massgaming.gov).*



Massachusetts Gaming Commission



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## MASSACHUSETTS GAMING COMMISSION

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**To:** Jordan Maynard, Chair  
Paul Brodeur, Commissioner  
Brad Hill, Commissioner  
Eileen O'Brien, Commissioner  
Nakisha Skinner, Commissioner

**From:** Dean Serpa, Executive Director  
Douglas O'Donnell, Revenue Manager  
John Scully, Finance and Budget Manager  
Derek Lennon, CFAO

**Date:** July 1, 2026

**Re:** Fiscal Year 2027 (FY27) Budget Vote

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### Summary

Staff are recommending a FY27 operational budget of \$67.67M for the Commission's consideration. The operational budget recommendations comprise spending and revenue estimates in the Gaming Control Fund, the Racing Oversight and Development Fund, administrative costs for the Community Mitigation Fund, the Commission's allocation from the Public Health Trust Fund, and the Sports Wagering Control Fund.

- **Gaming Control Fund**
  - \$42.56M for Regulatory and Statutorily Required Costs
  - Funds 84.37 FTEs and 3 Contract Employees
  - Requires an Assessment of \$38.5M
- **Racing**
  - \$2.14M for Regulating Racing
  - Funds 5.39 FTEs
- **Community Mitigation Fund**
  - \$530.9K for Grant Review and Sub-Recipient Monitoring
  - Funds 4 FTEs
- **Sports Wagering Control Fund**
  - \$14.54M for Regulatory and Statutorily Required Costs
  - Funds 46.04 FTEs and 5 Contract Positions
  - An assessment of \$13.98M
- **Public Health Trust Fund**
  - \$7.9M for the MGC's Office of Research and Responsible Gaming
  - Funds 5 FTEs



Massachusetts Gaming Commission

## Fiscal Year 2027 Massachusetts Gaming Commission Budget Development Overview

The MGC's annual budget building process begins in February and concludes once the Commission approves a budget in June. The MGC Office of Finance met with each division/bureau head within the MGC and developed spending and revenue projections. These projections are the best estimates of what will be needed in FY27 to operate the Commission, as well as the revenue expected based on the Commission's current fee structures. All requests were then reviewed by the CFAO, the Executive Director, and the Commission's Treasurer. A third review was conducted by representatives of both the gaming licensees and sports wagering operators in a virtual meeting on May 19, 2026. The meeting included a comprehensive review of the Commission's budget and staffing levels.

The Commission's Office of Finance continued using the FY26 cost allocation percentages to charge staff who work across racing, gaming, and/or sports wagering programs. The method used positions that work directly in racing, sports wagering, and gaming as a subset, and then determined each fund's share of that subset. Those percentages were then applied to staff who are not directly assigned to a given fund. The distribution arrived at 65% to the gaming control fund, 28.5% to the sports wagering control fund, and 6.5% to the racing oversight and development fund. However, due to declining revenue streams in racing, we had to decrease the allocation to racing to 3%, revise the allocation to gaming to 67%, and 30% to sports wagering.

In FY27, the MGC will continue allocating funds to each division/bureau and tracking contractual commitments, expenditures, and salaries against each division/bureau budget. The Commission will use the expense budget feature in the Commonwealth's accounting system (MOSAIC) to establish these budgets and automate tracking each budget against actual expenditures and commitments.

### FY27 Total Budget

The total budget presented today, excluding racing capital, promotional trust funds that benefit licensees, and grants from the Community Mitigation Fund, is \$67.61M and funds 144.8 FTEs and 8 contract employees. The Commission approved the FY26 budget, funding 143.7 FTEs and 8 contractors. In FY27, we are adding one staff position, increasing our FTE count from 143.7 to 144.8. The table below demonstrates how the Commission has allocated its positions to each fund under its control.

Appropriation	FY26		FY27	
	FY26 FTEs	Contractors	FY27 FTEs	Contractors
<b>Gaming Control Fund 10500001</b>	<b>85.52</b>	<b>3.00</b>	<b>84.37</b>	<b>3.00</b>
<b>Racing Development and Oversight Fund 10500003</b>	<b>5.39</b>	<b>-</b>	<b>5.39</b>	<b>-</b>
<b>Community Mitigation Fund 10500004</b>	<b>2.75</b>	<b>-</b>	<b>4.00</b>	<b>-</b>
<b>Sports Wagering Control Fund 10501384</b>	<b>46.04</b>	<b>5.00</b>	<b>46.04</b>	<b>5.00</b>
<b>Public Health Trust Fund 40001101</b>	<b>4.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>
<b>Grand Total</b>	<b>143.70</b>	<b>8.00</b>	<b>144.80</b>	<b>8.00</b>

The table below compares the Commission's FY27 budget proposal to FY26's currently approved budget and explains any variances of 15% or more or over \$100K by spending category. This year's proposal is the following:



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- Growing salaries by \$882.9K, which includes: 3% COLA, additional funds for the 5-year compensation review, and budgeted turnover savings of 9%.
- Pension and benefits are going up by \$728.2K because of the Commonwealth projecting an ~8% increase in the federally negotiated fringe benefit rate (we only budgeted for half of that)
- Lease costs are increasing by \$488.9K. This is attributed to escalator clauses in both our office rent contract and our data center contract.
- Consultant costs are increasing by \$293.9K due to \$846.6K in new research from our RRG division, as well as an anticipated \$550K decrease in financial suitability contracted costs.
- Our GEU costs are increasing by \$278.6K, because of approved salary increases included in collective bargaining agreements for our law enforcement personnel.
- The OO object class is where we track our agreements with the Attorney General's Office. This item is increasing by \$655.8K, however, \$500K of that is for anticipated litigation in the sports wagering space and \$55.8K is for CMF transfers proposed in .
- Finally, our IT expenses are increasing by \$265.7K due to the renewal of our Central Monitoring System (CMS) contract in FY26 and the associated escalation clause as well as additional anticipated project oversight costs for the development of the new Licensing Management System (LMS)

Object Class	object_class_name	FY26	FY27	Variance	% Variance	Variance Explanation of >\$100K or >15%
AA	REGULAR EMPLOYEE COMPENSATION	\$14,908,552.52	\$15,731,456.41	\$822,903.89	5.52%	COLAs of 3% and additional 1.25% built in for adjustments from Compensation Study
BB	REGULAR EMPLOYEE RELATED EXPEN	\$148,993.75	\$151,993.75	\$3,000.00	2.01%	
CC	SPECIAL EMPLOYEES	\$868,068.60	\$841,576.81	(\$26,491.79)	-3.05%	
DD	PENSION & INSURANCE RELATED EX	\$5,457,382.93	\$6,185,565.46	\$728,182.53	13.34%	Fringe rate projected to increase from 35.6% to 43%. We budgeted for half of that increase.
EE	ADMINISTRATIVE EXPENSES	\$5,334,315.13	\$5,392,054.67	\$57,739.54	1.08%	
FF	FACILITY OPERATIONAL EXPENSES	\$33,000.00	\$28,000.00	(\$5,000.00)	-15.15%	
GG	ENERGY COSTS AND SPACE RENTAL	\$1,593,734.75	\$2,082,623.17	\$488,888.42	30.68%	Rent escalator in both 101 Federal St as well as our data centers
HH	CONSULTANT SVCS (TO DEPTS)	\$7,123,406.00	\$7,417,336.00	\$293,930.00	4.13%	Includes a decrease in RSM from FY26 budget by \$550K, and an increase of \$846.4K for RRG for additional research for AI consultant, Section 97, Gambling and Suicide, Young Adult Cohort studies.
JJ	OPERATIONAL SERVICES	\$15,535,346.93	\$15,814,008.77	\$278,661.84	1.79%	COLA increases for GEU
KK	EQUIPMENT PURCHASE	\$62,000.00	\$62,000.00	\$0.00	0.00%	
LL	EQUIPMENT LEASE-MAINTAIN/REPAR	\$71,522.90	\$71,522.90	\$0.00	0.00%	
MM	PURCHASED CLIENT/PROGRAM SVCS	\$155,000.00	\$155,000.00	\$0.00	0.00%	
NN	INFRASTRUCTURE:	\$30,000.00	\$30,000.00	\$0.00	0.00%	
OO	(blank)	\$5,150,000.00	\$5,805,800.00	\$655,800.00	12.73%	Additional \$500K for Litigation in the Sports Wagering Space. Additional \$55.8K from CMF Request
PP	STATE AID/POL SUB	\$1,612,000.00	\$1,763,000.00	\$151,000.00	9.37%	Additional Community Research Studies
UU	IT Non-Payroll Expenses	\$5,874,978.77	\$6,140,709.81	\$265,731.04	4.52%	Includes renewal escalator for CMS, increased LMS by \$116K to pay for additional project oversight and an additional Lottery VSE development
Grand Total		\$63,958,302.28	\$67,672,647.75	\$3,714,345.47	5.81%	



### Massachusetts Gaming Commission

## Regulatory vs. Statutory Costs

It is important to distinguish among the components of the proposed FY27 budget and to understand the distinction between regulatory and statutory costs. The Commission's budget can be divided into two areas. The first area comprises the Massachusetts Gaming Commission's regulatory costs. These regulatory costs are within the Gaming Commission's direct control. The second area comprises statutory costs, including assessments and Research and Player Health initiatives, set out in the Commission's enabling legislation but not within the Gaming Commission's budgetary discretion. The statutory costs are the responsibility of our licensees to pay. Most of this memorandum focuses on the regulatory costs of the MGC. The \$67.65M is divided into \$48.96M for regulatory costs and \$18.71M in statutorily required costs. Below is a breakdown of our regulatory and statutorily required costs:

Grouping Name	FY26	FY27	Variance	% Variance
MGC Regulatory Costs	\$47,166,773.40	\$48,962,292.04	\$1,795,518.64	3.81%
<b>Statutorily Required Costs</b>				
Indirect	\$3,933,950.56	\$3,886,837.43	(\$47,113.13)	-1.20%
Research and Responsible Gaming/PHTF	\$6,622,522.21	\$7,899,031.01	\$1,276,508.80	19.28%
Office of Attorney General and AGO MSP	\$6,160,056.11	\$6,849,487.27	\$689,431.16	11.19%
Alcohol and Beverage Control Commission	\$75,000.00	\$75,000.00	\$0.00	0.00%
<b>Statutorily Required Costs Subtotal</b>	<b>\$16,791,528.88</b>	<b>\$18,710,355.71</b>	<b>\$1,918,826.83</b>	<b>11.43%</b>
<b>Total Budget</b>	<b>\$63,958,302.28</b>	<b>\$67,672,647.75</b>	<b>\$3,714,345.47</b>	<b>5.81%</b>
<b>Assessment Based</b>				
Less PHTF Expansion	\$57,335,780.07	\$59,773,616.74	\$2,437,836.67	4.25%
Less Contractual Escalators (CMS and Rent)				
Rent			\$ 488,888.42	
CMS			\$ 283,087.56	
<b>Non-Contractual Assessment Variance</b>			<b>\$1,665,860.69</b>	<b>2.91%</b>
<b>MGC Regulatory Costs</b>	<b>\$47,166,773.40</b>	<b>\$48,962,292.04</b>	<b>\$1,795,518.64</b>	<b>3.81%</b>
Less Contractual Escalators (CMS and Rent)				
Rent			\$ 488,888.42	
CMS			\$ 283,087.56	
<b>Non-Contractual Regulatory Increase</b>			<b>\$1,023,542.66</b>	<b>2.17%</b>

FY27 Fringe Rate is proposed to increase back to ~44% we built back in half of that or 4% resulting in an increase of \$614.9K

The table above demonstrates that the FY27 budget prepared by staff includes a 3.81% regulatory cost increase (funding 13 divisions) from FY26 to FY27, while statutorily required costs are increasing by 11.43%. It also shows that, once contractual escalators for rent and the CMS are excluded, the proposed regulatory budget represents a 2.17% increase over FY26 approved spending levels.

The remainder of this memorandum will discuss the Commission's regulatory costs and the Commission's share of the Public Health Trust Fund.



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## Gaming Control Fund 1050-0001

The MGC's currently approved FY26 budget for the Gaming Control Fund is \$40.8M. The MGC is recommending a FY27 budget of \$42.5M, which is a 4.30% increase over the currently approved FY26 budget. The MGC's regulatory costs funded by the Gaming Control Fund increased by 4.72% from \$32.36M in FY26 to \$33.89M in FY27. The main increases in regulatory costs are the following:

- Salaries: \$427.9K for 3% COLAs and costs for a 5-year compensation study
- Fringe Benefits: \$411.5K for anticipated increase to the Commonwealth's Fringe Benefit Rate. We only built in half of the anticipated increase.
- Rent: \$378.7K increase for contractual escalators on our main office lease and our data centers
- IT: \$167.4K increase for CMS contract renewal and additional LMS project oversight.

The table below summarizes significant changes in our regulatory costs by category between fiscal years:

Grouping Name	Obj Class	object_class_name	FY26	FY27	Variance	% Variance	Variance Explanation of >\$100K or >15%
MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	\$8,634,015.90	\$9,061,934.76	\$427,918.86	4.96%	COLAs of 3% and additional 1.25% built in for adjustments from Compensation Study
	BB	REGULAR EMPLOYEE RELATED EXPEN	\$85,993.75	\$85,993.75	\$0.00	0.00%	
	CC	SPECIAL EMPLOYEES	\$198,419.20	\$230,413.24	\$31,994.04	16.12%	
	DD	PENSION & INSURANCE RELATED EX	\$3,108,713.62	\$3,520,214.74	\$411,501.12	13.24%	Fringe rate projected to increase from 35.6% to 43%. We budgeted for half of that increase.
	EE	ADMINISTRATIVE EXPENSES	\$696,991.92	\$684,341.92	(\$12,650.00)	-1.81%	
	FF	FACILITY OPERATIONAL EXPENSES	\$20,000.00	\$20,000.00	\$0.00	0.00%	
	GG	ENERGY COSTS AND SPACE RENTAL	\$1,142,798.06	\$1,521,482.42	\$378,684.36	33.14%	Rent escalator in both 101 Federal St as well as our data centers
	HH	CONSULTANT SVCS (TO DEPTS)	\$939,450.00	\$906,950.00	(\$32,500.00)	-3.46%	
	JJ	OPERATIONAL SERVICES	\$12,671,596.82	\$12,825,964.68	\$154,367.86	1.22%	COLA increases for GEU
	KK	EQUIPMENT PURCHASE	\$62,000.00	\$62,000.00	\$0.00	0.00%	
	LL	EQUIPMENT LEASE- MAINTAIN/REPAIR	\$70,607.90	\$70,607.90	\$0.00	0.00%	
	NN	INFRASTRUCTURE:	\$30,000.00	\$30,000.00	\$0.00	0.00%	
	PP	STATE AID/POL SUB	\$90,000.00	\$90,000.00	\$0.00	0.00%	
	UU	IT Non-Payroll Expenses	\$4,613,613.31	\$4,780,975.83	\$167,362.52	3.63%	Includes renewal escalator for CMS and we increased LMS by \$116K to pay for additional project oversight
MGC Regulatory Costs Total			\$32,364,200.48	\$33,890,879.24	\$1,526,678.76	4.72%	
Indirect	EE	ADMINISTRATIVE EXPENSES	\$2,782,091.25	\$2,820,825.06	\$38,733.81	1.39%	
Indirect Total			\$2,782,091.25	\$2,820,825.06	\$38,733.81	1.39%	
Office of Attorney General and AGO MSP	JJ	OPERATIONAL SERVICES	\$1,085,056.11	\$1,118,687.27	\$33,631.16	3.10%	
	OO	(blank)	\$4,500,000.00	\$4,655,800.00	\$155,800.00	3.46%	Additional \$55.8K from CMF Request
Office of Attorney General and AGO MSP Total			\$5,585,056.11	\$5,774,487.27	\$189,431.16	3.39%	
Alcohol and Beverage Control Commission	OO	(blank)	\$75,000.00	\$75,000.00	\$0.00	0.00%	
Alcohol and Beverage Control Commission Total			\$75,000.00	\$75,000.00	\$0.00	0.00%	
<b>10500001 Total</b>			<b>\$40,806,347.84</b>	<b>\$42,561,191.57</b>	<b>\$1,754,843.73</b>	<b>4.30%</b>	

The MGC Regulatory portion of the Gaming Control Trust supports 10 divisions/bureaus. In FY27, we are requesting funding for 84.37 FTEs and 3 contract positions. Overall regulatory spending increased by \$1.52M. Below is a table comparing each division's FY26 budget and proposed FY27



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budget for the Regulatory portion of the Gaming Control Fund, along with brief explanations for any significant funding variances. Further details for budgets by each division are provided in attachments B and C:

Unit	Unit Name	FY26	FY27	Variance	% Variance	Variance Explanation >15% or >\$100K
1000	Finance and Administration	\$2,257,407.06	\$2,665,316.24	\$407,909.18	18.07%	Rent Escalator and Fringe Benefit Increase
1100	Human Resources	\$1,268,836.16	\$1,433,627.41	\$164,791.25	12.99%	Fringe Benefit Increase and Compensation Study
1200	Legal	\$1,577,319.96	\$1,863,278.79	\$285,958.83	18.13%	Fringe Benefit Increase and Shift of Postion from Executive Director to Legal
1300	Executive Director	\$651,476.04	\$471,188.92	(\$180,287.12)	-27.67%	Shift of Postion from Executive Director to Legal
1400	Information Technology	\$6,242,894.41	\$6,269,775.66	\$26,881.25	0.43%	
1500	Commissioners	\$1,134,439.49	\$1,179,611.04	\$45,171.55	3.98%	
1800	Communications	\$378,379.39	\$338,876.93	(\$39,502.46)	-10.44%	
1900	Community Affairs	\$56,646.95	\$2,992.50	(\$53,654.45)	-94.72%	
Investigations and Enforcement						
5000	Bureau	\$18,755,938.70	\$19,670,478.75	\$914,540.05	4.88%	Fringe benefit increase and GEU COLAS
7000	Licensing Division	\$1,156,253.82	\$1,284,507.70	\$128,253.88	11.09%	LMS additional project oversight
All	All Divisions	(\$1,115,391.50)	(\$1,288,774.70)	(\$173,383.20)	15.54%	Turnover Rate from 7.5% to 9.0%
10500001	Total	\$32,364,200.48	\$33,890,879.24	\$1,526,678.76	4.72%	

### Racing Development and Oversight Trust Fund 1050-0003

This item funds the operations of the Racing division. Most of the funding from this appropriation is payroll, seasonal payroll, and fringe related costs. Costs of the division are payroll (seasonal and full time), fringe costs, drug and laboratory testing, ISA to DPH, purchased client services for economic hardship payments, and the jockey guild. As was reported in FY24, FY25, and FY26, racing revenues are down. We are keeping an eye on this item and this year's budget reflects that. This item is proposed to fund 3 full-time racing employees, as well as 3% of MGC staff supporting racing operations.

Below is a table comparing the currently approved FY26 budget and the proposed FY27 budget for the Racing Oversight and Development Fund, along with brief explanations for any significant variances. Of importance is the fact that we have maintained funding levels for all object classes within racing. We have made a request of the Legislature to amend the language of the Race Horse Development Fund, to allow us to spend some of the fund for administrative purposes, given that racing revenue streams are declining. That request was not adopted in this year's budget cycle; however, we would like to continue discussing it with the Legislature in the coming year. Further details for budgets by each division funded from the Racing Development and Oversight Trust fund are provided in attachments B and C:



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Grouping Name	Obj Class	object_class_name	FY26	FY27	Variance	% Variance
MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	\$603,157.16	\$629,883.05	\$26,725.89	4.43%
	BB	REGULAR EMPLOYEE RELATED EXPEN	\$6,000.00	\$6,000.00	\$0.00	0.00%
	CC	SPECIAL EMPLOYEES	\$487,360.00	\$488,774.74	\$1,414.74	0.29%
	DD	PENSION & INSURANCE RELATED EX	\$240,138.31	\$273,279.39	\$33,141.08	13.80%
	EE	ADMINISTRATIVE EXPENSES	\$27,060.00	\$27,060.00	\$0.00	0.00%
	FF	FACILITY OPERATIONAL EXPENSES	\$12,000.00	\$7,000.00	(\$5,000.00)	-41.67%
	HH	CONSULTANT SVCS (TO DEPTS)	\$10,000.00	\$10,000.00	\$0.00	0.00%
	JJ	OPERATIONAL SERVICES	\$391,000.00	\$391,000.00	\$0.00	0.00%
	LL	EQUIPMENT LEASE- MAINTAIN/REPAR	\$915.00	\$915.00	\$0.00	0.00%
	MM	PURCHASED CLIENT/PROGRAM SVCS	\$155,000.00	\$155,000.00	\$0.00	0.00%
	UU	IT Non-Payroll Expenses	\$4,000.00	\$1,000.00	(\$3,000.00)	-75.00%
MGC Regulatory Costs Total			\$1,936,630.47	\$1,989,912.18	\$53,281.71	2.75%
Indirect	EE	ADMINISTRATIVE EXPENSES	\$150,137.40	\$153,357.72	\$3,220.32	2.14%
Indirect Total			\$150,137.40	\$153,357.72	\$3,220.32	2.14%
<b>10500003 Total</b>			<b>\$2,086,767.87</b>	<b>\$2,143,269.90</b>	<b>\$56,502.03</b>	<b>2.71%</b>

### Community Mitigation Fund 1050-0004

205 CMR 153.05 allows the Commission to expend funds for the administration and oversight of the Community Mitigation grant program. The regulation requires the Commission to annually approve a budget not to exceed 10% of the funds available in the account for the fiscal year. The proposed budget, as shown in the table below, would fund 4 FTEs, in-state travel for subrecipient monitoring purposes, and the maintenance of a grant management database. There are no significant variances in this fund for FY27.

Grouping Name	Obj Class	object_class_name	FY26	FY27	Variance	% Variance
MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	\$325,132.75	\$330,990.82	\$5,858.07	1.80%
	BB	REGULAR EMPLOYEE RELATED EXPEN	\$5,000.00	\$5,000.00	\$0.00	0.00%
	DD	PENSION & INSURANCE RELATED EX	\$119,352.13	\$130,827.92	\$11,475.79	9.62%
	EE	ADMINISTRATIVE EXPENSES	\$34,066.27	\$14,147.69	(\$19,918.58)	-58.47%
	UU	IT Non-Payroll Expenses	\$50,000.00	\$50,000.00	\$0.00	0.00%
MGC Regulatory Costs Total			\$533,551.15	\$530,966.43	(\$2,584.72)	-0.48%
<b>10500004 Total</b>			<b>\$533,551.15</b>	<b>\$530,966.43</b>	<b>(\$2,584.72)</b>	<b>-0.48%</b>



Massachusetts Gaming Commission

## Sports Wagering Control Fund 1050-1384

The Commission approved a FY26 sports wagering budget of \$13.91M, which included continuing the work on initial suitability reviews and vendor suitability reviews. In FY27, staff is recommending a budget of \$14.54M, a \$628.4K increase (4.52%) from FY26 approved funding. \$500K of the increase is related to additional litigation needs of the Attorney General's Office in the sports wagering space. The table below shows the changes from FY26 to FY27 by spending category.

Grouping Name	Obj Class	object_class_name	FY26	FY27	Variance	% Variance	Variance Explanation of >\$100K or >15%
MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	\$4,793,926.07	\$5,111,911.21	\$317,985.14	6.63%	COLAs of 3% and additional 1.25% built in for adjustments from Compensation Study
	BB	REGULAR EMPLOYEE RELATED EXPEN	\$41,500.00	\$44,500.00	\$3,000.00	7.23%	
	CC	SPECIAL EMPLOYEES	\$182,289.40	\$122,388.83	(\$59,900.57)	-32.86%	
	DD	PENSION & INSURANCE RELATED EX	\$1,784,666.87	\$2,018,316.60	\$233,649.73	13.09%	Fringe rate projected to increase from 35.6% to 43%. We budgeted for half of that increase.
	EE	ADMINISTRATIVE EXPENSES	\$184,300.00	\$194,800.00	\$10,500.00	5.70%	
	GG	ENERGY COSTS AND SPACE RENTAL	\$450,936.69	\$561,140.75	\$110,204.06	24.44%	Rent escalator in both 101 Federal St as well as our data centers
	HH	CONSULTANT SVCS (TO DEPTS)	\$2,415,386.00	\$1,895,386.00	(\$520,000.00)	-21.53%	Decrease in RSM from FY26 budget by \$500K
	JJ	OPERATIONAL SERVICES	\$1,372,694.00	\$1,463,356.82	\$90,662.82	6.60%	
	UU	IT Non-Payroll Expenses	\$1,095,265.46	\$1,138,733.98	\$43,468.52	3.97%	
MGC Regulatory Costs Total			\$12,320,964.49	\$12,550,534.19	\$229,569.70	1.86%	
Indirect	EE	ADMINISTRATIVE EXPENSES	\$1,001,721.91	\$912,654.65	(\$89,067.26)	-8.89%	
Indirect Total			\$1,001,721.91	\$912,654.65	(\$89,067.26)	-8.89%	
Research and Responsible Gaming/PHTF	UU	IT Non-Payroll Expenses	\$12,100.00	\$0.00	(\$12,100.00)	-100.00%	
Research and Responsible Gaming/PHTF Total			\$12,100.00	\$0.00	(\$12,100.00)	-100.00%	
Office of Attorney General and AGO MSP	OO	(blank)	\$575,000.00	\$1,075,000.00	\$500,000.00	86.96%	
Office of Attorney General and AGO MSP Total			\$575,000.00	\$1,075,000.00	\$500,000.00	86.96%	Additional \$500K for Litigation in the Sports Wagering Space
<b>10501384 Total</b>			<b>\$13,909,786.40</b>	<b>\$14,538,188.84</b>	<b>\$628,402.44</b>	<b>4.52%</b>	

## Public Health Trust Fund 4000-1101

The Research and Responsible Gaming (RRG) office is a statutorily required component of the MGC and was funded from the Public Health Trust Fund (PHTF), beginning in FY20. Through a collaborative process with DPH and EOHHS, the MGC's RRG division will continue to be funded from the PHTF in FY27. Funding for the office has been increased by ~19.49% from an approved FY26 budget of \$6.62M to an FY27 proposal of \$7.9M. The increase in funding is attributed to the following:

- \$997.4K increase in additional research. The division intends to do additional research on AI, Gambling and Suicide, Section 97 implementation, a Young Adult Cohort Study, and additional Community Research studies.
- \$70K increase in development of the VSE database to include on-line lottery patrons.

Funding to pay for the additional costs in FY27 come from the MGCs portion of unspent balances in the PHTF. Below is a table comparing FY26 to the FY27 proposal.



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Grouping Name	Obj Class	object_class_name	FY26	FY27	Variance	% Variance	Variance Explanation of >\$100K or >15%
MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	\$11,426.81	\$0.00	(\$11,426.81)	-100.00%	
MGC Regulatory Costs Total			\$11,426.81	\$0.00	(\$11,426.81)	-100.00%	
Research and Responsible Gaming/PHTF	AA	REGULAR EMPLOYEE COMPENSATION	\$540,893.83	\$596,736.57	\$55,842.74	10.32%	
	BB	REGULAR EMPLOYEE RELATED EXPEN	\$10,500.00	\$10,500.00	\$0.00	0.00%	
	DD	PENSION & INSURANCE RELATED EX	\$204,512.00	\$242,926.81	\$38,414.81	18.78%	Fringe rate projected to increase from 35.6% to 43%. We budgeted for half of that increase.
	EE	ADMINISTRATIVE EXPENSES	\$457,946.38	\$584,867.63	\$126,921.25	27.72%	Indirect directly budgeted here.
	FF	FACILITY OPERATIONAL EXPENSES	\$1,000.00	\$1,000.00	\$0.00	0.00%	
	HH	CONSULTANT SVCS (TO DEPTS)	\$3,758,570.00	\$4,605,000.00	\$846,430.00	22.52%	Additional research for AI consultant, Section 97, Gambling and Suicide, Young Adult Cohort
	JJ	OPERATIONAL SERVICES	\$15,000.00	\$15,000.00	\$0.00	0.00%	
	PP	STATE AID/POL SUB	\$1,522,000.00	\$1,673,000.00	\$151,000.00	9.92%	Additional Community Research Studies
	UU	IT Non-Payroll Expenses	\$100,000.00	\$170,000.00	\$70,000.00	70.00%	LotteryVSE
Research and Responsible Gaming/PHTF Total			\$6,610,422.21	\$7,899,031.01	\$1,288,608.80	19.49%	
<b>40001101 Total</b>			<b>\$6,621,849.02</b>	<b>\$7,899,031.01</b>	<b>\$1,277,181.99</b>	<b>19.29%</b>	

## Exposures in the FY27 Budget Proposal

FY27 was another challenging budget to develop. While the Commission has established much of the framework, we are still working through many of the day-to-day elements of being a mature and robust sports wagering regulator, as well as the proper allocation and alignment of costs between sports wagering and gaming. The FY27 budget includes both recurring gaming exposures and new sports wagering exposures. The following is a brief list of exposures:

- Funds the minimum required by our insurance policy for litigation costs in the legal budget.
- GEU funds MSP overtime at consistent levels and only increased for the CBA rate adjustments.
- Includes only 12 months of outside CPA assistance for reviewing sports wagering vendor applications.
- Revenue streams and funding for racing continue to be an item of concern for FY27 and moving forward.
- Built in the remaining costs of the new licensing system; however, there may be additional needs as staff solidifies Phase 2's design, implementation, and training plans.
- Built in 50% of the planned FY27 Commonwealth Fringe Benefit Rate increase. If the full amount is approved by the Federal Government, there is an additional exposure of ~\$615K.

## Assessments on Licensees

### Gaming Control Fund Assessment:

Chapter 23K §56 (a)-(c) defines how the MGC will fund its annual costs related to regulating gaming activities. This chapter was further defined through 205 CMR 121.00. Section 56 (a) requires that the Commission assess a \$600 fee per machine, to each licensee for every slot machine approved to be used in the facility on July 1. Staff would then combine the slot fees with any other fees we were projecting to generate in the fiscal year (primarily licensing fees) to determine the total fee revenue for the Gaming Control Fund. Section 56 (c) directs the Commission to determine the difference between the projected budget and the projected fees and assess that difference on licensees in proportion to each licensee's share of the total gaming positions.



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The finance staff is currently working with licensees to determine the anticipated number of gaming positions on July 1, 2026. Any adjustments for actual slot machine and gaming position counts will be updated in FY27's first quarter budget update to the Commission. After accounting for anticipated licensing fees and the annual slot fee, we project an assessment of \$38.5M. The tables below represent estimates based on the information as of 5/30/2026.

Licensee	Slot Machines	Table Games	Table Gaming Positions	Total Gaming Positions	Percentage of Gaming Positions	FY27 Slot Fee
MGM	1,520	56	394	1,914	27.88%	\$912,000.00
Encore	2,500	200	1,406	3,906	56.90%	\$1,500,000.00
Penn	1,000	-	-	1,045	15.22%	\$600,000.00
<b>TOTAL</b>	<b>5,020</b>	<b>256</b>	<b>1,800</b>	<b>6,865</b>	<b>100.00%</b>	<b>\$3,012,000.00</b>

Licensee	Percentage of Gaming Positions	Licensee's Allocation of Assessment
MGM	27.88%	\$10,749,679.63
EBH	56.90%	\$21,937,433.98
PPC	15.22%	\$5,869,077.96
<b>TOTAL</b>	<b>100.00%</b>	<b>\$38,556,191.57</b>

**Public Health Trust Fund Assessment from Gaming Operators:**

C. 23K Section 56 (e) requires the Commission to annually assess a minimum of \$5M on licensees to be deposited into the Public Health Trust Fund, in the same proportion as the annual assessment for the Gaming Control Fund. The table below demonstrates each licensee's share of the assessment based on gaming positions as of 5/30/2026.

Licensee	Percentage of Gaming	PHTF Allocation of Assessment
MGM	27.88%	\$1,394,027.68
EBH	56.90%	\$2,844,865.26
PPC	15.22%	\$761,107.06
<b>TOTAL</b>	<b>100.00%</b>	<b>\$5,000,000.00</b>

**Sports Wagering Control Fund Assessment:**

205 CMR 221.00 describes how the Commission shall assess its operational costs on Sports Wagering licensees, including any increases or decreases that are the result of over or under-spending. 205 CMR 221.01, paragraph 4(a) specifically states:

- (a) An Annual Assessment as provided by M.G.L. c. 23N, § 15(c), to be determined by the Commission and calculated in accordance with M.G.L. c. 23N, § 15(c) to cover costs of the Commission necessary to maintain control over Sports Wagering, in proportion to each licensee's actual or projected Adjusted Gross Sports Wagering receipts; provided, however, that such assessment may be adjusted by the Commission at any time after payment is made where required to reflect the actual Adjusted Gross Sports Wagering Receipts, and accordingly, the payment of additional funds may be required or a credit may be issued towards the payment due the following year;



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For the purposes of the FY27 assessment, we recommend using the actual adjusted gross wagering receipt (AGSWR) figures of licensees from July 1, 2025, to April 30, 2026. This will allow the Commission to assess costs and begin regulating sports wagering in FY27 and then revise based on actual performance through June 30th (the end of the state fiscal year), when staff provides its first FY27 quarterly update to the Commission.

We estimate spending of \$14.54M and revenue from fees of \$550K, resulting in an assessment of \$13.98M to be divided among the sports wagering licensees. The table below shows each licensee's initial assessment based on actuals from July 1, 2025, through April 30, 2026.

Operator	FY26 Adjusted Gross SW Revenue thru 4/30	Assessment % based on FY26 AGSWR	FY27 Assessment Estimate
<b>Bally's</b>	\$3,756,954.57	0.52%	\$72,325.43
<b>Espn/PSI</b>	\$17,469,893.98	2.40%	\$336,314.29
<b>BetMGM</b>	\$49,018,504.78	6.75%	\$943,659.05
<b>Caesars - AWI</b>	\$14,381,100.59	1.98%	\$276,851.69
<b>DraftKings-Crown MA</b>	\$380,974,180.54	52.43%	\$7,334,163.63
<b>Fanatics-FBG</b>	\$54,347,062.82	7.48%	\$1,046,239.54
<b>FanDuel-Betfair</b>	\$199,265,246.42	27.42%	\$3,836,070.78
EBH SB	\$3,520,045.00	0.48%	\$67,764.66
MGM SB	\$702,081.86	0.10%	\$13,515.83
PPC SB	\$3,183,402.69	0.44%	\$61,283.93
<b>TOTAL</b>	\$726,618,473.25	100.00%	\$13,988,188.84

Public Health Trust Fund Assessment from Sports Wagering Operators:

C. 23N Section 15(e) requires the Commission to annually assess \$1M on sports wagering to be deposited into the Public Health Trust Fund. This \$1M fee is to be distributed proportionately across all sports wagering licensees who are not issued a category 1 sports wagering license. 205 CMR 221.01, paragraph 4(b) specifically states:

- (a) An annual fee, as provided by M.G.L. c. 23N, § 15(e) reflecting each Operator that is not a Category 1 Sports Wagering Licensee's share of \$1,000,000 to be deposited into the Public Health Trust Fund; provided, however, that the Commission shall determine each Operator's share as their proportional share of anticipated or actual Adjusted Gross Sports Wagering Receipts; provided further, however, that such assessment may be adjusted by the Commission at any time after payment is made where required to reflect the actual adjusted gross sports wagering revenue;

Based on the above regulatory requirements, as well as our recommendation for the annual assessment to the Sports Wagering Control Fund, we will use the licensees' AGSWR from July 1, 2025, through April 30, 2026, to determine each licensee's proportional share of the annual \$1M deposit to the Public Health Trust Fund. This assessment will be distributed across the licensees who are not category 1 sports wagering license holders. The table below shows each Operator's share of the \$1M assessment.



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Operator	FY26 Adjusted Gross SW Revenue thru 4/30	PHTF %	PHTF amount owed
<b>Bally's</b>	\$3,756,954.57	0.52%	\$ 5,200.00
<b>ESPN - PSI</b>	\$17,469,893.98	2.82%	\$ 28,200.00
<b>BetMGM</b>	\$49,018,504.78	6.80%	\$ 68,000.00
<b>Caesars - AWI</b>	\$14,381,100.59	1.78%	\$ 17,800.00
<b>DraftKings-Crown MA</b>	\$380,974,180.54	53.94%	\$ 539,400.00
<b>Fanatics-FBG</b>	\$54,347,062.82	3.88%	\$ 38,800.00
<b>FanDuel-Betfair</b>	\$199,265,246.42	30.26%	\$ 302,600.00
<b>TOTAL</b>	<b>\$715,455,989.13</b>	<b>100.00%</b>	<b>\$ 1,000,000.00</b>

### Conclusion

We are proposing a FY27 Gaming Control Fund budget of \$42.5M, a Research and Responsible Gaming budget funded from the Public Health Trust Fund of \$7.9M, a Community Mitigation Fund administration and oversight budget of \$530.97K, a Sports Wagering Control Fund budget of \$14.54M, and a Racing Oversight and Development Fund budget of \$2.14M. We put this budget out for public comment, received none, and are seeking approval.

#### Attachments:

Attachment A: FY27 Listing of Accounts Spending and Revenue

Attachment B: Next Year Budget All Departments for Commission

Attachment C: Next Year Budget by Object Class for Commission



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2027		Budget Projections
Row Labels	Initial Projection	
<b>10500001--Gaming Control Fund</b>		
<b>MGC Regulatory Cost</b>		
AA REGULAR EMPLOYEE COMPENSATION	\$	9,061,934.76
BB REGULAR EMPLOYEE RELATED EXPEN	\$	85,993.75
CC SPECIAL EMPLOYEES	\$	230,413.24
DD PENSION & INSURANCE RELATED EX	\$	3,520,214.74
EE ADMINISTRATIVE EXPENSES	\$	684,341.92
FF PROGRAM, FACILITY, OPERATIONAL SUPPIES	\$	20,000.00
GG ENERGY COSTS AND SPACE RENTAL	\$	1,521,482.42
HH CONSULTANT SVCS (TO DEPTS)	\$	906,950.00
JJ OPERATIONAL SERVICES	\$	12,825,964.68
KK Equipment Purchase	\$	62,000.00
LL EQUIPMENT LEASE-MAINTAIN/REPAR	\$	70,607.90
NN NON-MAJOR FACILITY MAINTENANCE REPAIR	\$	30,000.00
PP STATE AID/POL SUB/OSD	\$	90,000.00
TT PAYMENTS & REFUNDS		
UU IT Non-Payroll Expenses	\$	4,780,975.83
<b>MGC Regulatory Cost Subtotal:</b>	<b>\$</b>	<b>33,890,879.24</b>
<b>EE--Indirect Costs</b>	<b>\$</b>	<b>2,820,825.06</b>
<b>Office of Attorney General</b>		
ISA to AGO	\$	4,655,800.00
TT Reimbursement for AGO 0810-1024	\$	-
AGO State Police	\$	1,118,687.27
<b>Office of Attorney General Subtotal:</b>	<b>\$</b>	<b>5,774,487.27</b>
<b>ISA to ABCC</b>	<b>\$</b>	<b>75,000.00</b>
<b>Gaming Control Fund Total Costs</b>	<b>\$</b>	<b>42,561,191.57</b>
		Revenue Projections
Revenues	Initial Projection	
Gaming Control Fund Beginning Balance 0500		
EBH Security fees 0500/Independent Monitor	\$	50,000.00
<b>ENHANCED EBH Security fees</b>	<b>\$</b>	<b>150,000.00</b>
Category/Region Collection Fees 0500		
Prior Year Independent Monitory Fees 500		
<b>IEB background / investigative collections 0500</b>		
Phase 1 Refunds 0500		

Attachment A: FY27 Listing of Accounts Spending and Revenue

Phase 2 Category 1 Collections (restricted) 0500		
Region C Phase 1 Investigation Collections 0500		
Region C Phase 2 Category 1 Collections 0500		
Grant Collections (restricted) 0500		
Region A slot Machine Fee 0500	\$	1,500,000.00
Region B Slot Machine Fee 0500	\$	912,000.00
Slots Parlor Slot Machine Fee 0500	\$	600,000.00
Gaming Employee License Fees (GEL) 3000	\$	275,000.00
Key Gaming Executive (GKE) 3000	\$	80,000.00
Key Gaming Employee (GKS) 3000	\$	90,000.00
Non-Gaming Vendor (NGV) 3000	\$	50,000.00
Vendor Gaming Primary (VGP) 3000	\$	75,000.00
Vendor Gaming Secondary (VGS) 3000	\$	50,000.00
Gaming School License (GSB)/LIQ	\$	45,000.00
Gaming Service Employee License (SER) 3000	\$	100,000.00
Subcontractor ID Initial License (SUB) 3000		
Temporary License Initial License (TEM)/LAB FEE 3000	\$	2,000.00
Assessment for PHTF	\$	5,000,000.00
Transfer PHTF Assessment to PHTF	\$	(5,000,000.00)
Veterans Initial License (VET) 3000		
Transfer of Licensing Fees to CMF 0500		
Assessment 0500	\$	38,556,191.57
Misc/MCC Grant		
Miscellaneous 0500	\$	20,000.00
Bank Interest 2700	\$	6,000.00
<b>Grand Total</b>	<b>\$</b>	<b>42,561,191.57</b>
<b>2027</b>		
	<b>Budget Projections</b>	
<b>Row Labels</b>	<b>Initial Projection</b>	
<b>4000-1101 Research and Responsible Gaming/Public Health</b>		
<b>Trust Fund</b>		
AA REGULAR EMPLOYEE COMPENSATION	\$	596,736.57
BB REGULAR EMPLOYEE RELATED EXPEN	\$	10,500.00
CC SPECIAL EMPLOYEES		
DD PENSION & INSURANCE RELATED EX	\$	242,926.81
EE ADMINISTRATIVE EXPENSES	\$	584,867.63
FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES	\$	1,000.00
HH CONSULTANT SVCS (TO DEPTS)	\$	4,605,000.00
JJ OPERATIONAL SERVICES	\$	15,000.00
KK Equipment Purchase		
MM PURCHASED CLIENT/PROGRAM SVCS		
PP STATE AID/POL SUB	\$	1,673,000.00

Attachment A: FY27 Listing of Accounts Spending and Revenue

UU IT Non-Payroll Expenses	\$	170,000.00
ISA to DPH	\$	-
<b>Research and Responsible Gaming/Public Health Trust Fund</b>		
<b>Subtotal:</b>	<b>\$</b>	<b>7,899,031.01</b>
<b>Revenue Projections</b>		
<b>Revenues</b>		<b>Initial Projection</b>
Public Health Trust Fund ISA		\$6,875,000.00
<b>Budget Projections</b>		
<b>Row Labels</b>		<b>Initial Projection</b>
<b>10500003</b>		
AA REGULAR EMPLOYEE COMPENSATION	\$	629,883.05
BB REGULAR EMPLOYEE RELATED EXPEN	\$	6,000.00
CC SPECIAL EMPLOYEES	\$	488,774.74
DD PENSION & INSURANCE RELATED EX	\$	273,279.39
EE ADMINISTRATIVE EXPENSES	\$	27,060.00
FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES	\$	7,000.00
HH CONSULTANT SVCS (TO DEPTS)	\$	10,000.00
JJ OPERATIONAL SERVICES	\$	391,000.00
KK EQUIPMENT PURCHASES		
LL EQUIPMENT LEASE-MAINTAIN/REPAR	\$	915.00
MM PURCHASED CLIENT/PROGRAM SVCS	\$	85,000.00
NN INFRASTRUCTURE:		
TT LOANS AND SPECIAL PAYMENTS		
UU IT Non-Payroll Expenses	\$	1,000.00
EE --Indirect Costs		\$153,357.72
ISA to DPH	\$	70,000.00
<b>Grand Total</b>	<b>\$</b>	<b>2,143,269.90</b>
<b>Revenue Projections</b>		
<b>Revenues</b>		<b>Initial Projection</b>
Racing Oversight and Development Balance Forward 0131	\$	-
Transfer of Unclaimed Greyhound Revenue to Racing		
Stabilization Trust	\$	-



Attachment A: FY27 Listing of Accounts Spending and Revenue

GG ENERGY COSTS AND SPACE RENTAL	
JJ OPERATIONAL SERVICES	
KK EQUIPMENT PURCHASES	
HH CONSULTANT SVCS (Grant)	
PP STATE AID/GRANTS	
UU IT Non-Payroll Expenses	\$ 50,000.00
<b>Grand Total</b>	<b>\$ 530,966.43</b>
	<b>Budget Projections</b>
<b>Row Labels</b>	<b>Initial Projection</b>
<b>10501384</b>	
AA REGULAR EMPLOYEE COMPENSATION	\$ 5,111,911.21
BB REGULAR EMPLOYEE RELATED EXPEN	\$ 44,500.00
CC SPECIAL EMPLOYEES	\$ 122,388.83
DD PENSION & INSURANCE RELATED EX	\$ 2,018,316.60
EE ADMINISTRATIVE EXPENSES	\$ 194,800.00
FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES	
GG ENERGY COSTS AND SPACE RENTAL	\$ 561,140.75
HH CONSULTANT SVCS (TO DEPTS)	\$ 1,895,386.00
JJ OPERATIONAL SERVICES	\$ 1,463,356.82
KK EQUIPMENT PURCHASES	
LL EQUIPMENT LEASE-MAINTAIN/REPAR	
NN INFRASTRUCTURE:	
OO ALL SPENDING CATEGORIES	
OO--ISA AGO	\$ 1,075,000.00
TT LOANS AND SPECIAL PAYMENTS	
UU IT Non-Payroll Expenses	\$ 1,138,733.98
EE --Indirect Costs	\$912,654.65
<b>Grand Total</b>	<b>\$ 14,538,188.84</b>
	<b>Revenue Projections</b>
<b>Revenues</b>	<b>Initial Projection</b>
BALANCE FORWARD PRIOR YEAR	\$ -
SUITABILITY COSTS BALANCE FORWARD	
CATERGORY 1	
CATERGORY 2	
CATEROGRY 3 (TETHERED)	
CATERGORY 3 (UNTETHERED)	
SW GAMING CONTROL FUND BALANCE 0500	
REGISTRANT LICENSING FEES 3000	\$ 175,000.00
VENDOR SW FEES 3000	\$ 150,000.00
FANTASY FEES 3000	
ASSESSMENT 0500	\$ 13,988,188.84

Attachment A: FY27 Listing of Accounts Spending and Revenue

FINES & PENALTIES 2700		
ASSESSMENT FOR PHTF	\$	1,000,000.00
TRANSFER PHTF ASSESSMENT TO PHTF	\$	(1,000,000.00)
MISC 0500	\$	20,000.00
IEB BACKGROUND/INVESTIGATIVE/SUITABILITY FEES 3000	\$	195,000.00
BANK INTEREST SW	\$	10,000.00
<b>Grand Total</b>	<b>\$</b>	<b>14,538,188.84</b>

# Next Year Budget All Departments for Commission

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1000	Finance and Administration							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Employee Salaries	\$585,819.68	\$612,952.53	\$27,132.85	4.63%
			<b>Obj Class Totals:</b>				<b>\$585,819.68</b>	<b>\$612,952.53</b>	<b>\$27,132.85</b>	<b>4.63%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B02	In-State Travel		Travel	In-State Travel	\$3,000.00	\$3,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		CC	SPECIAL EMPLOYEES							
		C01	Contracted Faculty		Employee Compensation	Retiree Salary	\$0.00	\$47,157.95	\$47,157.95	#Div/0!
			<b>Obj Class Totals:</b>				<b>\$0.00</b>	<b>\$47,157.95</b>	<b>\$47,157.95</b>	<b>#Div/0!</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$208,551.81	\$242,729.20	\$34,177.39	16.39%
					Taxes	Tax rate of 2.21%	\$12,946.61	\$14,244.52	\$1,297.91	10.03%
			<b>Obj Class Totals:</b>				<b>\$221,498.42</b>	<b>\$256,973.72</b>	<b>\$35,475.30</b>	<b>16.02%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies		Supplies	Adoni Spring Water/Milhench	\$4,000.00	\$4,000.00	\$0.00	0.00%
					Supplies	Cam Office Supplies	\$12,000.00	\$12,000.00	\$0.00	0.00%
					Supplies	W.B. Mason/Veteran's Business Supply	\$40,000.00	\$40,000.00	\$0.00	0.00%
		E02	Printing Expenses & Supplies		Printing	Millenium/RazzMTazz/MG Products	\$2,500.00	\$2,500.00	\$0.00	0.00%
		E05	Postage Chargeback		Postage	ITD PAD Chargeback for postal Services	\$2,743.92	\$2,743.92	\$0.00	0.00%
		E06	Postage		Postage	Postage for Ashburton Mail Room	\$2,400.00	\$2,400.00	\$0.00	0.00%
					Postage	Postage for Pitney Bowes, Fed Ex, UPS	\$3,000.00	\$3,000.00	\$0.00	0.00%
		E15	Bottled Water		Water	Quench \$203 a month	\$1,500.00	\$2,500.00	\$1,000.00	66.67%
		E18	State Single Audit Chargeback		Chargeback	Chargeback Single State Audit	\$500.00	\$500.00	\$0.00	0.00%
		E19	Fees, Fines, Licenses, Permits & Chargebacks		Fees, Fines, Licensed, Chargebakcs	EZ Pass/Occupancy/Commissions	\$1,700.00	\$1,700.00	\$0.00	0.00%
		E20	Motor Vehicle Chargeback			Telemetrics, OVM Management, Leases Split with SW	\$11,200.00	\$11,200.00	\$0.00	0.00%
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees		Laz Parking/VPNE	Parking at 33 Arch St.	\$30,000.00	\$30,000.00	\$0.00	0.00%
		E30	Credit Card Purchases		Credit Card	Credit Card Incidental Purchases	\$2,000.00	\$2,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel	Travel Agency Fees	\$2,500.00	\$2,500.00	\$0.00	0.00%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1000	Finance and Administration							
		EE2	Conference, Training and Registration Fees	Conference Registrations	Conference Registrations	Registration Fees	\$1,125.00	\$1,125.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$117,168.92</b>	<b>\$118,168.92</b>	<b>\$1,000.00</b>	<b>0.85%</b>
		GG	ENERGY COSTS AND SPACE RENTAL							
		G01	Space Rental	Office Lease	Office Lease	Increase for new lease In FY25 -was at ~\$50/sq ft. and increased to ~\$79/sq ft. -- 70% of annual lease to Gaming 30% to Sports Wagering	\$1,014,997.14	\$1,272,140.22	\$257,143.08	25.33%
		G03	Electricity	Electricity	Electricity	.101 Federal St. 12 months split with Sports Wagering	\$26,000.00	\$26,000.00	\$0.00	0.00%
		G05	Fuel For Vehicles	Gas	Gas	Wex Bank/Gulf	\$3,000.00	\$3,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$1,043,997.14</b>	<b>\$1,301,140.22</b>	<b>\$257,143.08</b>	<b>24.63%</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services	Insurance	Insurance	split between sports wagering Comprehensive Insurance Policy	\$114,450.00	\$114,450.00	\$0.00	0.00%
		H19	Management Consultants	Outside Consultant	Outside Consultant	for annual audit costs of \$40K@CPA Firm for Annual Audits consistent with Generally Accepted Auditing Standards	\$70,000.00	\$110,000.00	\$40,000.00	57.14%
			<b>Obj Class Totals:</b>				<b>\$184,450.00</b>	<b>\$224,450.00</b>	<b>\$40,000.00</b>	<b>21.69%</b>
		JJ	OPERATIONAL SERVICES							
		J10	Auxiliary Financial Services	Auxiliary Financial Services	Auxiliary Financial Services	Credit Card Fees/BillMatrix	\$200.00	\$200.00	\$0.00	0.00%
		JJ2	Auxiliary Services	Courier	Courier	USA Couriers	\$300.00	\$300.00	\$0.00	0.00%
				Shredding	Shredding	ProShred	\$1,615.00	\$1,615.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$2,115.00</b>	<b>\$2,115.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR							
		L24	Motorized Vehicle Equipment Rental or Lease	Rental Cars	Rental Cars	Enterprise Car Rental	\$500.00	\$500.00	\$0.00	0.00%
		L25	Office Equipment Rental or Lease	Printing	Printing	Pitney Bowes	\$607.90	\$607.90	\$0.00	0.00%
		L26	Printing/Photocopy & Micrographics Equip Rent/Lease	Copier	Copier	Canon Financial Services Recurring Payments for 13th floor and IEB Per Click costs of \$2.5K Recurring Payments for 13th floor and IEB Per Click costs of \$2.5K	\$15,000.00	\$15,000.00	\$0.00	0.00%
		L46	Print, Photocopying & Micrograph Equipment Maint/Repair	Copier	Copier	Canon USA/Maintenance & Repair--Initial Contract Rate Ended	\$5,000.00	\$5,000.00	\$0.00	0.00%
				Xerox Leases	Xerox Leases	7 Machines average of over \$300 per month plus page prints for Xerox Leases Recurring Payments of \$11.1K for 3 machines Per Click costs of \$3.2K (avg of this year) Increase \$400	\$24,000.00	\$24,000.00	\$0.00	0.00%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1000	Finance and Administration							
			<b>Obj Class Totals:</b>				\$45,107.90	\$45,107.90	\$0.00	0.00%
		NN	INFRASTRUCTURE:							
		N50	Non-Major Facility Infrastructure Maintenance and Repair	Repairs	Office/Building	Repairs	\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				\$5,000.00	\$5,000.00	\$0.00	0.00%
		UU	IT Non-Payroll Expenses							
		U03	Software & Information Technology Licenses (IT)	Software	Software	LinkSquares CLM	\$35,750.00	\$35,750.00	\$0.00	0.00%
		U05	Information Technology (IT) Temp Staff Augmentation Profs	IT Consultants	Web penetration	Testing	\$8,000.00	\$8,000.00	\$0.00	0.00%
		U10	Information Tech (IT) Equipment Maintenance & Repair	Cable	Cable/Comcast		\$5,500.00	\$5,500.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				\$49,250.00	\$49,250.00	\$0.00	0.00%
			<b>Division/Bureau Totals:</b>				\$2,257,407.06	\$2,665,316.24	\$407,909.18	18.07%
		1100	Human Resources							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	Employee Compensation	additional HR Post Retiree	Employee Salaries	\$319,491.93	\$390,805.70	\$71,313.77	22.32%
				Intern Program	Intern Program that Could Provide Up to 2 regular and 1 graduate intern		\$87,500.00	\$87,500.00	\$0.00	0.00%
				Pay Study	Implementation of Pay Study		\$0.00	\$114,580.06	\$114,580.06	#Div/0!
				Raises	3% COLA/Incentives/Equity Agency Wide		\$255,520.83	\$274,992.14	\$19,471.31	7.62%
			<b>Obj Class Totals:</b>				\$662,512.76	\$867,877.90	\$205,365.14	31.00%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Other Out of State Travel-Inclusive Airfare, Hotel, Lodging	Gaming Conference	\$500.00	\$500.00	\$0.00	0.00%
		B02	In-State Travel	Travel	In-state Travel	AOC as well as site visits of licensees	\$5,985.00	\$5,985.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				\$6,485.00	\$6,485.00	\$0.00	0.00%
		CC	SPECIAL EMPLOYEES							
		C23	Management, Business Professionals & Admin Services	Contract Employee	3% cost escalation	Administrative Help	\$64,519.20	\$66,454.57	\$1,935.37	3.00%
			<b>Obj Class Totals:</b>				\$64,519.20	\$66,454.57	\$1,935.37	3.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%		\$113,739.13	\$157,173.66	\$43,434.53	38.19%
				Taxes	Tax rate of 2.21%		\$5,580.07	\$9,636.28	\$4,056.21	72.69%
		D15	Workers' Compensation Chargebacks	Worker's Comp Chargeback	Worker's Comp	Chargeback	\$10,000.00	\$10,000.00	\$0.00	0.00%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission			MGC Regulatory Costs						
		1100	Human Resources							
			<b>Obj Class Totals:</b>				<b>\$129,319.20</b>	<b>\$176,809.94</b>	<b>\$47,490.74</b>	<b>36.72%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies		Printing	Printing of Reports and Best Practices	\$5,000.00	\$5,000.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees		Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events GNEMSCD, UMASS, Circa	\$15,000.00	\$15,000.00	\$0.00	0.00%
					Subscriptions	Subscriptions, Memberships & Licensing Fees SHRM, NEHRA, The Partnership	\$20,000.00	\$20,000.00	\$0.00	0.00%
		E19	Fees, Fines, Licenses, Permits & Chargebacks		Licenses	Fees, Fines, Licenses, Permits & Chargebacks for HRCMS and HRD	\$9,000.00	\$9,000.00	\$0.00	0.00%
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees		Conference Incidentals	Conference Incidentals	\$5,000.00	\$5,000.00	\$0.00	0.00%
					Conferences	Workforce/Diversity Meetings--Digital also	\$7,000.00	\$7,000.00	\$0.00	0.00%
		E30	Credit Card Purchases		Credit Card Charges	FIA Card	\$6,000.00	\$6,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel	Travel Agent	\$3,000.00	\$3,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees		Conference, Training Registration Fees	GNEMSDC, Umass, Diversity Conferences	\$5,500.00	\$5,500.00	\$0.00	0.00%
					Training	Conference, Training and Registration Fees	\$500.00	\$500.00	\$0.00	0.00%
		EE9	Employee Recognition Chargeback		Employee Morale	Employee Recognition Program	\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$81,000.00</b>	<b>\$81,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services		Legal Consultants	Employment Laywers	\$5,000.00	\$5,000.00	\$0.00	0.00%
					Worker's Comp	Workers Comp Litigation Fees	\$5,000.00	\$5,000.00	\$0.00	0.00%
		H23	Program Coordinators		Consultants	HR Consultant, Outside RSM Audit and Training,	\$90,000.00	\$0.00	(\$90,000.00)	-100.00%
					Strategic Consultant	Strategic Organizational Consult and Compensation	\$20,000.00	\$20,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$120,000.00</b>	<b>\$30,000.00</b>	<b>(\$90,000.00)</b>	<b>-75.00%</b>
		JJ	OPERATIONAL SERVICES							
		J46	Temporary Help Services		Temp Help	Temp help/interns/diversity	\$75,000.00	\$75,000.00	\$0.00	0.00%
		JJ2	Auxiliary Services		HR Investigations	HR Investigations	\$10,000.00	\$10,000.00	\$0.00	0.00%
					Testing	Workcare Health Resouces	\$3,000.00	\$3,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$88,000.00</b>	<b>\$88,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		PP	STATE AID/POL SUB							
		P01	Grants To Public Entities		Grants	Worforce Development and Diversity Grants	\$90,000.00	\$90,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$90,000.00</b>	<b>\$90,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		UU	IT Non-Payroll Expenses							

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1100	Human Resources							
			U03	Software & Information Technology Licenses (IT)	Software	Cornerstone HR Employee Performance Review Software	\$27,000.00	\$27,000.00	\$0.00	0.00%
				<b>Obj Class Totals:</b>			<b>\$27,000.00</b>	<b>\$27,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
				<b>Division/Bureau Totals:</b>			<b>\$1,268,836.16</b>	<b>\$1,433,627.41</b>	<b>\$164,791.25</b>	<b>12.99%</b>
		1200	Legal							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Employee Salaries	\$655,482.15	\$837,337.55	\$181,855.40	27.74%
				<b>Obj Class Totals:</b>			<b>\$655,482.15</b>	<b>\$837,337.55</b>	<b>\$181,855.40</b>	<b>27.74%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Out of State Travel and Training	\$6,250.00	\$6,250.00	\$0.00	0.00%
		B02	In-State Travel		Travel	In State Travel	\$2,400.00	\$2,400.00	\$0.00	0.00%
		B05	Conference, Training, Registration and Membership Dues and L		Professional Licenses	Professional and Bar Licenses	\$6,000.00	\$6,000.00	\$0.00	0.00%
				<b>Obj Class Totals:</b>			<b>\$14,650.00</b>	<b>\$14,650.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$233,351.65	\$329,696.26	\$96,344.61	41.29%
					Taxes	Tax rate of 2.21%	\$14,486.16	\$20,244.98	\$5,758.82	39.75%
				<b>Obj Class Totals:</b>			<b>\$247,837.81</b>	<b>\$349,941.24</b>	<b>\$102,103.43</b>	<b>41.20%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies		Supplies	Office Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees		Subscription	Legal Subscription - Law360	\$3,700.00	\$4,200.00	\$500.00	13.51%
					Subscriptions	Subscriptions and Memberships Westlaw ABA for Thomson Reuters	\$19,000.00	\$28,000.00	\$9,000.00	47.37%
					Subscriptions	nstatrac Subscription	\$4,650.00	\$4,650.00	\$0.00	0.00%
		E13	Advertising Expenses		Reg Advertising	Advertising of Regs and Meetings	\$15,000.00	\$15,000.00	\$0.00	0.00%
		E30	Credit Card Purchases		Credit Card	Credit Card Purchases	\$5,000.00	\$5,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Conference, Training, Registion Fees	Conference, Training, Registion Fees	\$8,000.00	\$8,000.00	\$0.00	0.00%
					Travel	Conference/Trainings Travel and Lodging for FTEs	\$5,000.00	\$5,000.00	\$0.00	0.00%
				<b>Obj Class Totals:</b>			<b>\$65,350.00</b>	<b>\$74,850.00</b>	<b>\$9,500.00</b>	<b>14.54%</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services		Litigation Defense	A&K Outside Counsel Litigation Defense	\$360,000.00	\$300,000.00	(\$60,000.00)	-16.67%
					Outside Counsel	General Practice, Regulations, Laws, etc.	\$75,000.00	\$127,500.00	\$52,500.00	70.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1200	Legal							
			H09	Attorneys/Legal Services	Outside Counsel	MBJ, Spark Ediscovery, Consultation for New Union Initiatives Labor Employment Law	\$50,000.00	\$50,000.00	\$0.00	0.00%
			H19	Management Consultants	Hearing Officer	Hearing Officers	\$105,000.00	\$105,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$590,000.00</b>	<b>\$582,500.00</b>	<b>(\$7,500.00)</b>	<b>-1.27%</b>
		JJ	OPERATIONAL SERVICES							
			JJ1	Legal Support Services	Operational Services	Offsite Storage - \$50 per month charge if boxes are pulled Increased GRM Usage Increased for more digitization of files	\$4,000.00	\$4,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		<b>Division/Bureau Totals:</b>				<b>\$1,577,319.96</b>	<b>\$1,863,278.79</b>	<b>\$285,958.83</b>	<b>18.13%</b>	
		1300	Executive Director							
		AA	REGULAR EMPLOYEE COMPENSATION							
			A01	Salaries: Inclusive	Employee Compensation	Employee Salaries	\$447,828.74	\$308,183.78	(\$139,644.96)	-31.18%
			<b>Obj Class Totals:</b>				<b>\$447,828.74</b>	<b>\$308,183.78</b>	<b>(\$139,644.96)</b>	<b>-31.18%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
			B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Conferences Out of State	\$4,500.00	\$4,500.00	\$0.00	0.00%
			B02	In-State Travel	Travel	In-State Mileage and Reimbursements	\$4,023.25	\$4,023.25	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$8,523.25</b>	<b>\$8,523.25</b>	<b>\$0.00</b>	<b>0.00%</b>
		DD	PENSION & INSURANCE RELATED EX							
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%	\$159,427.03	\$120,464.94	(\$38,962.09)	-24.44%
					Taxes	Tax rate of 2.21%	\$9,897.02	\$8,216.95	(\$1,680.07)	-16.98%
			<b>Obj Class Totals:</b>				<b>\$169,324.05</b>	<b>\$128,681.89</b>	<b>(\$40,642.16)</b>	<b>-24.00%</b>
		EE	ADMINISTRATIVE EXPENSES							
			E12	Subscriptions, Memberships & Licensing Fees	Memberships	NAGRA membership	\$800.00	\$800.00	\$0.00	0.00%
			E30	Credit Card Purchases	Credit Card	Credit Card Purchases	\$5,000.00	\$5,000.00	\$0.00	0.00%
			EE2	Conference, Training and Registration Fees	Travel and Conf	Conference, Training and Registration Fees	\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$10,800.00</b>	<b>\$10,800.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
			H19	Management Consultants	Strategic Consultant	General Consultant needs for Commissioners or Executive Director	\$10,000.00	\$10,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		JJ	OPERATIONAL SERVICES							
			J50	Instructors/Lecturers/Trainers	Training	Upper Management Training	\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		<b>Division/Bureau Totals:</b>				<b>\$651,476.04</b>	<b>\$471,188.92</b>	<b>(\$180,287.12)</b>	<b>-27.67%</b>	

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1400	Information Technology							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Employee Salaries	\$1,333,469.54	\$1,162,769.69	(\$170,699.85)	-12.80%
			<b>Obj Class Totals:</b>				<b>\$1,333,469.54</b>	<b>\$1,162,769.69</b>	<b>(\$170,699.85)</b>	<b>-12.80%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Out of State Travel G2E/Gartner	\$5,000.00	\$5,000.00	\$0.00	0.00%
		B02	In-State Travel		Travel	In-state travel	\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$474,715.16	\$456,770.06	(\$17,945.10)	-3.78%
					Taxes	Tax rate of 2.21%	\$29,469.68	\$29,092.08	(\$377.60)	-1.28%
			<b>Obj Class Totals:</b>				<b>\$504,184.84</b>	<b>\$485,862.14</b>	<b>(\$18,322.70)</b>	<b>-3.63%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies		Supplies	Office and Administrative Supplies	\$1,800.00	\$1,800.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees		Subscriptions	Vixio Gaming Compliance increase for more FTEs and subscription	\$33,890.00	\$33,890.00	\$0.00	0.00%
		E30	Credit Card Purchases		Credit Card	Credit Card Purchases; \$400 Domain GOV Renewal	\$1,000.00	\$1,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Out of State Travel	Travel Agent - Travel Leaders Additional FTEs budgeting for Travel	\$20,000.00	\$20,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees		Conference	Conference, Training and Registrations Fees	\$4,973.00	\$4,973.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$61,663.00</b>	<b>\$61,663.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		GG	ENERGY COSTS AND SPACE RENTAL							
		G01	Space Rental		Data Center	full year of Data Center Costs (Rack Space, maintenance for 2 Data Centers)	\$85,158.72	\$206,700.00	\$121,541.28	142.72%
			<b>Obj Class Totals:</b>				<b>\$85,158.72</b>	<b>\$206,700.00</b>	<b>\$121,541.28</b>	<b>142.72%</b>
		JJ	OPERATIONAL SERVICES							
		J46	Temporary Help Services		TEMPORARY HELP SERVICES	SevenStep or other Temp Help	\$30,000.00	\$30,000.00	\$0.00	0.00%
		J50	Instructors/Lecturers/Trainers		Training	Technical Training not available on LinkedIn	\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		KK	EQUIPMENT PURCHASE							
		K07	Office Furnishings		Office Equipment	Workplace Resources	\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR							

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1400	Information Technology							
		L24	Motorized Vehicle Equipment Rental or Lease		MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE	Enterprise Rental rental for conferences travel	\$500.00	\$500.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$500.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		NN	INFRASTRUCTURE:							
		N50	Non-Major Facility Infrastructure Maintenance and Repair		Facilities Maintenance	\$4,450 Annual Main & Support, Parts/HVAC monitoring; SullyMac \$1,500 Building Security	\$10,000.00	\$10,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		UU	IT Non-Payroll Expenses							
		U01	Telecommunications Services Data		TELECOMMUNICATIONS SERVICES DATA	Surveillance, CMS Primary/Backup Circuits, Lab Line, Windstream Services (VPN, LAN, WAN redundancy) etc	\$227,750.00	\$227,750.00	\$0.00	0.00%
		U02	Telecommunications Services - Voice		TELECOMMUNICATIONS SERVICES - VOICE	OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	\$133,010.00	\$133,010.00	\$0.00	0.00%
		U03	Software & Information Technology Licenses (IT)		SOFTWARE & INFORMATION TECHNOLOGY LICENSES (IT)	Azure Sentinel, M365 G5 Compliance, M365 G5 Security Adobe, Sharepoint, O365, Azure, JIRA, MDM etc	\$331,387.30	\$331,387.30	\$0.00	0.00%
		U04	Information Technology Chargeback		INFORMATION TECHNOLOGY CHARGEBACK	EOTSS LMS HRCMS MMARS	\$24,205.44	\$24,205.44	\$0.00	0.00%
		U05	Information Technology (IT) Temp Staff Augmentation Profs		CMS	CMS - IGT Intelligen (PPC, MGM, EBH) IGT	\$2,287,240.44	\$2,570,328.00	\$283,087.56	12.38%
					CMS	CMS Intelligen Extension Adjustment	\$188,725.04	\$0.00	(\$188,725.04)	-100.00%
					CONSULTING - \$50,000	IT Consulting Support (TBD)	\$50,000.00	\$50,000.00	\$0.00	0.00%
					IT Staff Augment	Contract Systems Admin eDiscovery Specialist	\$80,000.00	\$80,000.00	\$0.00	0.00%
					IT Staff Augment	Talent Burst It Staff Augment	\$39,750.00	\$39,750.00	\$0.00	0.00%
		U06	Information Technology (IT) Cabling		IT Cabling	Runs/Cabling	\$3,000.00	\$3,000.00	\$0.00	0.00%
		U07	Information Technology (IT) Equipment		IT Equipment	IT Equipment, emergency replacements (switches, routers, firewalls) etc	\$120,000.00	\$120,000.00	\$0.00	0.00%
		U09	Information Technology (IT) Equip Rental Or Lease		INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE	ACS Leases Refresh lease	\$120,000.00	\$120,000.00	\$0.00	0.00%
		U10	Information Tech (IT) Equipment Maintenance & Repair		IT Maintenance and Repair	Annual M&S Equipment/Services	\$77,633.09	\$77,633.09	\$0.00	0.00%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1400	Information Technology							
		U11	Information Technology (IT) Contract Services	IT Contract Services	LMS, Gartner, Tallan Services	increase of \$120K for Tier Point. Includes Xfact for Licensing Maintenance	\$515,217.00	\$515,217.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$4,197,918.31</b>	<b>\$4,292,280.83</b>	<b>\$94,362.52</b>	<b>2.25%</b>
			<b>Division/Bureau Totals:</b>				<b>\$6,242,894.41</b>	<b>\$6,269,775.66</b>	<b>\$26,881.25</b>	<b>0.43%</b>
		1500	Commissioners							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	Employee Compensation	Employee Compensation		\$747,149.91	\$769,211.51	\$22,061.60	2.95%
			<b>Obj Class Totals:</b>				<b>\$747,149.91</b>	<b>\$769,211.51</b>	<b>\$22,061.60</b>	<b>2.95%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel Reimbursements	Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits) --Out of Pocket Out of State Expenses		\$11,000.00	\$11,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$11,000.00</b>	<b>\$11,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%		\$265,985.37	\$304,607.76	\$38,622.39	14.52%
				Taxes	Tax rate of 2.21%		\$16,512.01	\$16,999.57	\$487.56	2.95%
			<b>Obj Class Totals:</b>				<b>\$282,497.38</b>	<b>\$321,607.33</b>	<b>\$39,109.95</b>	<b>13.84%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies	Office Supplies	Lane Printing, etc.		\$200.00	\$200.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees	Subscriptions	Trade Journals		\$5,950.00	\$5,950.00	\$0.00	0.00%
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	Meeting Space	Temporary Space @ 6mtgs - \$2K meeting space 6 mtgs and \$5k to stream for 4 of the meetings		\$32,000.00	\$16,000.00	(\$16,000.00)	-50.00%
				Team Building	Team Building, Agency Conferences		\$8,000.00	\$8,000.00	\$0.00	0.00%
		E30	Credit Card Purchases	Credit Card	Allowable Credit Card Expenses		\$6,000.00	\$6,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ	Travel Agency Fees	Travel		\$8,000.00	\$8,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees	Registration Fees	Conference/Trainings		\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$65,150.00</b>	<b>\$49,150.00</b>	<b>(\$16,000.00)</b>	<b>-24.56%</b>
		GG	ENERGY COSTS AND SPACE RENTAL							
		G01	Space Rental	75-101 Parking Garage	Parking 75-101--5 spaces. Two of the spaces are included in the lease. This item pays for 3 of the spaces.		\$13,642.20	\$13,642.20	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$13,642.20</b>	<b>\$13,642.20</b>	<b>\$0.00</b>	<b>0.00%</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
		H23	Program Coordinators	Consultant	General Consulting		\$10,000.00	\$10,000.00	\$0.00	0.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1500	Commissioners							
			<b>Obj Class Totals:</b>				\$10,000.00	\$10,000.00	\$0.00	0.00%
			<i>KK</i>	<i>EQUIPMENT PURCHASE</i>						
			K07	Office Furnishings	Office Equipment	Office Furnishings	\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Division/Bureau Totals:</b>				\$1,134,439.49	\$1,179,611.04	\$45,171.55	3.98%
		1800	Communications							
			<i>AA</i>	<i>REGULAR EMPLOYEE COMPENSATION</i>						
			A01	Salaries: Inclusive	Employee Compensation	Regular Salaries	\$203,404.06	\$154,988.32	(\$48,415.74)	-23.80%
			<b>Obj Class Totals:</b>				\$203,404.06	\$154,988.32	(\$48,415.74)	-23.80%
			<i>BB</i>	<i>REGULAR EMPLOYEE RELATED EXPEN</i>						
			B02	In-State Travel	Travel Reimbursement	In-State Travel Reimbursement	\$4,488.00	\$4,488.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				\$4,488.00	\$4,488.00	\$0.00	0.00%
			<i>DD</i>	<i>PENSION &amp; INSURANCE RELATED EX</i>						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%	\$72,411.85	\$61,375.37	(\$11,036.48)	-15.24%
					Taxes	Tax rate of 2.21%	\$3,325.48	\$3,425.24	\$99.76	3.00%
			<b>Obj Class Totals:</b>				\$75,737.33	\$64,800.61	(\$10,936.72)	-14.44%
			<i>EE</i>	<i>ADMINISTRATIVE EXPENSES</i>						
			E02	Printing Expenses & Supplies	Printing	Printing	\$6,100.00	\$6,100.00	\$0.00	0.00%
			E12	Subscriptions, Memberships & Licensing Fees	Subscriptions	Subscriptions, Licensing, Memberships	\$32,150.00	\$25,000.00	(\$7,150.00)	-22.24%
			E42	In-State Travel & Related Expen on Behalf of State Employees	Travel Agent	Travel Services	\$2,500.00	\$2,500.00	\$0.00	0.00%
			EE2	Conference, Training and Registration Fees	Conference Registration	Conference registrations	\$1,000.00	\$1,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				\$41,750.00	\$34,600.00	(\$7,150.00)	-17.13%
			<i>HH</i>	<i>CONSULTANT SVCS (TO DEPTS)</i>						
			HH3	Media Design, Editorial and Communication	Website Design	Marketing & Website Design	\$25,000.00	\$50,000.00	\$25,000.00	100.00%
			<b>Obj Class Totals:</b>				\$25,000.00	\$50,000.00	\$25,000.00	100.00%
			<i>JJ</i>	<i>OPERATIONAL SERVICES</i>						
			JJ2	Auxiliary Services	Streaming	Streaming & Production of Public Meetings	\$23,000.00	\$10,000.00	(\$13,000.00)	-56.52%
			<b>Obj Class Totals:</b>				\$23,000.00	\$10,000.00	(\$13,000.00)	-56.52%
			<i>KK</i>	<i>EQUIPMENT PURCHASE</i>						
			K05	Office Equipment	Equipment Purchases	Photography/Streaming Equipment Net Zero Purchase	\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				\$5,000.00	\$5,000.00	\$0.00	0.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500001	Mass. Gaming Commission										
	MGC Regulatory Costs										
		1800	Communications								
			UU	IT Non-Payroll Expenses							
			U11	Information Technology (IT) Contract Services	Digital Compliance Services	Iterators and other related services	\$0.00	\$15,000.00	\$15,000.00	#Div/0!	
			<b>Obj Class Totals:</b>					<b>\$0.00</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>#Div/0!</b>
			<b>Division/Bureau Totals:</b>					<b>\$378,379.39</b>	<b>\$338,876.93</b>	<b>(\$39,502.46)</b>	<b>-10.44%</b>
		1900	Community Affairs								
			AA	REGULAR EMPLOYEE COMPENSATION							
			A01	Salaries: Inclusive	Employee Compensation	Regular Employees	\$38,933.64	\$0.00	(\$38,933.64)	-100.00%	
			<b>Obj Class Totals:</b>					<b>\$38,933.64</b>	<b>\$0.00</b>	<b>(\$38,933.64)</b>	<b>-100.00%</b>
			BB	REGULAR EMPLOYEE RELATED EXPEN							
			B02	In-State Travel	In State Travel Reimbursement	In-State Travel Reimbursement and Out of State --Visits to Other Licensee Sites	\$2,992.50	\$2,992.50	\$0.00	0.00%	
			<b>Obj Class Totals:</b>					<b>\$2,992.50</b>	<b>\$2,992.50</b>	<b>\$0.00</b>	<b>0.00%</b>
			DD	PENSION & INSURANCE RELATED EX							
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%	\$13,860.38	\$0.00	(\$13,860.38)	-100.00%	
					Taxes	Tax rate of 2.21%	\$860.43	\$0.00	(\$860.43)	-100.00%	
			<b>Obj Class Totals:</b>					<b>\$14,720.81</b>	<b>\$0.00</b>	<b>(\$14,720.81)</b>	<b>-100.00%</b>
			<b>Division/Bureau Totals:</b>					<b>\$56,646.95</b>	<b>\$2,992.50</b>	<b>(\$53,654.45)</b>	<b>-94.72%</b>
		5000	Investigations and Enforcement Bureau								
			AA	REGULAR EMPLOYEE COMPENSATION							
			A01	Salaries: Inclusive	Employee Compensation	Employee Salaries	\$4,099,093.51	\$4,506,549.86	\$407,456.35	9.94%	
			A08	Overtime Pay	Overtime	Overtime for Gaming Agents.	\$105,000.00	\$125,000.00	\$20,000.00	19.05%	
			<b>Obj Class Totals:</b>					<b>\$4,204,093.51</b>	<b>\$4,631,549.86</b>	<b>\$427,456.35</b>	<b>10.17%</b>
			BB	REGULAR EMPLOYEE RELATED EXPEN							
			B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of state travel reimbursements for gaming enforcement agents and non-state police staff	\$15,000.00	\$15,000.00	\$0.00	0.00%	
			B02	In-State Travel	Travel	In-state-travel reimbursements for gaming enforcement agents and non-state police staff	\$7,980.00	\$7,980.00	\$0.00	0.00%	
			<b>Obj Class Totals:</b>					<b>\$22,980.00</b>	<b>\$22,980.00</b>	<b>\$0.00</b>	<b>0.00%</b>
			CC	SPECIAL EMPLOYEES							
			C23	Management, Business Professionals & Admin Services	Contract Employee	COLA 3% Contracted Civilian Investigators	\$133,900.00	\$116,800.72	(\$17,099.28)	-12.77%	
			<b>Obj Class Totals:</b>					<b>\$133,900.00</b>	<b>\$116,800.72</b>	<b>(\$17,099.28)</b>	<b>-12.77%</b>

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		5000	Investigations and Enforcement Bureau							
			DD	PENSION & INSURANCE RELATED EX						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%	\$1,459,277.29	\$1,789,593.74	\$330,316.45	22.64%
					Taxes	Tax rate of 2.21%	\$90,589.97	\$0.00	(\$90,589.97)	-100.00%
					Taxes	Taxes on CC Employees 2.45%	\$2,506.11	\$99,594.75	\$97,088.64	3874.08%
					<b>Obj Class Totals:</b>		<b>\$1,552,373.37</b>	<b>\$1,889,188.49</b>	<b>\$336,815.12</b>	<b>21.70%</b>
			EE	ADMINISTRATIVE EXPENSES						
			E01	Office & Administrative Supplies	Supplies	Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%
			E12	Subscriptions, Memberships & Licensing Fees	Subscriptions	West Clear Law,Hire Authority, Nat.Student Loan Increase of \$500/month for GOLD Subscription Service	\$101,000.00	\$101,000.00	\$0.00	0.00%
			E20	Motor Vehicle Chargeback	Motor Vehcile Lease	OVM Chargeback	\$6,110.00	\$6,110.00	\$0.00	0.00%
			E30	Credit Card Purchases	Credit Card	Credit Card Purchases	\$15,000.00	\$15,000.00	\$0.00	0.00%
			E41	Out Of State Travel Expen on Behalf of State Employ	Travel Agent	Travel Agent for Trainings and Investigations Decrease of \$20K for costs shared with Sports Wagering	\$80,000.00	\$80,000.00	\$0.00	0.00%
			EE2	Conference, Training and Registration Fees	Registrations	Training/Conference Registration Fees. Decreased \$5k for costs shared with Sports Wagering	\$25,000.00	\$25,000.00	\$0.00	0.00%
					<b>Obj Class Totals:</b>		<b>\$232,110.00</b>	<b>\$232,110.00</b>	<b>\$0.00</b>	<b>0.00%</b>
			FF	FACILITY OPERATIONAL EXPENSES						
			F09	Clothing & Footwear	Programatic Supplies	Clothing and Footwear	\$20,000.00	\$20,000.00	\$0.00	0.00%
					<b>Obj Class Totals:</b>		<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
			JJ	OPERATIONAL SERVICES						
			J25	Laboratory & Pharmaceutical Services	Everett Police	Everett added an FTE plus a potential 2nd FTE which reduced the OT costs@ GEU 8-9 FTE's	\$1,839,482.00	\$1,997,404.59	\$157,922.59	8.59%
					Finger Prints State Police	Chargeback for Finger Print Costs for Licenses \$50/set and ~4.5K prints	\$50,000.00	\$50,000.00	\$0.00	0.00%
					Plainville Police Salaries	Plainville Local Police Increase for CBA for salaries	\$669,449.45	\$455,999.38	(\$213,450.07)	-31.88%
					Springfield Police Salaries	SPDSpringfield Police GEU 7 FTEs Increase for CBA	\$1,256,196.67	\$1,308,213.15	\$52,016.48	4.14%
					State Police	4% COLA plus Taxes Racing Troopers Shifted Costs to Gaming	\$427,045.84	\$431,191.91	\$4,146.07	0.97%
					State Police	MSP MGC Salaries for MGC Investigations and Background Unit 4% increase plus taxes	\$1,421,492.36	\$1,452,936.26	\$31,443.90	2.21%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
	5000	Investigations and Enforcement Bureau								
	J25	Laboratory & Pharmaceutical Services			State Police	MSPMGC Staff Costs at MGM 16 FTEs 4% Increase plus taxes	\$2,041,912.20	\$2,186,980.54	\$145,068.34	7.10%
					State Police	MSPMGC State Police Troopers Plainville 12 FTE Straight Time and Payroll Taxes 4% increase	\$1,522,084.68	\$1,575,680.85	\$53,596.17	3.52%
					State Police	MSPMGC State Troopers Everett 15 FTE 4% increase plus taxes	\$1,979,258.97	\$1,826,107.16	(\$153,151.81)	-7.74%
					State Police OT & Travel	OT and Travel for Troopers assigned to MGC GEU Increase 4% plus taxes	\$1,298,682.26	\$1,380,478.46	\$81,796.20	6.30%
	J28	Law Enforcement			Lease Vehicles	Plainville Law Enforcement Vehicles	\$8,877.39	\$16,857.38	\$7,979.99	89.89%
		<b>Obj Class Totals:</b>					<b>\$12,514,481.82</b>	<b>\$12,681,849.68</b>	<b>\$167,367.86</b>	<b>1.34%</b>
	KK	EQUIPMENT PURCHASE								
	K07	Office Furnishings			Office Equipment	Patrol Rifles/Active Shooter Gear-- Replacement/Upgrade of Fingerprint Machines to be Windows Compliant	\$47,000.00	\$47,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$47,000.00</b>	<b>\$47,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	NN	INFRASTRUCTURE:								
	N50	Non-Major Facility Infrastructure Maintenance and Repair			Non-Major Facility Maintenance & Repair	Office Reconfiguration	\$15,000.00	\$15,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	UU	IT Non-Payroll Expenses								
	U03	Software & Information Technology Licenses (IT)			Software	ITRACK- OmnigoIncrease \$1k for costs	\$14,000.00	\$14,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$14,000.00</b>	<b>\$14,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		<b>Division/Bureau Totals:</b>					<b>\$18,755,938.70</b>	<b>\$19,670,478.75</b>	<b>\$914,540.05</b>	<b>4.88%</b>
	7000	Licensing Division								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	Regular Employee Salaries	\$567,399.91	\$600,936.25	\$33,536.34	5.91%
		<b>Obj Class Totals:</b>					<b>\$567,399.91</b>	<b>\$600,936.25</b>	<b>\$33,536.34</b>	<b>5.91%</b>
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI			Travel	Out-of State Travel Reimbursements	\$1,875.00	\$1,875.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$1,875.00</b>	<b>\$1,875.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe Rate of 35.60%	\$201,994.37	\$237,970.76	\$35,976.39	17.81%
					Taxes	Tax rate of 2.21%	\$12,539.54	\$13,280.69	\$741.15	5.91%
		<b>Obj Class Totals:</b>					<b>\$214,533.91</b>	<b>\$251,251.45</b>	<b>\$36,717.54</b>	<b>17.12%</b>

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		7000	Licensing Division							
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies		Supplies	Supplies	\$7,500.00	\$7,500.00	\$0.00	0.00%
		E06	Postage		Postage	postage charges FedEx, UPS, USPS	\$3,500.00	\$3,500.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel Agent	Travel Leaders G2E for meetings with Vendors and Licensing of Primaries	\$7,000.00	\$7,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees		Conferences	Conference, Training & Registration.	\$4,000.00	\$4,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$22,000.00</b>	<b>\$22,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR							
		L26	Printing/Photocopy & Micrographics Equip Rent/Lease		Equipment Leases	Increased for Idemia Scanner Maintenance	\$25,000.00	\$25,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		UU	IT Non-Payroll Expenses							
		U03	Software & Information Technology Licenses (IT)		Software	Licensing System Software	\$158,445.00	\$158,445.00	\$0.00	0.00%
		U11	Information Technology (IT) Contract Services		IT Consultant	LMS implementations costs spread to FY27 Licensing System Implementation	\$167,000.00	\$225,000.00	\$58,000.00	34.73%
			<b>Obj Class Totals:</b>				<b>\$325,445.00</b>	<b>\$383,445.00</b>	<b>\$58,000.00</b>	<b>17.82%</b>
			<b>Division/Bureau Totals:</b>				<b>\$1,156,253.82</b>	<b>\$1,284,507.70</b>	<b>\$128,253.88</b>	<b>11.09%</b>
		All	All Divisions							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Regular Employee Compensation	Turnover Savings 9.0% of payroll	(\$672,423.24)	(\$883,872.63)	(\$211,449.39)	31.45%
					Turnover	Turnover Savings	(\$139,654.76)	\$0.00	\$139,654.76	-100.00%
			<b>Obj Class Totals:</b>				<b>(\$812,078.00)</b>	<b>(\$883,872.63)</b>	<b>(\$71,794.63)</b>	<b>8.84%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe and Payroll Taxes	Fringe and Payroll Taxes on Turnover	(\$49,070.28)	\$0.00	\$49,070.28	-100.00%
					Fringe and Payroll Taxes	Fringe and Payroll Taxes on Turnover Savings (45.81%)	(\$254,243.22)	(\$404,902.07)	(\$150,658.85)	59.26%
			<b>Obj Class Totals:</b>				<b>(\$303,313.50)</b>	<b>(\$404,902.07)</b>	<b>(\$101,588.57)</b>	<b>33.49%</b>
			<b>Division/Bureau Totals:</b>				<b>(\$1,115,391.50)</b>	<b>(\$1,288,774.70)</b>	<b>(\$173,383.20)</b>	<b>15.54%</b>
	MGC Regulatory Costs		<b>Totals:</b>				<b>\$32,364,200.48</b>	<b>\$33,890,879.24</b>	<b>\$1,526,678.76</b>	<b>4.72%</b>

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Indirect									
		2000	MGC Indirect							
			EE	ADMINISTRATIVE EXPENSES						
			E16	Indirect Cost Recoupment	Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$2,782,091.25	\$2,820,825.06	\$38,733.81	1.39%
			<b>Obj Class Totals:</b>				\$2,782,091.25	\$2,820,825.06	\$38,733.81	1.39%
			<b>Division/Bureau Totals:</b>				\$2,782,091.25	\$2,820,825.06	\$38,733.81	1.39%
	Indirect		<b>Totals:</b>				\$2,782,091.25	\$2,820,825.06	\$38,733.81	1.39%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Office of Attorney General and AGO MSP									
	9000	Office of the Attorney General								
	JJ	OPERATIONAL SERVICES								
	J25	Laboratory & Pharmaceutical Services			State Police	MSPAGO Straight Time Troopers 3% increase including Payroll Taxes	\$682,026.00	\$690,272.71	\$8,246.71	1.21%
					State Police	4% CBA plus taxes MSPAGO State Police OT	\$403,030.11	\$428,414.56	\$25,384.45	6.30%
					<b>Obj Class Totals:</b>		<b>\$1,085,056.11</b>	<b>\$1,118,687.27</b>	<b>\$33,631.16</b>	<b>3.10%</b>
	OO									
	O99				Attorney General	Funds FTEs assigned to the unit, various percentages of FTEs of support, and management positions, office space, travel, conferences, and investigative costs.	\$4,500,000.00	\$4,655,800.00	\$155,800.00	3.46%
					<b>Obj Class Totals:</b>		<b>\$4,500,000.00</b>	<b>\$4,655,800.00</b>	<b>\$155,800.00</b>	<b>3.46%</b>
					<b>Division/Bureau Totals:</b>		<b>\$5,585,056.11</b>	<b>\$5,774,487.27</b>	<b>\$189,431.16</b>	<b>3.39%</b>
	Office of Attorney General and AGO MSP				<b>Totals:</b>		<b>\$5,585,056.11</b>	<b>\$5,774,487.27</b>	<b>\$189,431.16</b>	<b>3.39%</b>

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Alcohol and Beverage Control Commission									
	9001									
				OO						
				001	ISA with ABCC	ABCC	\$75,000.00	\$75,000.00	\$0.00	0.00%
				<b>Obj Class Totals:</b>			\$75,000.00	\$75,000.00	\$0.00	0.00%
				<b>Division/Bureau Totals:</b>			\$75,000.00	\$75,000.00	\$0.00	0.00%
	<b>Alcohol and Beverage Control Commission Totals:</b>						\$75,000.00	\$75,000.00	\$0.00	0.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
<b>Appropriation Totals</b>							<b>\$40,806,347.84</b>	<b>\$42,561,191.57</b>	<b>\$1,754,843.73</b>	<b>4.30%</b>
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	1000	Finance and Administration								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	Employee Compensation		Admin Employees Salaries		\$91,396.73	\$94,566.61	\$3,169.88	3.47%
	<b>Obj Class Totals:</b>						<b>\$91,396.73</b>	<b>\$94,566.61</b>	<b>\$3,169.88</b>	<b>3.47%</b>
	CC	SPECIAL EMPLOYEES								
	C01	Contracted Faculty	Employee Compensation		Retiree Salary		\$0.00	\$1,414.74	\$1,414.74	#Div/0!
	<b>Obj Class Totals:</b>						<b>\$0.00</b>	<b>\$1,414.74</b>	<b>\$1,414.74</b>	<b>#Div/0!</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	Fringe		Fringe Rate of 35.60%		\$32,537.24	\$37,448.37	\$4,911.13	15.09%
			Taxes		Tax rate of 2.21%		\$2,019.87	\$2,089.92	\$70.05	3.47%
	<b>Obj Class Totals:</b>						<b>\$34,557.11</b>	<b>\$39,538.29</b>	<b>\$4,981.18</b>	<b>14.41%</b>
	<b>Division/Bureau Totals:</b>						<b>\$125,953.84</b>	<b>\$135,519.64</b>	<b>\$9,565.80</b>	<b>7.59%</b>
	1100	Human Resources								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	Employee Compensation		HR Employees Salaries		\$6,458.38	\$13,355.29	\$6,896.91	106.79%
					Pay Study		\$0.00	\$7,710.71	\$7,710.71	#Div/0!
					Raises		\$17,957.46	\$18,505.70	\$548.24	3.05%
	<b>Obj Class Totals:</b>						<b>\$24,415.84</b>	<b>\$39,571.70</b>	<b>\$15,155.86</b>	<b>62.07%</b>
	CC	SPECIAL EMPLOYEES								
	C23	Management, Business Professionals & Admin Services	Contract Employee		Administrative Help		\$5,320.00	\$5,320.00	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$5,320.00</b>	<b>\$5,320.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	Fringe		Fringe Rate of 35.60%		\$3,367.18	\$5,240.09	\$1,872.91	55.62%
			Taxes		Tax rate of 2.21%		\$142.73	\$339.90	\$197.17	138.14%
	<b>Obj Class Totals:</b>						<b>\$3,509.91</b>	<b>\$5,579.99</b>	<b>\$2,070.08</b>	<b>58.98%</b>
	<b>Division/Bureau Totals:</b>						<b>\$33,245.75</b>	<b>\$50,471.69</b>	<b>\$17,225.94</b>	<b>51.81%</b>
	1200	Legal								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	Employee Compensation		Legal Employees Salaries		\$29,349.96	\$34,192.72	\$4,842.76	16.50%
	<b>Obj Class Totals:</b>						<b>\$29,349.96</b>	<b>\$34,192.72</b>	<b>\$4,842.76</b>	<b>16.50%</b>
	DD	PENSION & INSURANCE RELATED EX								

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	1200	Legal								
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$10,448.59	\$13,455.72	\$3,007.13	28.78%
					Taxes	Tax rate of 2.21%	\$648.63	\$833.56	\$184.93	28.51%
		<b>Obj Class Totals:</b>					<b>\$11,097.22</b>	<b>\$14,289.28</b>	<b>\$3,192.06</b>	<b>28.76%</b>
		<b>Division/Bureau Totals:</b>					<b>\$40,447.18</b>	<b>\$48,482.00</b>	<b>\$8,034.82</b>	<b>19.86%</b>
	1300	Executive Director								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive		Employee Compensation	Exec. Dir. Employees Salaries		\$20,052.04	\$13,799.27	(\$6,252.77)	-31.18%
		<b>Obj Class Totals:</b>					<b>\$20,052.04</b>	<b>\$13,799.27</b>	<b>(\$6,252.77)</b>	<b>-31.18%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%		\$7,138.53	\$5,393.95	(\$1,744.58)	-24.44%
				Taxes	Tax rate of 2.21%		\$443.15	\$369.94	(\$73.21)	-16.52%
		<b>Obj Class Totals:</b>					<b>\$7,581.68</b>	<b>\$5,763.89</b>	<b>(\$1,817.79)</b>	<b>-23.98%</b>
		<b>Division/Bureau Totals:</b>					<b>\$27,633.72</b>	<b>\$19,563.16</b>	<b>(\$8,070.56)</b>	<b>-29.21%</b>
	1400	Information Technology								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive		Employee Compensation	IT Employees Salaries		\$51,027.64	\$45,230.82	(\$5,796.82)	-11.36%
		<b>Obj Class Totals:</b>					<b>\$51,027.64</b>	<b>\$45,230.82</b>	<b>(\$5,796.82)</b>	<b>-11.36%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%		\$18,165.84	\$17,798.61	(\$367.23)	-2.02%
				Taxes	Tax rate of 2.21%		\$1,127.71	\$1,103.47	(\$24.24)	-2.15%
		<b>Obj Class Totals:</b>					<b>\$19,293.55</b>	<b>\$18,902.08</b>	<b>(\$391.47)</b>	<b>-2.03%</b>
		<b>Division/Bureau Totals:</b>					<b>\$70,321.19</b>	<b>\$64,132.90</b>	<b>(\$6,188.29)</b>	<b>-8.80%</b>
	1500	Commissioners								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive		Employee Compensation	Commissioners Employees Salaries		\$33,454.49	\$34,442.32	\$987.83	2.95%
		<b>Obj Class Totals:</b>					<b>\$33,454.49</b>	<b>\$34,442.32</b>	<b>\$987.83</b>	<b>2.95%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%		\$11,909.80	\$13,639.16	\$1,729.36	14.52%
				Taxes	Tax rate of 2.21%		\$739.34	\$761.18	\$21.84	2.95%
		<b>Obj Class Totals:</b>					<b>\$12,649.14</b>	<b>\$14,400.34</b>	<b>\$1,751.20</b>	<b>13.84%</b>
		<b>Division/Bureau Totals:</b>					<b>\$46,103.63</b>	<b>\$48,842.66</b>	<b>\$2,739.03</b>	<b>5.94%</b>
	1800	Communications								
	AA	REGULAR EMPLOYEE COMPENSATION								

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	1800	Communications								
	A01	Salaries: Inclusive	Employee Compensation	Communications Employees Salaries			\$7,278.92	\$5,056.19	(\$2,222.73)	-30.54%
	<b>Obj Class Totals:</b>						<b>\$7,278.92</b>	<b>\$5,056.19</b>	<b>(\$2,222.73)</b>	<b>-30.54%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%			\$2,582.30	\$2,002.25	(\$580.05)	-22.46%
			Taxes	Tax rate of 2.21%			\$108.49	\$111.74	\$3.25	3.00%
	<b>Obj Class Totals:</b>						<b>\$2,690.79</b>	<b>\$2,113.99</b>	<b>(\$576.80)</b>	<b>-21.44%</b>
	<b>Division/Bureau Totals:</b>						<b>\$9,969.71</b>	<b>\$7,170.18</b>	<b>(\$2,799.53)</b>	<b>-28.08%</b>
	3000	Racing Division								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries			\$372,541.67	\$383,717.93	\$11,176.26	3.00%
	<b>Obj Class Totals:</b>						<b>\$372,541.67</b>	<b>\$383,717.93</b>	<b>\$11,176.26</b>	<b>3.00%</b>
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of State Travel Reimbursement Reduced \$6k			\$4,000.00	\$4,000.00	\$0.00	0.00%
	B02	In-State Travel	Travel	In State Travel Reimbursement Reduced 1K			\$2,000.00	\$2,000.00	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	CC	SPECIAL EMPLOYEES								
	C04	Contracted Seasonal Employees	Seasonals	Seasonal Employees			\$482,040.00	\$482,040.00	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$482,040.00</b>	<b>\$482,040.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%			\$132,624.83	\$151,952.30	\$19,327.47	14.57%
			Taxes	Tax rate of 2.21%			\$8,233.17	\$8,480.17	\$247.00	3.00%
	<b>Obj Class Totals:</b>						<b>\$140,858.00</b>	<b>\$160,432.47</b>	<b>\$19,574.47</b>	<b>13.90%</b>
	EE	ADMINISTRATIVE EXPENSES								
	E12	Subscriptions, Memberships & Licensing Fees	Memberships	Assoc. of Racing Regulators			\$18,700.00	\$18,700.00	\$0.00	0.00%
	E15	Bottled Water	Water	Belmont Springs/DS Waters of America			\$360.00	\$360.00	\$0.00	0.00%
	E41	Out Of State Travel Expen on Behalf of State Employ	Travel Agent	Travel			\$5,000.00	\$5,000.00	\$0.00	0.00%
	EE2	Conference, Training and Registration Fees	Conferences	Assoc. of Racing Comm./Louisiana Racing/Thoroughbred Racing			\$3,000.00	\$3,000.00	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$27,060.00</b>	<b>\$27,060.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	FF	FACILITY OPERATIONAL EXPENSES								
	F05	Laboratory Supplies	Vet Supplies	Gloves, scrubs etc.			\$2,000.00	\$2,000.00	\$0.00	0.00%
	F09	Clothing & Footwear	Uniforms	Racing Uniforms for Seasonal Employees Reduced \$15K			\$10,000.00	\$5,000.00	(\$5,000.00)	-50.00%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	3000	Racing Division								
		<b>Obj Class Totals:</b>					\$12,000.00	\$7,000.00	(\$5,000.00)	-41.67%
	HH	CONSULTANT SVCS (TO DEPTS)								
	H19	Management Consultants	Hearing Officer	Hearing Officer for Racing Appeals		\$10,000.00	\$10,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>					\$10,000.00	\$10,000.00	\$0.00	0.00%
	JJ	OPERATIONAL SERVICES								
	J10	Auxiliary Financial Services	Credit Cards	Bank of America credit card terminal fees		\$1,000.00	\$1,000.00	\$0.00	0.00%	
	J25	Laboratory & Pharmaceutical Services	Testing	Workcare Reduced \$500		\$1,500.00	\$1,500.00	\$0.00	0.00%	
	JJ2	Auxiliary Services	Autopsies	Uconn Pathology		\$6,000.00	\$6,000.00	\$0.00	0.00%	
			Testing Lab	Industrial Laboratories or alternate lab		\$382,500.00	\$382,500.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>					\$391,000.00	\$391,000.00	\$0.00	0.00%
	LL	EQUIPMENT LEASE-MAINTAIN/REPAR								
	L46	Print, Photocopying & Micrograph Equipment Maint/Repair	Maintenance Contract	K & A Industries--Badge Printer		\$915.00	\$915.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>					\$915.00	\$915.00	\$0.00	0.00%
	MM	PURCHASED CLIENT/PROGRAM SVCS								
	M03	Purchased Human & Social Services For Clients/Non Medical	Hardship Payments	Economic Hardship Payments--Statutorily Required		\$20,000.00	\$20,000.00	\$0.00	0.00%	
			Legislative Mandate	Jockey's Guild--Statutory Requirement		\$65,000.00	\$65,000.00	\$0.00	0.00%	
	M04	Services Purch Support of Human/Social Services for Clients	ISA	ISA with DPH Compulsive Gambling--Statutory Requirement		\$70,000.00	\$70,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>					\$155,000.00	\$155,000.00	\$0.00	0.00%
	UU	IT Non-Payroll Expenses								
	U02	Telecommunications Services - Voice	Phones	Verizon/AT&T removed phone lines		\$2,000.00	\$1,000.00	(\$1,000.00)	-50.00%	
	U05	Information Technology (IT) Temp Staff Augmentation Profs	Database	Racing Licensing System		\$2,000.00	\$0.00	(\$2,000.00)	-100.00%	
		<b>Obj Class Totals:</b>					\$4,000.00	\$1,000.00	(\$3,000.00)	-75.00%
		<b>Division/Bureau Totals:</b>					\$1,601,414.67	\$1,624,165.40	\$22,750.73	1.42%
	5000	Investigations and Enforcement Bureau								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	Employee Compensation	Admin Employees Salaries		\$19,097.24	\$27,366.69	\$8,269.45	43.30%	
		<b>Obj Class Totals:</b>					\$19,097.24	\$27,366.69	\$8,269.45	43.30%
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%		\$6,798.62	\$10,837.21	\$4,038.59	59.40%	
			Taxes	Tax rate of 2.21%		\$422.05	\$604.80	\$182.75	43.30%	
		<b>Obj Class Totals:</b>					\$7,220.67	\$11,442.01	\$4,221.34	58.46%
		<b>Division/Bureau Totals:</b>					\$26,317.91	\$38,808.70	\$12,490.79	47.46%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	7000	Licensing Division								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries			\$1,799.09	\$1,954.19	\$155.10	8.62%
	<b>Obj Class Totals:</b>						<b>\$1,799.09</b>	<b>\$1,954.19</b>	<b>\$155.10</b>	<b>8.62%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%			\$640.48	\$773.86	\$133.38	20.83%
			Taxes	Tax rate of 2.21%			\$39.76	\$43.19	\$3.43	8.63%
	<b>Obj Class Totals:</b>						<b>\$680.24</b>	<b>\$817.05</b>	<b>\$136.81</b>	<b>20.11%</b>
	<b>Division/Bureau Totals:</b>						<b>\$2,479.33</b>	<b>\$2,771.24</b>	<b>\$291.91</b>	<b>11.77%</b>
	All	All Divisions								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	Regular Employee Compensation	Turnover Savings 5% of payroll			(\$47,256.46)	(\$50,015.39)	(\$2,758.93)	5.84%
	<b>Obj Class Totals:</b>						<b>(\$47,256.46)</b>	<b>(\$50,015.39)</b>	<b>(\$2,758.93)</b>	<b>5.84%</b>
	<b>Division/Bureau Totals:</b>						<b>(\$47,256.46)</b>	<b>(\$50,015.39)</b>	<b>(\$2,758.93)</b>	<b>5.84%</b>
	MGC Regulatory Costs	<b>Totals:</b>					<b>\$1,936,630.47</b>	<b>\$1,989,912.18</b>	<b>\$53,281.71</b>	<b>2.75%</b>

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500003	MGC Mass Racing Development and Oversight			Indirect							
		2000	MGC Indirect								
			EE	ADMINISTRATIVE EXPENSES							
			E16	Indirect Cost Recoupment	Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$150,137.40	\$153,357.72	\$3,220.32	2.14%	
			<b>Obj Class Totals:</b>					\$150,137.40	\$153,357.72	\$3,220.32	2.14%
			<b>Division/Bureau Totals:</b>					\$150,137.40	\$153,357.72	\$3,220.32	2.14%
	Indirect		<b>Totals:</b>					\$150,137.40	\$153,357.72	\$3,220.32	2.14%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
<b>Appropriation Totals</b>							\$2,086,767.87	\$2,143,269.90	\$56,502.03	2.71%
10500004	Community Mitigation									
	MGC Regulatory Costs									
	1100	Human Resources								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Pay Study	Implementation of Pay Study	\$0.00	\$5,182.42	\$5,182.42	#Div/0!
					Raises	3% COLA/Incentives/Equity Agency Wide	\$9,469.89	\$12,437.82	\$2,967.93	31.34%
		<b>Obj Class Totals:</b>					\$9,469.89	\$17,620.24	\$8,150.35	86.07%
		<b>Division/Bureau Totals:</b>					\$9,469.89	\$17,620.24	\$8,150.35	86.07%
	1900	Community Affairs								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	Regular Employee Salaries	\$315,662.86	\$313,370.58	(\$2,292.28)	-0.73%
		<b>Obj Class Totals:</b>					\$315,662.86	\$313,370.58	(\$2,292.28)	-0.73%
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI			Travel	In-State Travel	\$5,000.00	\$5,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					\$5,000.00	\$5,000.00	\$0.00	0.00%
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe Rate of 35.60%	\$112,375.98	\$121,665.39	\$9,289.41	8.27%
					Taxes	Tax rate of 2.21%	\$6,976.15	\$9,162.53	\$2,186.38	31.34%
		<b>Obj Class Totals:</b>					\$119,352.13	\$130,827.92	\$11,475.79	9.62%
	EE	ADMINISTRATIVE EXPENSES								
	E01	Office & Administrative Supplies			Supplies	Supplies Binders	\$2,500.00	\$2,500.00	\$0.00	0.00%
	E16	Indirect Cost Recoupment			Indirect	Indirect Rate of 10%	\$31,566.27	\$11,647.69	(\$19,918.58)	-63.10%
		<b>Obj Class Totals:</b>					\$34,066.27	\$14,147.69	(\$19,918.58)	-58.47%
	UU	IT Non-Payroll Expenses								
	U07	Information Technology (IT) Equipment			Database	Services Maintenance/Upgrades to Database	\$50,000.00	\$50,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					\$50,000.00	\$50,000.00	\$0.00	0.00%
		<b>Division/Bureau Totals:</b>					\$524,081.26	\$513,346.19	(\$10,735.07)	-2.05%
	MGC Regulatory Costs		<b>Totals:</b>				\$533,551.15	\$530,966.43	(\$2,584.72)	-0.48%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500004	Community Mitigation									
<b>Appropriation Totals</b>							<b>\$533,551.15</b>	<b>\$530,966.43</b>	<b>(\$2,584.72)</b>	<b>-0.48%</b>
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
	1000	Finance and Administration								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	Employee Compensation	Admin Employees Salaries			\$308,693.04	\$322,233.66	\$13,540.62	4.39%
	<b>Obj Class Totals:</b>						<b>\$308,693.04</b>	<b>\$322,233.66</b>	<b>\$13,540.62</b>	<b>4.39%</b>
	CC	SPECIAL EMPLOYEES								
	C01	Contracted Faculty	Employee Compensation	Retiree Salary			\$0.00	\$14,147.39	\$14,147.39	#Div/0!
	<b>Obj Class Totals:</b>						<b>\$0.00</b>	<b>\$14,147.39</b>	<b>\$14,147.39</b>	<b>#Div/0!</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%			\$109,894.72	\$127,604.53	\$17,709.81	16.12%
			Taxes	Tax rate of 2.21%			\$6,822.12	\$7,121.36	\$299.24	4.39%
	<b>Obj Class Totals:</b>						<b>\$116,716.84</b>	<b>\$134,725.89</b>	<b>\$18,009.05</b>	<b>15.43%</b>
	EE	ADMINISTRATIVE EXPENSES								
	E01	Office & Administrative Supplies	Supplies	for admin expenses racing and other divisions W.B. Mason/Veteran's Business Supply			\$25,000.00	\$25,000.00	\$0.00	0.00%
	E20	Motor Vehicle Chargeback		Telemetrics, OVM Management, Leases Split with Gaming			\$4,800.00	\$4,800.00	\$0.00	0.00%
	E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	Laz Parking/VPNE	Parking at 33 Arch St.			\$24,000.00	\$24,000.00	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$53,800.00</b>	<b>\$53,800.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	GG	ENERGY COSTS AND SPACE RENTAL								
	G01	Space Rental	Office Lease	Increase for new lease In FY25 -was at ~\$50/sq ft. and increased to ~\$79/sq ft. -- 70% of annual lease to Gaming 30% to Sports Wagering			\$434,998.89	\$545,202.95	\$110,204.06	25.33%
	G03	Electricity	Electricity	split between accounts for 101 Federal St. 12 months			\$10,500.00	\$10,500.00	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$445,498.89</b>	<b>\$555,702.95</b>	<b>\$110,204.06</b>	<b>24.74%</b>
	HH	CONSULTANT SVCS (TO DEPTS)								
	H09	Attorneys/Legal Services	Insurance	split from gaming insurance costs			\$49,050.00	\$49,050.00	\$0.00	0.00%
	H19	Management Consultants	Outside Consultant	work related to sportsbook CPA Firm for Annual Audits consistent with Generally Accepted Auditing Standards			\$50,000.00	\$50,000.00	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$99,050.00</b>	<b>\$99,050.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	UU	IT Non-Payroll Expenses								
	U03	Software & Information Technology Licenses (IT)	Software	Software - LinkSquares CLM			\$14,250.00	\$14,250.00	\$0.00	0.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
	1000	Finance and Administration								
		<b>Obj Class Totals:</b>					\$14,250.00	\$14,250.00	\$0.00	0.00%
		<b>Division/Bureau Totals:</b>					\$1,038,008.77	\$1,193,909.89	\$155,901.12	15.02%
	1100	Human Resources								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	Employee Compensation	HR Employees Salaries		\$172,838.65	\$228,516.26	\$55,677.61	32.21%	
			Intern Program	Intern Program that Could Provide Up to 2 regular and 1 graduate intern		\$37,500.00	\$37,500.00	\$0.00	0.00%	
			Pay Study	Implementation of Pay Study		\$0.00	\$64,414.39	\$64,414.39	#Div/0!	
			Raises	3% COLA/Incentives/Equity Agency Wide		\$144,823.22	\$154,594.55	\$9,771.33	6.75%	
		<b>Obj Class Totals:</b>					\$355,161.87	\$485,025.20	\$129,863.33	36.56%
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B02	In-State Travel	Travel	HR conferences In and Out of state Travel AOC as well as site visits of licensees		\$6,000.00	\$6,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>					\$6,000.00	\$6,000.00	\$0.00	0.00%
	CC	SPECIAL EMPLOYEES								
	C23	Management, Business Professionals & Admin Services	Contract Employee	3% cost escalation Administrative Help		\$48,389.40	\$49,841.08	\$1,451.68	3.00%	
		<b>Obj Class Totals:</b>					\$48,389.40	\$49,841.08	\$1,451.68	3.00%
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%		\$72,210.55	\$91,506.44	\$19,295.89	26.72%	
			Taxes	Tax rate of 2.21%		\$3,819.73	\$5,497.73	\$1,678.00	43.93%	
		<b>Obj Class Totals:</b>					\$76,030.28	\$97,004.17	\$20,973.89	27.59%
	EE	ADMINISTRATIVE EXPENSES								
	E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	Conference Incidentals	Conference Incidentals		\$5,000.00	\$5,000.00	\$0.00	0.00%	
	E41	Out Of State Travel Expen on Behalf of State Employ	Travel	Travel Agent		\$5,000.00	\$5,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>					\$10,000.00	\$10,000.00	\$0.00	0.00%
	UU	IT Non-Payroll Expenses								
	U03	Software & Information Technology Licenses (IT)	Software	Additional Cornerstone Module LMS Software - HR, Cornerstone LMS		\$27,000.00	\$27,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>					\$27,000.00	\$27,000.00	\$0.00	0.00%
		<b>Division/Bureau Totals:</b>					\$522,581.55	\$674,870.45	\$152,288.90	29.14%
	1200	Legal								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	Employee Compensation	Legal Employees Salaries		\$293,499.46	\$419,949.77	\$126,450.31	43.08%	

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
	1200	Legal								
				<b>Obj Class Totals:</b>			\$293,499.46	\$419,949.77	\$126,450.31	43.08%
		BB		REGULAR EMPLOYEE RELATED EXPEN						
		B01	Other	Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of State Travel and Training	\$10,000.00	\$10,000.00	\$0.00	0.00%
				<b>Obj Class Totals:</b>			\$10,000.00	\$10,000.00	\$0.00	0.00%
		DD		PENSION & INSURANCE RELATED EX						
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$104,485.81	\$180,259.12	\$75,773.31	72.52%
					Taxes	Tax rate of 2.21%	\$6,486.34	\$10,059.92	\$3,573.58	55.09%
				<b>Obj Class Totals:</b>			\$110,972.15	\$190,319.04	\$79,346.89	71.50%
		EE		ADMINISTRATIVE EXPENSES						
		E41	Out Of State Travel Expen on Behalf of State Employ		Conference, Training, Registion Fees	Conference, Training, Registion Fees	\$5,000.00	\$5,000.00	\$0.00	0.00%
					Travel	Conference/Trainings Travel and Lodging	\$5,000.00	\$5,000.00	\$0.00	0.00%
				<b>Obj Class Totals:</b>			\$10,000.00	\$10,000.00	\$0.00	0.00%
		HH		CONSULTANT SVCS (TO DEPTS)						
		H09	Attorneys/Legal Services		Outside Counsel	Outside Counsel - A&K	\$240,000.00	\$240,000.00	\$0.00	0.00%
					Outside Counsel	Outside Counsel for MBJ, Spark Ediscovery	\$40,000.00	\$40,000.00	\$0.00	0.00%
				<b>Obj Class Totals:</b>			\$280,000.00	\$280,000.00	\$0.00	0.00%
		UU		IT Non-Payroll Expenses						
		U03	Software & Information Technology Licenses (IT)		Software	Everlaw Subscription and Other Legal Software	\$55,000.00	\$55,000.00	\$0.00	0.00%
				<b>Obj Class Totals:</b>			\$55,000.00	\$55,000.00	\$0.00	0.00%
				<b>Division/Bureau Totals:</b>			\$759,471.61	\$965,268.81	\$205,797.20	27.10%
	1300	Executive Director								
		AA		REGULAR EMPLOYEE COMPENSATION						
		A01	Salaries: Inclusive		Employee Compensation	Exec. Dir. Employees Salaries	\$200,520.34	\$183,015.25	(\$17,505.09)	-8.73%
				<b>Obj Class Totals:</b>			\$200,520.34	\$183,015.25	(\$17,505.09)	-8.73%
		DD		PENSION & INSURANCE RELATED EX						
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$71,385.24	\$62,996.39	(\$8,388.85)	-11.75%
					Taxes	Tax rate of 2.21%	\$4,431.50	\$4,694.38	\$262.88	5.93%
				<b>Obj Class Totals:</b>			\$75,816.74	\$67,690.77	(\$8,125.97)	-10.72%
				<b>Division/Bureau Totals:</b>			\$276,337.08	\$250,706.02	(\$25,631.06)	-9.28%
	1400	Information Technology								
		AA		REGULAR EMPLOYEE COMPENSATION						

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
	1400	Information Technology								
	A01	Salaries: Inclusive			Employee Compensation	IT Employees Salaries	\$839,930.66	\$759,153.97	(\$80,776.69)	-9.62%
	<b>Obj Class Totals:</b>						<b>\$839,930.66</b>	<b>\$759,153.97</b>	<b>(\$80,776.69)</b>	<b>-9.62%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe Rate of 35.60%	\$299,015.31	\$298,996.60	(\$18.71)	-0.01%
					Taxes	Tax rate of 2.21%	\$18,562.47	\$18,276.76	(\$285.71)	-1.54%
	<b>Obj Class Totals:</b>						<b>\$317,577.78</b>	<b>\$317,273.36</b>	<b>(\$304.42)</b>	<b>-0.10%</b>
	UU	IT Non-Payroll Expenses								
	U02	Telecommunications Services - Voice			TELECOMMUNICAT IONS SERVICES - VOICE	OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	\$32,122.38	\$32,122.38	\$0.00	0.00%
	U03	Software & Information Technology Licenses (IT)			SOFTWARE & INFORMATION TECHNOLOGY LICENSES (IT)	Azure Sentinel, M365 G5 Compliance, M365 G5 Security Adobe, Sharepoint, O365, Azure, JIRA, MDM etc	\$154,464.88	\$154,464.88	\$0.00	0.00%
	U06	Information Technology (IT) Cabling			IT Cabling	Raynham Build out	\$54,531.48	\$0.00	(\$54,531.48)	-100.00%
	U07	Information Technology (IT) Equipment			IT Equipment	IT Equipment, emergency replacements (switches, routers, firewalls) etc	\$41,325.00	\$41,325.00	\$0.00	0.00%
					IT Equipment	Servers and Storage	\$0.00	\$25,000.00	\$25,000.00	#Div/0!
	U09	Information Technology (IT) Equip Rental Or Lease			INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE	ACS Leases (Refresh)	\$35,823.08	\$35,823.08	\$0.00	0.00%
	U10	Information Tech (IT) Equipment Maintenance & Repair			IT Maintenance and Repair	Annual M&S Equipment/Services	\$37,563.79	\$37,563.79	\$0.00	0.00%
	U11	Information Technology (IT) Contract Services			IT Contract Services	LMS, Gartner, Tallan Services	\$77,239.85	\$77,239.85	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$433,070.46</b>	<b>\$403,538.98</b>	<b>(\$29,531.48)</b>	<b>-6.82%</b>
	<b>Division/Bureau Totals:</b>						<b>\$1,590,578.90</b>	<b>\$1,479,966.31</b>	<b>(\$110,612.59)</b>	<b>-6.95%</b>
	1500	Commissioners								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	Commissioners Employees Salaries	\$334,544.73	\$344,423.07	\$9,878.34	2.95%
	<b>Obj Class Totals:</b>						<b>\$334,544.73</b>	<b>\$344,423.07</b>	<b>\$9,878.34</b>	<b>2.95%</b>
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI			Travel Reimbursements	Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits)	\$7,000.00	\$7,000.00	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe Rate of 35.60%	\$119,097.92	\$136,391.53	\$17,293.61	14.52%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
	1500	Commissioners								
		D09	Fringe Benefit Cost Recoupment		Taxes	Tax rate of 2.21%	\$7,393.44	\$7,611.75	\$218.31	2.95%
			<b>Obj Class Totals:</b>				<b>\$126,491.36</b>	<b>\$144,003.28</b>	<b>\$17,511.92</b>	<b>13.84%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E30	Credit Card Purchases		Credit Card	Allowable Credit Card Expenses	\$2,000.00	\$2,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel	Travel	\$7,000.00	\$7,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees		Registration Fees	Conference/Trainings	\$4,000.00	\$4,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$13,000.00</b>	<b>\$13,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		GG	ENERGY COSTS AND SPACE RENTAL							
		G01	Space Rental		75-101 Parking Garage	Parking 75-101--5 spaces. Two of the spaces are included in the lease. This item pays for 3 of the spaces.	\$5,437.80	\$5,437.80	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$5,437.80</b>	<b>\$5,437.80</b>	<b>\$0.00</b>	<b>0.00%</b>
			<b>Division/Bureau Totals:</b>				<b>\$486,473.89</b>	<b>\$513,864.15</b>	<b>\$27,390.26</b>	<b>5.63%</b>
	1800	Communications								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Communications Employees Salaries	\$113,630.70	\$151,878.61	\$38,247.91	33.66%
			<b>Obj Class Totals:</b>				<b>\$113,630.70</b>	<b>\$151,878.61</b>	<b>\$38,247.91</b>	<b>33.66%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B02	In-State Travel		Travel Reimbursement	Travel Reimbursement	\$0.00	\$3,000.00	\$3,000.00	#Div/0!
			<b>Obj Class Totals:</b>				<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>#Div/0!</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$40,452.53	\$59,669.92	\$19,217.39	47.51%
					Taxes	Tax rate of 2.21%	\$1,987.47	\$3,792.99	\$1,805.52	90.85%
			<b>Obj Class Totals:</b>				<b>\$42,440.00</b>	<b>\$63,462.91</b>	<b>\$21,022.91</b>	<b>49.54%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E12	Subscriptions, Memberships & Licensing Fees		Subscription	\$7150 from Gaming added \$2,850 Subscriptions	\$0.00	\$10,000.00	\$10,000.00	#Div/0!
			<b>Obj Class Totals:</b>				<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>#Div/0!</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
		HH3	Media Design, Editorial and Communication		Consultant Services	New Website Build	\$0.00	\$30,000.00	\$30,000.00	#Div/0!
			<b>Obj Class Totals:</b>				<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>#Div/0!</b>
		UU	IT Non-Payroll Expenses							
		U11	Information Technology (IT) Contract Services		Digital Compliance	Iterators and other needs	\$0.00	\$10,000.00	\$10,000.00	#Div/0!

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
	1800	Communications								
		<b>Obj Class Totals:</b>					\$0.00	\$10,000.00	\$10,000.00	#Div/0!
		<b>Division/Bureau Totals:</b>					\$156,070.70	\$268,341.52	\$112,270.82	71.94%
	5000	Investigations and Enforcement Bureau								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	Employee Compensation	Admin Employees Salaries			\$1,437,036.47	\$1,518,562.68	\$81,526.21	5.67%
		<b>Obj Class Totals:</b>					\$1,437,036.47	\$1,518,562.68	\$81,526.21	5.67%
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of State Travel Costs for Sports Wagering			\$10,000.00	\$10,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					\$10,000.00	\$10,000.00	\$0.00	0.00%
	CC	SPECIAL EMPLOYEES								
	C23	Management, Business Professionals & Admin Services	Contract Employee	3% COLA Civilian Investigators			\$133,900.00	\$58,400.36	(\$75,499.64)	-56.39%
		<b>Obj Class Totals:</b>					\$133,900.00	\$58,400.36	(\$75,499.64)	-56.39%
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%			\$511,584.98	\$601,350.82	\$89,765.84	17.55%
			Taxes	Tax rate of 2.21%			\$31,758.51	\$1,290.65	(\$30,467.86)	-95.94%
			Taxes	Tax rate of 2.21% on Civilian Investigators			\$2,506.11	\$33,560.24	\$31,054.13	1239.14%
		<b>Obj Class Totals:</b>					\$545,849.60	\$636,201.71	\$90,352.11	16.55%
	EE	ADMINISTRATIVE EXPENSES								
	E41	Out Of State Travel Expen on Behalf of State Employ	Travel Agent	Travel for Sports Wagering			\$35,000.00	\$35,000.00	\$0.00	0.00%
	EE2	Conference, Training and Registration Fees	Conferences	Conferences for Sports Wagering			\$15,000.00	\$15,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					\$50,000.00	\$50,000.00	\$0.00	0.00%
	HH	CONSULTANT SVCS (TO DEPTS)								
	HH1	Financial Services	Consultants	Consultants -RSM--Vendor License Reviews for Sports Wagering			\$1,725,000.00	\$1,175,000.00	(\$550,000.00)	-31.88%
		<b>Obj Class Totals:</b>					\$1,725,000.00	\$1,175,000.00	(\$550,000.00)	-31.88%
	JJ	OPERATIONAL SERVICES								
	J25	Laboratory & Pharmaceutical Services	State Police	4 FTE related to Sports Wagering			\$447,694.00	\$480,096.62	\$32,402.62	7.24%
			State Police OT & Travel	OT and Travel for Troopers related to background investigations assigned to MGC GEU Increase 4% plus taxes			\$925,000.00	\$983,260.20	\$58,260.20	6.30%
		<b>Obj Class Totals:</b>					\$1,372,694.00	\$1,463,356.82	\$90,662.82	6.60%
		<b>Division/Bureau Totals:</b>					\$5,274,480.07	\$4,911,521.57	(\$362,958.50)	-6.88%
	5500	Sports Wagering								
	AA	REGULAR EMPLOYEE COMPENSATION								

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
	5500	Sports Wagering								
	A01	Salaries: Inclusive			Employee Compensation	Regular Employee Salaries	\$966,707.22	\$1,016,312.64	\$49,605.42	5.13%
		<b>Obj Class Totals:</b>					<b>\$966,707.22</b>	<b>\$1,016,312.64</b>	<b>\$49,605.42</b>	<b>5.13%</b>
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI			Out of State Travel	Out of State Licensee Visits and Conferences increase for extra FTEs	\$5,500.00	\$5,500.00	\$0.00	0.00%
	B02	In-State Travel			In-State Travel	Licensee visits, in-state meetings and conferences Mileage Reimbursements	\$3,000.00	\$3,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$8,500.00</b>	<b>\$8,500.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe Rate of 35.60%	\$344,147.77	\$402,459.81	\$58,312.04	16.94%
					Taxes	Tax rate of 2.21%	\$21,364.23	\$22,460.51	\$1,096.28	5.13%
		<b>Obj Class Totals:</b>					<b>\$365,512.00</b>	<b>\$424,920.32</b>	<b>\$59,408.32</b>	<b>16.25%</b>
	EE	ADMINISTRATIVE EXPENSES								
	E02	Printing Expenses & Supplies			Printing & Administrative Supplies	SW Reports and Ad Hoc Reports Additional \$500 for Reporting	\$2,000.00	\$2,500.00	\$500.00	25.00%
	E12	Subscriptions, Memberships & Licensing Fees			Subscriptions, Memberships & Licensing Fees	SBRA membership, trade journals other subscriptions	\$7,500.00	\$7,500.00	\$0.00	0.00%
	E30	Credit Card Purchases			Credit Card Purchases	Credit Card Purchases	\$6,000.00	\$6,000.00	\$0.00	0.00%
	E41	Out Of State Travel Expen on Behalf of State Employ			Travel Agent	Travel Agency Fees increase for additional FTEs	\$16,000.00	\$16,000.00	\$0.00	0.00%
	EE2	Conference, Training and Registration Fees			Conference, Training and Registration Fees	UNLV; G2E; NAGRA or SBRA meeting, GLI Roundtables Increase 2,000 for additional FTEs	\$16,000.00	\$16,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$47,500.00</b>	<b>\$48,000.00</b>	<b>\$500.00</b>	<b>1.05%</b>
	HH	CONSULTANT SVCS (TO DEPTS)								
	H09	Attorneys/Legal Services			Consultant	includes but not limited to new for sports wagering consultant services for 8 months, data analysis, policy and research	\$119,000.00	\$119,000.00	\$0.00	0.00%
	H19	Management Consultants			Outside Consultant	Eide Bailly SW Auditing for Operators and related services	\$152,336.00	\$152,336.00	\$0.00	0.00%
	H23	Program Coordinators			Consultant	Market review consultant costs	\$40,000.00	\$40,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$311,336.00</b>	<b>\$311,336.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	UU	IT Non-Payroll Expenses								
	U03	Software & Information Technology Licenses (IT)			software	Incident Tracker Increase for actual cost of @5,000 plus additional modifications	\$10,500.00	\$10,500.00	\$0.00	0.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
	5500	Sports Wagering								
	U05	Information Technology (IT) Temp Staff Augmentation Profs			IT Consultant	for full year IT Consultant - GLI	\$180,000.00	\$185,000.00	\$5,000.00	2.78%
					IT Consultant	K IT Consultant - GLI - ICS	\$50,000.00	\$50,000.00	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$240,500.00</b>	<b>\$245,500.00</b>	<b>\$5,000.00</b>	<b>2.08%</b>
	<b>Division/Bureau Totals:</b>						<b>\$1,940,055.22</b>	<b>\$2,054,568.96</b>	<b>\$114,513.74</b>	<b>5.90%</b>
	7000	Licensing Division								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	Regular Employee Salaries	\$400,315.33	\$416,930.00	\$16,614.67	4.15%
	<b>Obj Class Totals:</b>						<b>\$400,315.33</b>	<b>\$416,930.00</b>	<b>\$16,614.67</b>	<b>4.15%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe Rate of 35.60%	\$142,512.26	\$165,104.28	\$22,592.02	15.85%
					Taxes	Tax rate of 2.21%	\$8,846.97	\$9,214.15	\$367.18	4.15%
	<b>Obj Class Totals:</b>						<b>\$151,359.23</b>	<b>\$174,318.43</b>	<b>\$22,959.20</b>	<b>15.17%</b>
	UU	IT Non-Payroll Expenses								
	U03	Software & Information Technology Licenses (IT)			Software	Licensing System Software	\$158,445.00	\$158,445.00	\$0.00	0.00%
	U11	Information Technology (IT) Contract Services			IT Consultant	LMS implementations costs spread to FY27 Licensing System Implementation	\$167,000.00	\$225,000.00	\$58,000.00	34.73%
	<b>Obj Class Totals:</b>						<b>\$325,445.00</b>	<b>\$383,445.00</b>	<b>\$58,000.00</b>	<b>17.82%</b>
	<b>Division/Bureau Totals:</b>						<b>\$877,119.56</b>	<b>\$974,693.43</b>	<b>\$97,573.87</b>	<b>11.12%</b>
	All	All Divisions								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Regular Employee Compensation	Turnover Savings 9.0% of payroll	(\$381,113.75)	(\$505,573.64)	(\$124,459.89)	32.66%
					Turnover	Turnover Savings	(\$75,000.00)	\$0.00	\$75,000.00	-100.00%
	<b>Obj Class Totals:</b>						<b>(\$456,113.75)</b>	<b>(\$505,573.64)</b>	<b>(\$49,459.89)</b>	<b>10.84%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe and Payroll Taxes	Fringe and Payroll Taxes on Turnover Savings (45.81%)	(\$144,099.11)	(\$231,603.28)	(\$87,504.17)	60.72%
	<b>Obj Class Totals:</b>						<b>(\$144,099.11)</b>	<b>(\$231,603.28)</b>	<b>(\$87,504.17)</b>	<b>60.72%</b>
	<b>Division/Bureau Totals:</b>						<b>(\$600,212.86)</b>	<b>(\$737,176.92)</b>	<b>(\$136,964.06)</b>	<b>22.82%</b>
	<b>MGC Regulatory Costs</b>			<b>Totals:</b>			<b>\$12,320,964.49</b>	<b>\$12,550,534.19</b>	<b>\$229,569.70</b>	<b>1.86%</b>

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	Indirect									
		2000	MGC	Indirect						
			EE	ADMINISTRATIVE EXPENSES						
			E16	Indirect Cost Recoupment	Indirect	Commonwealth Required Indirect Cost Recoupment	\$1,001,721.91	\$912,654.65	(\$89,067.26)	-8.89%
			<b>Obj Class Totals:</b>				\$1,001,721.91	\$912,654.65	(\$89,067.26)	-8.89%
			<b>Division/Bureau Totals:</b>				\$1,001,721.91	\$912,654.65	(\$89,067.26)	-8.89%
	Indirect			<b>Totals:</b>			\$1,001,721.91	\$912,654.65	(\$89,067.26)	-8.89%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10501384	Sports Wagering Control Fund										
				Research and Responsible Gaming/PHTF							
			1700	Problem Gambling							
				UU	IT Non-Payroll Expenses						
				U03	Software & Information Technology Licenses (IT)	software	100 VSE database licenses	\$12,100.00	\$0.00	(\$12,100.00)	-100.00%
				<b>Obj Class Totals:</b>			\$12,100.00	\$0.00	(\$12,100.00)	-100.00%	
				<b>Division/Bureau Totals:</b>			\$12,100.00	\$0.00	(\$12,100.00)	-100.00%	
				Research and Responsible Gaming/PHTF	<b>Totals:</b>		\$12,100.00	\$0.00	(\$12,100.00)	-100.00%	

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
		Office of Attorney General and AGO MSP								
		9000	Office of the Attorney General							
			OO							
			099		AGO	ISA with AGO to raise awareness and discourage underage betting	\$75,000.00	\$75,000.00	\$0.00	0.00%
					Attorney General	SW ISA for AGO for litigation costs	\$0.00	\$500,000.00	\$500,000.00	#Div/0!
					Attorney General	SW ISA with AGO for Enforcement Activities	\$500,000.00	\$500,000.00	\$0.00	0.00%
					<b>Obj Class Totals:</b>		<b>\$575,000.00</b>	<b>\$1,075,000.00</b>	<b>\$500,000.00</b>	<b>86.96%</b>
					<b>Division/Bureau Totals:</b>		<b>\$575,000.00</b>	<b>\$1,075,000.00</b>	<b>\$500,000.00</b>	<b>86.96%</b>
		Office of Attorney General and AGO MSP			<b>Totals:</b>		<b>\$575,000.00</b>	<b>\$1,075,000.00</b>	<b>\$500,000.00</b>	<b>86.96%</b>

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
<b>Appropriation Totals</b>							\$13,909,786.40	\$14,538,188.84	\$628,402.44	4.52%
40001101										
		MGC Regulatory Costs								
			1100	Human Resources						
				AA	REGULAR EMPLOYEE COMPENSATION					
				A01	Salaries: Inclusive	Raises	3% COLA/Incentives/Equity Agency Wide	\$11,426.81	\$0.00	(\$11,426.81) -100.00%
				<b>Obj Class Totals:</b>			\$11,426.81	\$0.00	(\$11,426.81) -100.00%	
				<b>Division/Bureau Totals:</b>			\$11,426.81	\$0.00	(\$11,426.81) -100.00%	
		MGC Regulatory Costs		<b>Totals:</b>			\$11,426.81	\$0.00	(\$11,426.81) -100.00%	

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
				Research and Responsible Gaming/PHTF						
			1700	Problem Gambling						
		AA		REGULAR EMPLOYEE COMPENSATION						
		A01		Salaries: Inclusive	Employee Compensation	additional FTE for FY26 Employee Salaries	\$540,893.83	\$581,176.28	\$40,282.45	7.45%
					Raises	3% COLA/Incentives/Equity Agency Wide	\$0.00	\$15,560.29	\$15,560.29	#Div/0!
				<b>Obj Class Totals:</b>			<b>\$540,893.83</b>	<b>\$596,736.57</b>	<b>\$55,842.74</b>	<b>10.32%</b>
		BB		REGULAR EMPLOYEE RELATED EXPEN						
		B01		Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of State Travel	\$4,500.00	\$4,500.00	\$0.00	0.00%
		B02		In-State Travel	Travel	In-State-Travel Reimbursements	\$6,000.00	\$6,000.00	\$0.00	0.00%
				<b>Obj Class Totals:</b>			<b>\$10,500.00</b>	<b>\$10,500.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		DD		PENSION & INSURANCE RELATED EX						
		D09		Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%	\$192,558.24	\$230,145.81	\$37,587.57	19.52%
					Taxes	Tax rate of 2.21%	\$11,953.76	\$12,781.00	\$827.24	6.92%
				<b>Obj Class Totals:</b>			<b>\$204,512.00</b>	<b>\$242,926.81</b>	<b>\$38,414.81</b>	<b>18.78%</b>
		EE		ADMINISTRATIVE EXPENSES						
		E02		Printing Expenses & Supplies	Printing Expenses and Supplies	Printed Materials for Game Sense	\$6,000.00	\$15,000.00	\$9,000.00	150.00%
		E12		Subscriptions, Memberships & Licensing Fees	Memberships	Memberships - NAADGS, NCPG	\$6,000.00	\$6,000.00	\$0.00	0.00%
		E16		Indirect Cost Recoupment	Indirect Charges	Indirect to EHHS	\$427,946.38	\$530,867.63	\$102,921.25	24.05%
		E30		Credit Card Purchases	Credit Card	Purchases for the Pcard - conference registrations as well as RGC conference	\$0.00	\$7,000.00	\$7,000.00	#Div/0!
		EE2		Conference, Training and Registration Fees	Conferences	Conference, Training & Registration Fees	\$10,000.00	\$14,000.00	\$4,000.00	40.00%
					Travel	increased travel need for Game Sense	\$8,000.00	\$12,000.00	\$4,000.00	50.00%
				<b>Obj Class Totals:</b>			<b>\$457,946.38</b>	<b>\$584,867.63</b>	<b>\$126,921.25</b>	<b>27.72%</b>
		FF		FACILITY OPERATIONAL EXPENSES						
		F16		Library & Teaching Supplies & Materials	Books	Library/reference books increase as needed for research	\$1,000.00	\$1,000.00	\$0.00	0.00%
				<b>Obj Class Totals:</b>			<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		HH		CONSULTANT SVCS (TO DEPTS)						
		H09		Attorneys/Legal Services	Public Safety Research	Public Safety and Human Trafficking Research	\$100,000.00	\$75,000.00	(\$25,000.00)	-25.00%
		H23		Program Coordinators	Branding	Continuation of set up costs for Creation of Player Health Brand Development	\$125,000.00	\$125,000.00	\$0.00	0.00%
					Branding	Marketing media buys etc.	\$150,000.00	\$150,000.00	\$0.00	0.00%
					Consultant	AI Consultant Study	\$0.00	\$125,000.00	\$125,000.00	#Div/0!
					Consultant	Continuation of UNLV study	\$0.00	\$10,000.00	\$10,000.00	#Div/0!
					Consultant	Section 97 Study	\$0.00	\$150,000.00	\$150,000.00	#Div/0!

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
			<b>Research and Responsible Gaming/PHTF</b>							
			<b>1700</b>	<b>Problem Gambling</b>						
			H23	Program Coordinators	Consultant	Social Research - Gambling and Suicide Study	\$0.00	\$150,000.00	\$150,000.00	#Div/0!
					Consultant	Young Adult Cohort Study	\$0.00	\$550,000.00	\$550,000.00	#Div/0!
					Player Health Services	PlayWell Program	\$3,126,570.00	\$3,200,000.00	\$73,430.00	2.35%
					PNAS Study	PNAS Study	\$25,000.00	\$0.00	(\$25,000.00)	-100.00%
					Program manager	RG Evaluation including GameSense	\$100,000.00	\$0.00	(\$100,000.00)	-100.00%
					Research Consultant	Research Review Committee	\$45,000.00	\$45,000.00	\$0.00	0.00%
					Translations	Knowledge Translation and Exchange	\$25,000.00	\$25,000.00	\$0.00	0.00%
					VSE Resource Liaison	Services now in new contract for PlayWell VSE Resource Liaison	\$62,000.00	\$0.00	(\$62,000.00)	-100.00%
					<b>Obj Class Totals:</b>		<b>\$3,758,570.00</b>	<b>\$4,605,000.00</b>	<b>\$846,430.00</b>	<b>22.52%</b>
			JJ	<i>OPERATIONAL SERVICES</i>						
			JJ2	Auxiliary Services	Translations	Document Translations Increase due to greater need for translation and diversity	\$15,000.00	\$15,000.00	\$0.00	0.00%
					<b>Obj Class Totals:</b>		<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
			PP	<i>STATE AID/POL SUB</i>						
			P01	Grants To Public Entities	Community Driven Research	and for ongoing projects Community Driven Research	\$365,000.00	\$600,000.00	\$235,000.00	64.38%
					Data Storage Grant	Data Storage Project/MODE moved to UMASS	\$227,000.00	\$178,000.00	(\$49,000.00)	-21.59%
					SEIGMA	Social & Economic Research - BU Follow-up General Population Study	\$900,000.00	\$885,000.00	(\$15,000.00)	-1.67%
			PP1	Grants To Non-Public Entities	PMW	Play My Way Incentives	\$30,000.00	\$10,000.00	(\$20,000.00)	-66.67%
					<b>Obj Class Totals:</b>		<b>\$1,522,000.00</b>	<b>\$1,673,000.00</b>	<b>\$151,000.00</b>	<b>9.92%</b>
			UU	<i>IT Non-Payroll Expenses</i>						
			U07	Information Technology (IT) Equipment	Software	Increase for 70K for VSE	\$100,000.00	\$170,000.00	\$70,000.00	70.00%
					<b>Obj Class Totals:</b>		<b>\$100,000.00</b>	<b>\$170,000.00</b>	<b>\$70,000.00</b>	<b>70.00%</b>
					<b>Division/Bureau Totals:</b>		<b>\$6,610,422.22</b>	<b>\$7,899,031.01</b>	<b>\$1,288,608.79</b>	<b>19.49%</b>
				<b>Research and Responsible Gaming/PHTF</b>	<b>Totals:</b>		<b>\$6,610,422.22</b>	<b>\$7,899,031.01</b>	<b>\$1,288,608.79</b>	<b>19.49%</b>

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
<b>Appropriation Totals</b>							\$6,621,849.03	\$7,899,031.01	\$1,277,181.98	19.29%

# Next Year Budget By Object Class for Commission

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	1000	Employee Compensation	Employee Salaries	\$585,819.68	\$612,952.53	\$27,132.85	4.63%
				1100	Employee Compensation	additional HR Post Retiree Employee Salaries	\$319,491.93	\$390,805.70	\$71,313.77	22.32%
				1100	Intern Program	Intern Program that Could Provide Up to 2 regular and 1 graduate intern	\$87,500.00	\$87,500.00	\$0.00	0.00%
				1100	Pay Study	Implementation of Pay Study	\$0.00	\$114,580.06	\$114,580.06	#Div/0!
				1100	Raises	3% COLA/Incentives/Equity Agency Wide	\$255,520.83	\$274,992.14	\$19,471.31	7.62%
				1200	Employee Compensation	Employee Salaries	\$655,482.15	\$837,337.55	\$181,855.40	27.74%
				1300	Employee Compensation	Employee Salaries	\$447,828.74	\$308,183.78	(\$139,644.96)	-31.18%
				1400	Employee Compensation	Employee Salaries	\$1,333,469.54	\$1,162,769.69	(\$170,699.85)	-12.80%
				1500	Employee Compensation	Employee Compensation	\$747,149.91	\$769,211.51	\$22,061.60	2.95%
				1800	Employee Compensation	Regular Salaries	\$203,404.06	\$154,988.32	(\$48,415.74)	-23.80%
				1900	Employee Compensation	Regular Employees	\$38,933.64	\$0.00	(\$38,933.64)	-100.00%
				5000	Employee Compensation	Employee Salaries	\$4,099,093.51	\$4,506,549.86	\$407,456.35	9.94%
				7000	Employee Compensation	Regular Employee Salaries	\$567,399.91	\$600,936.25	\$33,536.34	5.91%
				All	Regular Employee Compensation	Turnover Savings 9.0% of payroll	(\$672,423.24)	(\$883,872.63)	(\$211,449.39)	31.45%
				All	Turnover	Turnover Savings	(\$139,654.76)	\$0.00	\$139,654.76	-100.00%
		A08	Overtime Pay	5000	Overtime	Overtime for Gaming Agents.	\$105,000.00	\$125,000.00	\$20,000.00	19.05%
			<b>Obj Class Totals:</b>				<b>\$8,634,015.90</b>	<b>\$9,061,934.76</b>	<b>\$427,918.86</b>	<b>4.96%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	1100	Travel	Other Out of State Travel-Inclusive Airfare, Hotel, Lodging Gaming Conference	\$500.00	\$500.00	\$0.00	0.00%
				1200	Travel	Out of State Travel and Training	\$6,250.00	\$6,250.00	\$0.00	0.00%
				1300	Travel	Conferences Out of State	\$4,500.00	\$4,500.00	\$0.00	0.00%
				1400	Travel	Out of State Travel G2E/Gartner	\$5,000.00	\$5,000.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	1500	Travel Reimbursements	Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits) --Out of Pocket Out of State Expenses	\$11,000.00	\$11,000.00	\$0.00	0.00%
				5000	Travel	Out of state travel reimbursements for gaming enforcement agents and non-state police staff	\$15,000.00	\$15,000.00	\$0.00	0.00%
				7000	Travel	Out-of State Travel Reimbursements	\$1,875.00	\$1,875.00	\$0.00	0.00%
		B02	In-State Travel	1000	Travel	In-State Travel	\$3,000.00	\$3,000.00	\$0.00	0.00%
				1100	Travel	In-state Travel AOC as well as site visits of licensees	\$5,985.00	\$5,985.00	\$0.00	0.00%
				1200	Travel	In State Travel	\$2,400.00	\$2,400.00	\$0.00	0.00%
				1300	Travel	In-State Mileage and Reimbursements	\$4,023.25	\$4,023.25	\$0.00	0.00%
				1400	Travel	In-state travel	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1800	Travel Reimbursement	In-State Travel Reimbursement	\$4,488.00	\$4,488.00	\$0.00	0.00%
				1900	In State Travel Reimbursement	In-State Travel Reimbursement and Out of State --Visits to Other Licensee Sites	\$2,992.50	\$2,992.50	\$0.00	0.00%
				5000	Travel	In-state-travel reimbursements for gaming enforcement agents and non-state police staff	\$7,980.00	\$7,980.00	\$0.00	0.00%
		B05	Conference, Training, Registration and Membership Dues and L	1200	Professional Licenses	Professional and Bar Licenses	\$6,000.00	\$6,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$85,993.75</b>	<b>\$85,993.75</b>	<b>\$0.00</b>	<b>0.00%</b>
		CC	SPECIAL EMPLOYEES							
		C01	Contracted Faculty	1000	Employee Compensation	Retiree Salary	\$0.00	\$47,157.95	\$47,157.95	#Div/0!
		C23	Management, Business Professionals & Admin Services	1100	Contract Employee	3% cost escalation Administrative Help	\$64,519.20	\$66,454.57	\$1,935.37	3.00%
				5000	Contract Employee	COLA 3% Contracted Civilian Investigators	\$133,900.00	\$116,800.72	(\$17,099.28)	-12.77%
			<b>Obj Class Totals:</b>				<b>\$198,419.20</b>	<b>\$230,413.24</b>	<b>\$31,994.04</b>	<b>16.12%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	1000	Fringe	Fringe Rate of 35.60%	\$208,551.81	\$242,729.20	\$34,177.39	16.39%
				1000	Taxes	Tax rate of 2.21%	\$12,946.61	\$14,244.52	\$1,297.91	10.03%
				1100	Fringe	Fringe Rate of 35.60%	\$113,739.13	\$157,173.66	\$43,434.53	38.19%
				1100	Taxes	Tax rate of 2.21%	\$5,580.07	\$9,636.28	\$4,056.21	72.69%
				1200	Fringe	Fringe Rate of 35.60%	\$233,351.65	\$329,696.26	\$96,344.61	41.29%
				1200	Taxes	Tax rate of 2.21%	\$14,486.16	\$20,244.98	\$5,758.82	39.75%
				1300	Fringe	Fringe Rate of 35.60%	\$159,427.03	\$120,464.94	(\$38,962.09)	-24.44%
				1300	Taxes	Tax rate of 2.21%	\$9,897.02	\$8,216.95	(\$1,680.07)	-16.98%
				1400	Fringe	Fringe Rate of 35.60%	\$474,715.16	\$456,770.06	(\$17,945.10)	-3.78%

Attachment C -- Next Year Budget by Object Class

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
			MGC Regulatory Costs							
		D09	Fringe Benefit Cost Recoupment	1400	Taxes	Tax rate of 2.21%	\$29,469.68	\$29,092.08	(\$377.60)	-1.28%
				1500	Fringe	Fringe Rate of 35.60%	\$265,985.37	\$304,607.76	\$38,622.39	14.52%
				1500	Taxes	Tax rate of 2.21%	\$16,512.01	\$16,999.57	\$487.56	2.95%
				1800	Fringe	Fringe Rate of 35.60%	\$72,411.85	\$61,375.37	(\$11,036.48)	-15.24%
				1800	Taxes	Tax rate of 2.21%	\$3,325.48	\$3,425.24	\$99.76	3.00%
				1900	Fringe	Fringe Rate of 35.60%	\$13,860.38	\$0.00	(\$13,860.38)	-100.00%
				1900	Taxes	Tax rate of 2.21%	\$860.43	\$0.00	(\$860.43)	-100.00%
				5000	Fringe	Fringe Rate of 35.60%	\$1,459,277.29	\$1,789,593.74	\$330,316.45	22.64%
				5000	Taxes	Tax rate of 2.21%	\$90,589.97	\$0.00	(\$90,589.97)	-100.00%
				5000	Taxes	Taxes on CC Employees 2.45%	\$2,506.11	\$99,594.75	\$97,088.64	3874.08%
				7000	Fringe	Fringe Rate of 35.60%	\$201,994.37	\$237,970.76	\$35,976.39	17.81%
				7000	Taxes	Tax rate of 2.21%	\$12,539.54	\$13,280.69	\$741.15	5.91%
				All	Fringe and Payroll Taxes	Fringe and Payroll Taxes on Turnover	(\$49,070.28)	\$0.00	\$49,070.28	-100.00%
				All	Fringe and Payroll Taxes	Fringe and Payroll Taxes on Turnover Savings (45.81%)	(\$254,243.22)	(\$404,902.07)	(\$150,658.85)	59.26%
		D15	Workers' Compensation Chargebacks	1100	Worker's Comp Chargeback	Worker's Comp Chargeback	\$10,000.00	\$10,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$3,108,713.62</b>	<b>\$3,520,214.74</b>	<b>\$411,501.12</b>	<b>13.24%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies	1000	Supplies	Adoni Spring Water/Milhench	\$4,000.00	\$4,000.00	\$0.00	0.00%
				1000	Supplies	Cam Office Supplies	\$12,000.00	\$12,000.00	\$0.00	0.00%
				1000	Supplies	W.B. Mason/Veteran's Business Supply	\$40,000.00	\$40,000.00	\$0.00	0.00%
				1200	Supplies	Office Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1400	Supplies	Office and Administrative Supplies	\$1,800.00	\$1,800.00	\$0.00	0.00%
				5000	Supplies	Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%
		E02	Printing Expenses & Supplies	1000	Printing	Millenium/RazzMTazz/MG Products	\$2,500.00	\$2,500.00	\$0.00	0.00%
				1100	Printing	Printing of Reports and Best Practices	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1500	Office Supplies	Lane Printing, etc.	\$200.00	\$200.00	\$0.00	0.00%
				1800	Printing	Printing	\$6,100.00	\$6,100.00	\$0.00	0.00%
				7000	Supplies	Supplies	\$7,500.00	\$7,500.00	\$0.00	0.00%
		E05	Postage Chargeback	1000	Postage	ITD PAD Chargeback for postal Services	\$2,743.92	\$2,743.92	\$0.00	0.00%
		E06	Postage	1000	Postage	Postage for Ashburton Mail Room	\$2,400.00	\$2,400.00	\$0.00	0.00%
				1000	Postage	Postage for Pitney Bowes, Fed Ex, UPS	\$3,000.00	\$3,000.00	\$0.00	0.00%
				7000	Postage	postage charges FedEx, UPS, USPS	\$3,500.00	\$3,500.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees	1100	Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events GNEMSCD, UMASS, Circa	\$15,000.00	\$15,000.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		E12	Subscriptions, Memberships & Licensing Fees	1100	Subscriptions	Subscriptions, Memberships & Licensing Fees SHRM, NEHRA, The Partnership	\$20,000.00	\$20,000.00	\$0.00	0.00%
				1200	Subscription	Legal Subscription - Law360	\$3,700.00	\$4,200.00	\$500.00	13.51%
				1200	Subscriptions	Subscriptions and Memberships Westlaw ABA for Thomson Reuters	\$19,000.00	\$28,000.00	\$9,000.00	47.37%
				1200	Subscriptions	nstatrac Subscription	\$4,650.00	\$4,650.00	\$0.00	0.00%
				1300	Memberships	NAGRA membership	\$800.00	\$800.00	\$0.00	0.00%
				1400	Subscriptions	Vixio Gaming Compliance increase for more FTEs and subscription	\$33,890.00	\$33,890.00	\$0.00	0.00%
				1500	Subscriptions	Trade Journals	\$5,950.00	\$5,950.00	\$0.00	0.00%
				1800	Subscriptions	Subscriptions, Licensing, Memberships	\$32,150.00	\$25,000.00	(\$7,150.00)	-22.24%
				5000	Subscriptions	West Clear Law,Hire Authority, Nat.Student Loan Increase of \$500/month for GOLD Subscription Service	\$101,000.00	\$101,000.00	\$0.00	0.00%
		E13	Advertising Expenses	1200	Reg Advertising	Advertising of Regs and Meetings	\$15,000.00	\$15,000.00	\$0.00	0.00%
		E15	Bottled Water	1000	Water	Quench \$203 a month	\$1,500.00	\$2,500.00	\$1,000.00	66.67%
		E18	State Single Audit Chargeback	1000	Chargeback	Chargeback Single State Audit	\$500.00	\$500.00	\$0.00	0.00%
		E19	Fees, Fines, Licenses, Permits & Chargebacks	1000	Fees, Fines, Licensed, Chargebakcs	EZ Pass/Occupancy/Commissions	\$1,700.00	\$1,700.00	\$0.00	0.00%
				1100	Licenses	Fees, Fines, Licenses, Permits & Chargebacks for HRCMS and HRD	\$9,000.00	\$9,000.00	\$0.00	0.00%
		E20	Motor Vehicle Chargeback	1000		Telemetrics, OVM Management, Leases Split with SW	\$11,200.00	\$11,200.00	\$0.00	0.00%
				5000	Motor Vehcile Lease	OVM Chargeback	\$6,110.00	\$6,110.00	\$0.00	0.00%
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	1000	Laz Parking/VPNE	Parking at 33 Arch St.	\$30,000.00	\$30,000.00	\$0.00	0.00%
				1100	Conference Incidentals	Conference Incidentals	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1100	Conferences	Workforce/Diversity Meetings--Digital also	\$7,000.00	\$7,000.00	\$0.00	0.00%
				1500	Meeting Space	Temporary Space @ 6mtgs - \$2K meeting space 6 mtgs and \$5k to stream for 4 of the meetings	\$32,000.00	\$16,000.00	(\$16,000.00)	-50.00%
				1500	Team Building	Team Building, Agency Conferences	\$8,000.00	\$8,000.00	\$0.00	0.00%
		E30	Credit Card Purchases	1000	Credit Card	Credit Card Incidental Purchases	\$2,000.00	\$2,000.00	\$0.00	0.00%
				1100	Credit Card Charges	FIA Card	\$6,000.00	\$6,000.00	\$0.00	0.00%
				1200	Credit Card	Credit Card Purchases	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1300	Credit Card	Credit Card Purchases	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1400	Credit Card	Credit Card Purchases; \$400 Domain GOV Renewal	\$1,000.00	\$1,000.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
			MGC Regulatory Costs							
		E30	Credit Card Purchases	1500	Credit Card	Allowable Credit Card Expenses	\$6,000.00	\$6,000.00	\$0.00	0.00%
				5000	Credit Card	Credit Card Purchases	\$15,000.00	\$15,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ	1000	Travel	Travel Agency Fees	\$2,500.00	\$2,500.00	\$0.00	0.00%
				1100	Travel	Travel Agent	\$3,000.00	\$3,000.00	\$0.00	0.00%
				1200	Conference, Training, Registion Fees	Conference, Training, Registion Fees	\$8,000.00	\$8,000.00	\$0.00	0.00%
				1200	Travel	Conference/Trainings Travel and Lodging for FTEs	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1400	Out of State Travel	Travel Agent - Travel Leaders Additional FTEs budgeting for Travel	\$20,000.00	\$20,000.00	\$0.00	0.00%
				1500	Travel Agency Fees	Travel	\$8,000.00	\$8,000.00	\$0.00	0.00%
				5000	Travel Agent	Travel Agent for Trainings and Investigations Decrease of \$20K for costs shared with Sports Wagering	\$80,000.00	\$80,000.00	\$0.00	0.00%
				7000	Travel Agent	Travel Leaders G2E for meetings with Vendors and Licensing of Primaries	\$7,000.00	\$7,000.00	\$0.00	0.00%
		E42	In-State Travel & Related Expen on Behalf of State Employees	1800	Travel Agent	Travel Services	\$2,500.00	\$2,500.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees	1000	Conference Registrations	Registration Fees	\$1,125.00	\$1,125.00	\$0.00	0.00%
				1100	Conference, Training Registration Fees	GNEMSDC, Umass, Diversity Conferences	\$5,500.00	\$5,500.00	\$0.00	0.00%
				1100	Training	Conference, Training and Registration Fees	\$500.00	\$500.00	\$0.00	0.00%
				1300	Travel and Conf	Conference, Training and Registration Fees	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1400	Conference	Conference, Training and Registrations Fees	\$4,973.00	\$4,973.00	\$0.00	0.00%
				1500	Registration Fees	Conference/Trainings	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1800	Conference Registration	Conference registrations	\$1,000.00	\$1,000.00	\$0.00	0.00%
				5000	Registrations	Training/Conference Registration Fees. Decreased \$5k for costs shared with Sports Wagering	\$25,000.00	\$25,000.00	\$0.00	0.00%
				7000	Conferences	Conference, Training & Registration.	\$4,000.00	\$4,000.00	\$0.00	0.00%
		EE9	Employee Recognition Chargeback	1100	Employee Morale	Employee Recognition Program	\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$696,991.92</b>	<b>\$684,341.92</b>	<b>(\$12,650.00)</b>	<b>-1.81%</b>
		FF	FACILITY OPERATIONAL EXPENSES							
		F09	Clothing & Footwear	5000	Programatic Supplies	Clothing and Footwear	\$20,000.00	\$20,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
			MGC Regulatory Costs							
		GG	ENERGY COSTS AND SPACE RENTAL							
		G01	Space Rental	1000	Office Lease	Increase for new lease In FY25 -was at ~\$50/sq ft. and increased to ~\$79/sq ft. -- 70% of annual lease to Gaming 30% to Sports Wagering	\$1,014,997.14	\$1,272,140.22	\$257,143.08	25.33%
				1400	Data Center	full year of Data Center Costs (Rack Space, maintenance for 2 Data Centers)	\$85,158.72	\$206,700.00	\$121,541.28	142.72%
				1500	75-101 Parking Garage	Parking 75-101--5 spaces. Two of the spaces are included in the lease. This item pays for 3 of the spaces.	\$13,642.20	\$13,642.20	\$0.00	0.00%
		G03	Electricity	1000	Electricity	101 Federal St. 12 months split with Sports Wagering	\$26,000.00	\$26,000.00	\$0.00	0.00%
		G05	Fuel For Vehicles	1000	Gas	Wex Bank/Gulf	\$3,000.00	\$3,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$1,142,798.06</b>	<b>\$1,521,482.42</b>	<b>\$378,684.36</b>	<b>33.14%</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services	1000	Insurance	split between sports wagering Comprehensive Insurance Policy	\$114,450.00	\$114,450.00	\$0.00	0.00%
				1100	Legal Consultants	Employment Laywers	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1100	Worker's Comp	Workers Comp Litigation Fees	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1200	Litigation Defense	A&K Outside Counsel Litigation Defense	\$360,000.00	\$300,000.00	(\$60,000.00)	-16.67%
				1200	Outside Counsel	General Practice, Regulations, Laws, etc.	\$75,000.00	\$127,500.00	\$52,500.00	70.00%
				1200	Outside Counsel	MBJ, Spark Ediscovery, Consultation for New Union Initiatives Labor Employment Law	\$50,000.00	\$50,000.00	\$0.00	0.00%
		H19	Management Consultants	1000	Outside Consultant	for annual audit costs of \$40K@CPA Firm for Annual Audits consistent with Generally Accepted Auditing Standards	\$70,000.00	\$110,000.00	\$40,000.00	57.14%
				1200	Hearing Officer	Hearing Officers	\$105,000.00	\$105,000.00	\$0.00	0.00%
				1300	Strategic Consultant	General Consultant needs for Commissioners or Executive Director	\$10,000.00	\$10,000.00	\$0.00	0.00%
		H23	Program Coordinators	1100	Consultants	HR Consultant, Outside RSM Audit and Training,	\$90,000.00	\$0.00	(\$90,000.00)	-100.00%
				1100	Strategic Consultant	Strategic Organizational Consult and Compensation	\$20,000.00	\$20,000.00	\$0.00	0.00%
				1500	Consultant	General Consulting	\$10,000.00	\$10,000.00	\$0.00	0.00%
		HH3	Media Design, Editorial and Communication	1800	Website Design	Marketing & Website Design	\$25,000.00	\$50,000.00	\$25,000.00	100.00%
			<b>Obj Class Totals:</b>				<b>\$939,450.00</b>	<b>\$906,950.00</b>	<b>(\$32,500.00)</b>	<b>-3.46%</b>
		JJ	OPERATIONAL SERVICES							
		J10	Auxiliary Financial Services	1000	Auxiliary Financial Services	Credit Card Fees/BillMatrix	\$200.00	\$200.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
			MGC Regulatory Costs							
		J25	Laboratory & Pharmaceutical Services	5000	Everett Police	Everett added an FTE plus a potential 2nd FTE which reduced the OT costs@ GEU 8-9 FTE's	\$1,839,482.00	\$1,997,404.59	\$157,922.59	8.59%
				5000	Finger Prints State Police	Chargeback for Finger Print Costs for Licenses \$50/set and ~4.5K prints	\$50,000.00	\$50,000.00	\$0.00	0.00%
				5000	Plainville Police Salaries	Plainville Local Police Increase for CBA for salaries	\$669,449.45	\$455,999.38	(\$213,450.07)	-31.88%
				5000	Springfield Police Salaries	SPDSpringfield Police GEU 7 FTEs Increase for CBA	\$1,256,196.67	\$1,308,213.15	\$52,016.48	4.14%
				5000	State Police	4% COLA plus Taxes Racing Troopers Shifted Costs to Gaming	\$427,045.84	\$431,191.91	\$4,146.07	0.97%
				5000	State Police	MSP MGC Salaries for MGC Investigations and Background Unit 4% increase plus taxes	\$1,421,492.36	\$1,452,936.26	\$31,443.90	2.21%
				5000	State Police	MSPMGC Staff Costs at MGM 16 FTEs 4% Increase plus taxes	\$2,041,912.20	\$2,186,980.54	\$145,068.34	7.10%
				5000	State Police	MSPMGC State Police Troopers Plainville 12 FTE Straight Time and Payroll Taxes 4% increase	\$1,522,084.68	\$1,575,680.85	\$53,596.17	3.52%
				5000	State Police	MSPMGC State Troopers Everett 15 FTE 4% increase plus taxes	\$1,979,258.97	\$1,826,107.16	(\$153,151.81)	-7.74%
				5000	State Police OT & Travel	OT and Travel for Troopers assigned to MGC GEU Increase 4% plus taxes	\$1,298,682.26	\$1,380,478.46	\$81,796.20	6.30%
		J28	Law Enforcement	5000	Lease Vehicles	Plainville Law Enforcement Vehicles	\$8,877.39	\$16,857.38	\$7,979.99	89.89%
		J46	Temporary Help Services	1100	Temp Help	Temp help/interns/diversity	\$75,000.00	\$75,000.00	\$0.00	0.00%
				1400	TEMPORARY HELP SERVICES	SevenStep or other Temp Help	\$30,000.00	\$30,000.00	\$0.00	0.00%
		J50	Instructors/Lecturers/Trainers	1300	Training	Upper Management Training	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1400	Training	Technical Training not available on LinkedIn	\$5,000.00	\$5,000.00	\$0.00	0.00%
		JJ1	Legal Support Services	1200	Operational Services	Offsite Storage - \$50 per month charge if boxes are pulled Increased GRM Usage Increased for more digitization of files	\$4,000.00	\$4,000.00	\$0.00	0.00%
		JJ2	Auxiliary Services	1000	Courier	USA Couriers	\$300.00	\$300.00	\$0.00	0.00%
				1000	Shredding	ProShred	\$1,615.00	\$1,615.00	\$0.00	0.00%
				1100	HR Investigations	HR Investigations	\$10,000.00	\$10,000.00	\$0.00	0.00%
				1100	Testing	Workcare Health Resouces	\$3,000.00	\$3,000.00	\$0.00	0.00%
				1800	Streaming	Streaming & Production of Public Meetings	\$23,000.00	\$10,000.00	(\$13,000.00)	-56.52%
			<b>Obj Class Totals:</b>				<b>\$12,671,596.82</b>	<b>\$12,825,964.68</b>	<b>\$154,367.86</b>	<b>1.22%</b>
		KK	EQUIPMENT PURCHASE							
		K05	Office Equipment	1800	Equipment Purchases	Photography/Streaming Equipment Net Zero Purchase	\$5,000.00	\$5,000.00	\$0.00	0.00%
		K07	Office Furnishings	1400	Office Equipment	Workplace Resources	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1500	Office Equipment	Office Furnishings	\$5,000.00	\$5,000.00	\$0.00	0.00%

Attachment C -- Next Year Budget by Object Class

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		K07	Office Furnishings	5000	Office Equipment	Patrol Rifles/Active Shooter Gear-- Replacement/Upgrade of Fingerprint Machines to be Windows Compliant	\$47,000.00	\$47,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$62,000.00</b>	<b>\$62,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		LL	<i>EQUIPMENT LEASE-MAINTAIN/REPAR</i>							
		L24	Motorized Vehicle Equipment Rental or Lease	1000	Rental Cars	Enterprise Car Rental	\$500.00	\$500.00	\$0.00	0.00%
				1400	MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE	Enterprise Rental rental for conferences travel	\$500.00	\$500.00	\$0.00	0.00%
		L25	Office Equipment Rental or Lease	1000	Printing	Pitney Bowes	\$607.90	\$607.90	\$0.00	0.00%
		L26	Printing/Photocopy & Micrographics Equip Rent/Lease	1000	Copier	Canon Financial Services Recurring Payments for 13th floor and IEB Per Click costs of \$2.5K Recurring Payments for 13th floor and IEB Per Click costs of \$2.5K	\$15,000.00	\$15,000.00	\$0.00	0.00%
				7000	Equipment Leases	Increased for Idemia Scanner Maintenance	\$25,000.00	\$25,000.00	\$0.00	0.00%
		L46	Print, Photocopying & Micrograph Equipment Maint/Repair	1000	Copier	Canon USA/Maintenance & Repair--Initial Contract Rate Ended	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1000	Xerox Leases	7 Machines average of over \$300 per month plus page prints for Xerox Leases Recurring Payments of \$11.1K for 3 machines Per Click costs of \$3.2K (avg of this year) Increase \$400	\$24,000.00	\$24,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$70,607.90</b>	<b>\$70,607.90</b>	<b>\$0.00</b>	<b>0.00%</b>
		NN	<i>INFRASTRUCTURE:</i>							
		N50	Non-Major Facility Infrastructure Maintenance and Repair	1000	Repairs	Office/Building Repairs	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1400	Facilities Maintenance	\$4,450 Annual Main & Support, Parts/HVAC monitoring; SullyMac \$1,500 Building Security	\$10,000.00	\$10,000.00	\$0.00	0.00%
				5000	Non-Major Facility Maintenance & Repair	Office Reconfiguration	\$15,000.00	\$15,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		PP	<i>STATE AID/POL SUB</i>							
		P01	Grants To Public Entities	1100	Grants	Worforce Development and Diversity Grants	\$90,000.00	\$90,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$90,000.00</b>	<b>\$90,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		UU	<i>IT Non-Payroll Expenses</i>							
		U01	Telecommunications Services Data	1400	TELECOMMUNICAT IONS SERVICES DATA	Surveillance, CMS Primary/Backup Circuits, Lab Line, Windstream Services (VPN, LAN, WAN redundancy) etc	\$227,750.00	\$227,750.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500001	Mass. Gaming Commission										
			MGC Regulatory Costs								
		U02	Telecommunications Services - Voice	1400	TELECOMMUNICAT IONS SERVICES - VOICE	OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	\$133,010.00	\$133,010.00	\$0.00	0.00%	
		U03	Software & Information Technology Licenses (IT)	1000	Software	Software - LinkSquares CLM	\$35,750.00	\$35,750.00	\$0.00	0.00%	
				1100	Software	Cornerstone HR Employee Performance Review Software	\$27,000.00	\$27,000.00	\$0.00	0.00%	
				1400	SOFTWARE & INFORMATION TECHNOLOGY LICENSES (IT)	Azure Sentinel, M365 G5 Compliance, M365 G5 Security Adobe, Sharepoint, O365, Azure, JIRA, MDM etc	\$331,387.30	\$331,387.30	\$0.00	0.00%	
				5000	Software	ITRACK- OmnigoIncrease \$1k for costs	\$14,000.00	\$14,000.00	\$0.00	0.00%	
				7000	Software	Licensing System Software	\$158,445.00	\$158,445.00	\$0.00	0.00%	
		U04	Information Technology Chargeback	1400	INFORMATION TECHNOLOGY CHARGEBACK	EOTSS LMS HRCMS MMARS	\$24,205.44	\$24,205.44	\$0.00	0.00%	
		U05	Information Technology (IT) Temp Staff Augmentation Profs	1000	IT Consultants	Web penetration Testing	\$8,000.00	\$8,000.00	\$0.00	0.00%	
				1400	CMS	CMS - IGT Intelligen (PPC, MGM, EBH) IGT	\$2,287,240.44	\$2,570,328.00	\$283,087.56	12.38%	
				1400	CMS	CMS Intelligen Extension Adjustment	\$188,725.04	\$0.00	(\$188,725.04)	-100.00%	
				1400	CONSULTING - \$50,000	IT Consulting Support (TBD)	\$50,000.00	\$50,000.00	\$0.00	0.00%	
				1400	IT Staff Augment	Contract Systems Admin eDiscovery Specialist	\$80,000.00	\$80,000.00	\$0.00	0.00%	
				1400	IT Staff Augment	Talent Burst It Staff Augment	\$39,750.00	\$39,750.00	\$0.00	0.00%	
		U06	Information Technology (IT) Cabling	1400	IT Cabling	Runs/Cabling	\$3,000.00	\$3,000.00	\$0.00	0.00%	
		U07	Information Technology (IT) Equipment	1400	IT Equipment	IT Equipment, emergency replacements (switches, routers, firewalls) etc	\$120,000.00	\$120,000.00	\$0.00	0.00%	
		U09	Information Technology (IT) Equip Rental Or Lease	1400	INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE	ACS Leases Refresh lease	\$120,000.00	\$120,000.00	\$0.00	0.00%	
		U10	Information Tech (IT) Equipment Maintenance & Repair	1000	Cable	Cable/Comcast	\$5,500.00	\$5,500.00	\$0.00	0.00%	
				1400	IT Maintenance and Repair	Annual M&S Equipment/Services	\$77,633.09	\$77,633.09	\$0.00	0.00%	
		U11	Information Technology (IT) Contract Services	1400	IT Contract Services	LMS, Gartner, Tallan Servicese increase of \$120K for Tier Point. Includes Xfact for Licensing Maintenance	\$515,217.00	\$515,217.00	\$0.00	0.00%	
				1800	Digital Compliance Services	Iterators and other related services	\$0.00	\$15,000.00	\$15,000.00	#Div/0!	
				7000	IT Consultant	LMS implementations costs spread to FY27 Licensing System Implementation	\$167,000.00	\$225,000.00	\$58,000.00	34.73%	
		<b>Obj Class Totals:</b>						<b>\$4,613,613.31</b>	<b>\$4,780,975.83</b>	<b>\$167,362.52</b>	<b>3.63%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
	MGC Regulatory Costs					<b>Totals:</b>	\$32,364,200.48	\$33,890,879.24	\$1,526,678.76	4.72%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Indirect									
		EE	ADMINISTRATIVE EXPENSES							
		E16	Indirect Cost Recoupment	2000	Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$2,782,091.25	\$2,820,825.06	\$38,733.81	1.39%
			<b>Obj Class Totals:</b>				<b>\$2,782,091.25</b>	<b>\$2,820,825.06</b>	<b>\$38,733.81</b>	<b>1.39%</b>
	Indirect		<b>Totals:</b>				<b>\$2,782,091.25</b>	<b>\$2,820,825.06</b>	<b>\$38,733.81</b>	<b>1.39%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Office of Attorney General and AGO MSP									
		JJ	OPERATIONAL SERVICES							
		J25	Laboratory & Pharmaceutical Services	9000	State Police	MSPAGO Straight Time Troopers 3% increase including Payroll Taxes	\$682,026.00	\$690,272.71	\$8,246.71	1.21%
				9000	State Police	4% CBA plus taxes MSPAGO State Police OT	\$403,030.11	\$428,414.56	\$25,384.45	6.30%
			<b>Obj Class Totals:</b>				<b>\$1,085,056.11</b>	<b>\$1,118,687.27</b>	<b>\$33,631.16</b>	<b>3.10%</b>
		OO								
		O99		9000	Attorney General	Funds FTEs assigned to the unit, various percentages of FTEs of support, and management positions, office space, travel, conferences, and investigative costs.	\$4,500,000.00	\$4,655,800.00	\$155,800.00	3.46%
			<b>Obj Class Totals:</b>				<b>\$4,500,000.00</b>	<b>\$4,655,800.00</b>	<b>\$155,800.00</b>	<b>3.46%</b>
	Office of Attorney General and AGO MSP		<b>Totals:</b>				<b>\$5,585,056.11</b>	<b>\$5,774,487.27</b>	<b>\$189,431.16</b>	<b>3.39%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Alcohol and Beverage Control Commission									
		00								
		001		9001	ISA with ABCC	ABCC	\$75,000.00	\$75,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$75,000.00</b>	<b>\$75,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	Alcohol and Beverage Control Commission	<b>Totals:</b>					<b>\$75,000.00</b>	<b>\$75,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
<b>Appropriation Totals</b>							<b>\$40,806,347.84</b>	<b>\$42,561,191.57</b>	<b>\$1,754,843.73</b>	<b>4.30%</b>
10500003	MGC Mass Racing Development and Oversight									
			MGC Regulatory Costs							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	1000	Employee Compensation	Admin Employees Salaries	\$91,396.73	\$94,566.61	\$3,169.88	3.47%
				1100	Employee Compensation	HR Employees Salaries	\$6,458.38	\$13,355.29	\$6,896.91	106.79%
				1100	Pay Study	Implementation of Pay Study	\$0.00	\$7,710.71	\$7,710.71	#Div/0!
				1100	Raises	3% COLA/Incentives/Equity Agency Wide	\$17,957.46	\$18,505.70	\$548.24	3.05%
				1200	Employee Compensation	Legal Employees Salaries	\$29,349.96	\$34,192.72	\$4,842.76	16.50%
				1300	Employee Compensation	Exec. Dir. Employees Salaries	\$20,052.04	\$13,799.27	(\$6,252.77)	-31.18%
				1400	Employee Compensation	IT Employees Salaries	\$51,027.64	\$45,230.82	(\$5,796.82)	-11.36%
				1500	Employee Compensation	Commissioners Employees Salaries	\$33,454.49	\$34,442.32	\$987.83	2.95%
				1800	Employee Compensation	Communications Employees Salaries	\$7,278.92	\$5,056.19	(\$2,222.73)	-30.54%
				3000	Employee Compensation	Regular Employee Salaries	\$372,541.67	\$383,717.93	\$11,176.26	3.00%
				5000	Employee Compensation	Admin Employees Salaries	\$19,097.24	\$27,366.69	\$8,269.45	43.30%
				7000	Employee Compensation	Regular Employee Salaries	\$1,799.09	\$1,954.19	\$155.10	8.62%
				All	Regular Employee Compensation	Turnover Savings 5% of payroll	(\$47,256.46)	(\$50,015.39)	(\$2,758.93)	5.84%
			<b>Obj Class Totals:</b>				<b>\$603,157.16</b>	<b>\$629,883.05</b>	<b>\$26,725.89</b>	<b>4.43%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	3000	Travel	Out of State Travel Reimbursement Reduced \$6k	\$4,000.00	\$4,000.00	\$0.00	0.00%
		B02	In-State Travel	3000	Travel	In State Travel Reimbursement Reduced 1K	\$2,000.00	\$2,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		CC	SPECIAL EMPLOYEES							
		C01	Contracted Faculty	1000	Employee Compensation	Retiree Salary	\$0.00	\$1,414.74	\$1,414.74	#Div/0!
		C04	Contracted Seasonal Employees	3000	Seasonals	Seasonal Employees	\$482,040.00	\$482,040.00	\$0.00	0.00%
		C23	Management, Business Professionals & Admin Services	1100	Contract Employee	Administrative Help	\$5,320.00	\$5,320.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$487,360.00</b>	<b>\$488,774.74</b>	<b>\$1,414.74</b>	<b>0.29%</b>
		DD	PENSION & INSURANCE RELATED EX							

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	D09		Fringe Benefit Cost Recoupment	1000	Fringe	Fringe Rate of 35.60%	\$32,537.24	\$37,448.37	\$4,911.13	15.09%
				1000	Taxes	Tax rate of 2.21%	\$2,019.87	\$2,089.92	\$70.05	3.47%
				1100	Fringe	Fringe Rate of 35.60%	\$3,367.18	\$5,240.09	\$1,872.91	55.62%
				1100	Taxes	Tax rate of 2.21%	\$142.73	\$339.90	\$197.17	138.14%
				1200	Fringe	Fringe Rate of 35.60%	\$10,448.59	\$13,455.72	\$3,007.13	28.78%
				1200	Taxes	Tax rate of 2.21%	\$648.63	\$833.56	\$184.93	28.51%
				1300	Fringe	Fringe Rate of 35.60%	\$7,138.53	\$5,393.95	(\$1,744.58)	-24.44%
				1300	Taxes	Tax rate of 2.21%	\$443.15	\$369.94	(\$73.21)	-16.52%
				1400	Fringe	Fringe Rate of 35.60%	\$18,165.84	\$17,798.61	(\$367.23)	-2.02%
				1400	Taxes	Tax rate of 2.21%	\$1,127.71	\$1,103.47	(\$24.24)	-2.15%
				1500	Fringe	Fringe Rate of 35.60%	\$11,909.80	\$13,639.16	\$1,729.36	14.52%
				1500	Taxes	Tax rate of 2.21%	\$739.34	\$761.18	\$21.84	2.95%
				1800	Fringe	Fringe Rate of 35.60%	\$2,582.30	\$2,002.25	(\$580.05)	-22.46%
				1800	Taxes	Tax rate of 2.21%	\$108.49	\$111.74	\$3.25	3.00%
				3000	Fringe	Fringe Rate of 35.60%	\$132,624.83	\$151,952.30	\$19,327.47	14.57%
				3000	Taxes	Tax rate of 2.21%	\$8,233.17	\$8,480.17	\$247.00	3.00%
				5000	Fringe	Fringe Rate of 35.60%	\$6,798.62	\$10,837.21	\$4,038.59	59.40%
				5000	Taxes	Tax rate of 2.21%	\$422.05	\$604.80	\$182.75	43.30%
				7000	Fringe	Fringe Rate of 35.60%	\$640.48	\$773.86	\$133.38	20.83%
				7000	Taxes	Tax rate of 2.21%	\$39.76	\$43.19	\$3.43	8.63%
			<b>Obj Class Totals:</b>				<b>\$240,138.31</b>	<b>\$273,279.39</b>	<b>\$33,141.08</b>	<b>13.80%</b>
	EE		ADMINISTRATIVE EXPENSES							
	E12		Subscriptions, Memberships & Licensing Fees	3000	Memberships	Assoc. of Racing Regulators	\$18,700.00	\$18,700.00	\$0.00	0.00%
	E15		Bottled Water	3000	Water	Belmont Springs/DS Waters of America	\$360.00	\$360.00	\$0.00	0.00%
	E41		Out Of State Travel Expen on Behalf of State Employ	3000	Travel Agent	Travel	\$5,000.00	\$5,000.00	\$0.00	0.00%
	EE2		Conference, Training and Registration Fees	3000	Conferences	Assoc. of Racing Comm./Louisiana Racing/Thoroughbred Racing	\$3,000.00	\$3,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$27,060.00</b>	<b>\$27,060.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	FF		FACILITY OPERATIONAL EXPENSES							
	F05		Laboratory Supplies	3000	Vet Supplies	Gloves, scrubs etc.	\$2,000.00	\$2,000.00	\$0.00	0.00%
	F09		Clothing & Footwear	3000	Uniforms	Racing Uniforms for Seasonal Employees Reduced \$15K	\$10,000.00	\$5,000.00	(\$5,000.00)	-50.00%
			<b>Obj Class Totals:</b>				<b>\$12,000.00</b>	<b>\$7,000.00</b>	<b>(\$5,000.00)</b>	<b>-41.67%</b>
	HH		CONSULTANT SVCS (TO DEPTS)							
	H19		Management Consultants	3000	Hearing Officer	Hearing Officer for Racing Appeals	\$10,000.00	\$10,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500003	MGC Mass Racing Development and Oversight										
	MGC Regulatory Costs										
		JJ	OPERATIONAL SERVICES								
		J10	Auxiliary Financial Services	3000	Credit Cards	Bank of America credit card terminal fees	\$1,000.00	\$1,000.00	\$0.00	0.00%	
		J25	Laboratory & Pharmaceutical Services	3000	Testing	Workcare Reduced \$500	\$1,500.00	\$1,500.00	\$0.00	0.00%	
		JJ2	Auxiliary Services	3000	Autopsies	Uconn Pathology	\$6,000.00	\$6,000.00	\$0.00	0.00%	
				3000	Testing Lab	Industrial Laboratories or alternate lab	\$382,500.00	\$382,500.00	\$0.00	0.00%	
			<b>Obj Class Totals:</b>					<b>\$391,000.00</b>	<b>\$391,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR								
		L46	Print, Photocopying & Micrograph Equipment Maint/Repair	3000	Maintenance Contract	K & A Industries--Badge Printer	\$915.00	\$915.00	\$0.00	0.00%	
			<b>Obj Class Totals:</b>					<b>\$915.00</b>	<b>\$915.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		MM	PURCHASED CLIENT/PROGRAM SVCS								
		M03	Purchased Human & Social Services For Clients/Non Medical	3000	Hardship Payments	Economic Hardship Payments--Statutorily Required	\$20,000.00	\$20,000.00	\$0.00	0.00%	
				3000	Legislative Mandate	Jockey's Guild--Statutory Requirement	\$65,000.00	\$65,000.00	\$0.00	0.00%	
		M04	Services Purch Support of Human/Social Services for Clients	3000	ISA	ISA with DPH Compulsive Gambling--Statutory Requirement	\$70,000.00	\$70,000.00	\$0.00	0.00%	
			<b>Obj Class Totals:</b>					<b>\$155,000.00</b>	<b>\$155,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		UU	IT Non-Payroll Expenses								
		U02	Telecommunications Services - Voice	3000	Phones	Verizon/AT&T removed phone lines	\$2,000.00	\$1,000.00	(\$1,000.00)	-50.00%	
		U05	Information Technology (IT) Temp Staff Augmentation Profs	3000	Database	Racing Licensing System	\$2,000.00	\$0.00	(\$2,000.00)	-100.00%	
			<b>Obj Class Totals:</b>					<b>\$4,000.00</b>	<b>\$1,000.00</b>	<b>(\$3,000.00)</b>	<b>-75.00%</b>
	MGC Regulatory Costs		<b>Totals:</b>					<b>\$1,936,630.47</b>	<b>\$1,989,912.18</b>	<b>\$53,281.71</b>	<b>2.75%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	Indirect									
		EE	ADMINISTRATIVE EXPENSES							
		E16	Indirect Cost Recoupment	2000	Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$150,137.40	\$153,357.72	\$3,220.32	2.14%
			<b>Obj Class Totals:</b>				<b>\$150,137.40</b>	<b>\$153,357.72</b>	<b>\$3,220.32</b>	<b>2.14%</b>
	Indirect		<b>Totals:</b>				<b>\$150,137.40</b>	<b>\$153,357.72</b>	<b>\$3,220.32</b>	<b>2.14%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
<b>Appropriation Totals</b>							<b>\$2,086,767.87</b>	<b>\$2,143,269.90</b>	<b>\$56,502.03</b>	<b>2.71%</b>
10500004	Community Mitigation									
	MGC Regulatory Costs									
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	1100	Pay Study	Implementation of Pay Study	\$0.00	\$5,182.42	\$5,182.42	#Div/0!	
			1100	Raises	3% COLA/Incentives/Equity Agency Wide	\$9,469.89	\$12,437.82	\$2,967.93	31.34%	
			1900	Employee Compensation	Regular Employee Salaries	\$315,662.86	\$313,370.58	(\$2,292.28)	-0.73%	
		<b>Obj Class Totals:</b>				<b>\$325,132.75</b>	<b>\$330,990.82</b>	<b>\$5,858.07</b>	<b>1.80%</b>	
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	1900	Travel	In-State Travel	\$5,000.00	\$5,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>				<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>	
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	1900	Fringe	Fringe Rate of 35.60%	\$112,375.98	\$121,665.39	\$9,289.41	8.27%	
			1900	Taxes	Tax rate of 2.21%	\$6,976.15	\$9,162.53	\$2,186.38	31.34%	
		<b>Obj Class Totals:</b>				<b>\$119,352.13</b>	<b>\$130,827.92</b>	<b>\$11,475.79</b>	<b>9.62%</b>	
	EE	ADMINISTRATIVE EXPENSES								
	E01	Office & Administrative Supplies	1900	Supplies	Supplies Binders	\$2,500.00	\$2,500.00	\$0.00	0.00%	
	E16	Indirect Cost Recoupment	1900	Indirect	Indirect Rate of 10%	\$31,566.27	\$11,647.69	(\$19,918.58)	-63.10%	
		<b>Obj Class Totals:</b>				<b>\$34,066.27</b>	<b>\$14,147.69</b>	<b>(\$19,918.58)</b>	<b>-58.47%</b>	
	UU	IT Non-Payroll Expenses								
	U07	Information Technology (IT) Equipment	1900	Database	Services Maintenance/Upgrades to Database	\$50,000.00	\$50,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>				<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>	
	<b>MGC Regulatory Costs</b>		<b>Totals:</b>			<b>\$533,551.15</b>	<b>\$530,966.43</b>	<b>(\$2,584.72)</b>	<b>-0.48%</b>	

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500004	Community Mitigation									
<b>Appropriation Totals</b>							<b>\$533,551.15</b>	<b>\$530,966.43</b>	<b>(\$2,584.72)</b>	<b>-0.48%</b>
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive		1000	Employee Compensation	Admin Employees Salaries	\$308,693.04	\$322,233.66	\$13,540.62	4.39%
				1100	Employee Compensation	HR Employees Salaries	\$172,838.65	\$228,516.26	\$55,677.61	32.21%
				1100	Intern Program	Intern Program that Could Provide Up to 2 regular and 1 graduate intern	\$37,500.00	\$37,500.00	\$0.00	0.00%
				1100	Pay Study	Implementation of Pay Study	\$0.00	\$64,414.39	\$64,414.39	#Div/0!
				1100	Raises	3% COLA/Incentives/Equity Agency Wide	\$144,823.22	\$154,594.55	\$9,771.33	6.75%
				1200	Employee Compensation	Legal Employees Salaries	\$293,499.46	\$419,949.77	\$126,450.31	43.08%
				1300	Employee Compensation	Exec. Dir. Employees Salaries	\$200,520.34	\$183,015.25	(\$17,505.09)	-8.73%
				1400	Employee Compensation	IT Employees Salaries	\$839,930.66	\$759,153.97	(\$80,776.69)	-9.62%
				1500	Employee Compensation	Commissioners Employees Salaries	\$334,544.73	\$344,423.07	\$9,878.34	2.95%
				1800	Employee Compensation	Communications Employees Salaries	\$113,630.70	\$151,878.61	\$38,247.91	33.66%
				5000	Employee Compensation	Admin Employees Salaries	\$1,437,036.47	\$1,518,562.68	\$81,526.21	5.67%
				5500	Employee Compensation	Regular Employee Salaries	\$966,707.22	\$1,016,312.64	\$49,605.42	5.13%
				7000	Employee Compensation	Regular Employee Salaries	\$400,315.33	\$416,930.00	\$16,614.67	4.15%
				All	Regular Employee Compensation	Turnover Savings 9.0% of payroll	(\$381,113.75)	(\$505,573.64)	(\$124,459.89)	32.66%
				All	Turnover	Turnover Savings	(\$75,000.00)	\$0.00	\$75,000.00	-100.00%
		<b>Obj Class Totals:</b>					<b>\$4,793,926.07</b>	<b>\$5,111,911.21</b>	<b>\$317,985.14</b>	<b>6.63%</b>
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		1200	Travel	Out of State Travel and Training	\$10,000.00	\$10,000.00	\$0.00	0.00%
				1500	Travel Reimbursements	Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits)	\$7,000.00	\$7,000.00	\$0.00	0.00%
				5000	Travel	Out of State Travel Costs for Sports Wagering	\$10,000.00	\$10,000.00	\$0.00	0.00%
				5500	Out of State Travel	Out of State Licensee Visits and Conferences increase for extra FTEs	\$5,500.00	\$5,500.00	\$0.00	0.00%
	B02	In-State Travel		1100	Travel	HR conferences In and Out of state Travel AOC as well as site visits of licensees	\$6,000.00	\$6,000.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
		B02	In-State Travel	1800	Travel Reimbursement	Travel Reimbursement	\$0.00	\$3,000.00	\$3,000.00	#Div/0!
				5500	In-State Travel	Licensee visits, in-state meetings and conferences Mileage Reimbursements	\$3,000.00	\$3,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$41,500.00</b>	<b>\$44,500.00</b>	<b>\$3,000.00</b>	<b>7.23%</b>
	CC	SPECIAL EMPLOYEES								
		C01	Contracted Faculty	1000	Employee Compensation	Retiree Salary	\$0.00	\$14,147.39	\$14,147.39	#Div/0!
		C23	Management, Business Professionals & Admin Services	1100	Contract Employee	3% cost escalation Administrative Help	\$48,389.40	\$49,841.08	\$1,451.68	3.00%
				5000	Contract Employee	3% COLA Civilian Investigators	\$133,900.00	\$58,400.36	(\$75,499.64)	-56.39%
		<b>Obj Class Totals:</b>					<b>\$182,289.40</b>	<b>\$122,388.83</b>	<b>(\$59,900.57)</b>	<b>-32.86%</b>
	DD	PENSION & INSURANCE RELATED EX								
		D09	Fringe Benefit Cost Recoupment	1000	Fringe	Fringe Rate of 35.60%	\$109,894.72	\$127,604.53	\$17,709.81	16.12%
				1000	Taxes	Tax rate of 2.21%	\$6,822.12	\$7,121.36	\$299.24	4.39%
				1100	Fringe	Fringe Rate of 35.60%	\$72,210.55	\$91,506.44	\$19,295.89	26.72%
				1100	Taxes	Tax rate of 2.21%	\$3,819.73	\$5,497.73	\$1,678.00	43.93%
				1200	Fringe	Fringe Rate of 35.60%	\$104,485.81	\$180,259.12	\$75,773.31	72.52%
				1200	Taxes	Tax rate of 2.21%	\$6,486.34	\$10,059.92	\$3,573.58	55.09%
				1300	Fringe	Fringe Rate of 35.60%	\$71,385.24	\$62,996.39	(\$8,388.85)	-11.75%
				1300	Taxes	Tax rate of 2.21%	\$4,431.50	\$4,694.38	\$262.88	5.93%
				1400	Fringe	Fringe Rate of 35.60%	\$299,015.31	\$298,996.60	(\$18.71)	-0.01%
				1400	Taxes	Tax rate of 2.21%	\$18,562.47	\$18,276.76	(\$285.71)	-1.54%
				1500	Fringe	Fringe Rate of 35.60%	\$119,097.92	\$136,391.53	\$17,293.61	14.52%
				1500	Taxes	Tax rate of 2.21%	\$7,393.44	\$7,611.75	\$218.31	2.95%
				1800	Fringe	Fringe Rate of 35.60%	\$40,452.53	\$59,669.92	\$19,217.39	47.51%
				1800	Taxes	Tax rate of 2.21%	\$1,987.47	\$3,792.99	\$1,805.52	90.85%
				5000	Fringe	Fringe Rate of 35.60%	\$511,584.98	\$601,350.82	\$89,765.84	17.55%
				5000	Taxes	Tax rate of 2.21%	\$31,758.51	\$1,290.65	(\$30,467.86)	-95.94%
				5000	Taxes	Tax rate of 2.21% on Civilian Investigators	\$2,506.11	\$33,560.24	\$31,054.13	1239.14%
				5500	Fringe	Fringe Rate of 35.60%	\$344,147.77	\$402,459.81	\$58,312.04	16.94%
				5500	Taxes	Tax rate of 2.21%	\$21,364.23	\$22,460.51	\$1,096.28	5.13%
				7000	Fringe	Fringe Rate of 35.60%	\$142,512.26	\$165,104.28	\$22,592.02	15.85%
				7000	Taxes	Tax rate of 2.21%	\$8,846.97	\$9,214.15	\$367.18	4.15%
				All	Fringe and Payroll Taxes	Fringe and Payroll Taxes on Turnover Savings (45.81%)	(\$144,099.11)	(\$231,603.28)	(\$87,504.17)	60.72%
		<b>Obj Class Totals:</b>					<b>\$1,784,666.87</b>	<b>\$2,018,316.60</b>	<b>\$233,649.73</b>	<b>13.09%</b>
	EE	ADMINISTRATIVE EXPENSES								

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
	E01	Office & Administrative Supplies	1000	Supplies	for admin expenses racing and other divisons W.B. Mason/Veteran's Business Supply	\$25,000.00	\$25,000.00	\$0.00	0.00%	
	E02	Printing Expenses & Supplies	5500	Printing & Administrative Supplies	SW Reports and Ad Hoc Reports Additional \$500 for Reporting	\$2,000.00	\$2,500.00	\$500.00	25.00%	
	E12	Subscriptions, Memberships & Licensing Fees	1800	Subscription	\$7150 from Gaming added \$2,850 Subscriptions	\$0.00	\$10,000.00	\$10,000.00	#Div/0!	
			5500	Subscriptions, Memberships & Licensing Fees	SBRA membership, trade journals other subscriptions	\$7,500.00	\$7,500.00	\$0.00	0.00%	
	E20	Motor Vehicle Chargeback	1000		Telemetrics, OVM Management, Leases Split with Gaming	\$4,800.00	\$4,800.00	\$0.00	0.00%	
	E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	1000	Laz Parking/VPNE	Parking at 33 Arch St.	\$24,000.00	\$24,000.00	\$0.00	0.00%	
			1100	Conference Incidentals	Conference Incidentals	\$5,000.00	\$5,000.00	\$0.00	0.00%	
	E30	Credit Card Purchases	1500	Credit Card	Allowable Credit Card Expenses	\$2,000.00	\$2,000.00	\$0.00	0.00%	
			5500	Credit Card Purchases	Credit Card Purchases	\$6,000.00	\$6,000.00	\$0.00	0.00%	
	E41	Out Of State Travel Expen on Behalf of State Employ	1100	Travel	Travel Agent	\$5,000.00	\$5,000.00	\$0.00	0.00%	
			1200	Conference, Training, Registion Fees	Conference, Training, Registion Fees	\$5,000.00	\$5,000.00	\$0.00	0.00%	
			1200	Travel	Conference/Trainings Travel and Lodging	\$5,000.00	\$5,000.00	\$0.00	0.00%	
			1500	Travel	Travel	\$7,000.00	\$7,000.00	\$0.00	0.00%	
			5000	Travel Agent	Travel for Sports Wagering	\$35,000.00	\$35,000.00	\$0.00	0.00%	
			5500	Travel Agent	Travel Agency Fees increase for additional FTEs	\$16,000.00	\$16,000.00	\$0.00	0.00%	
	EE2	Conference, Training and Registration Fees	1500	Registration Fees	Conference/Trainings	\$4,000.00	\$4,000.00	\$0.00	0.00%	
			5000	Conferences	Conferences for Sports Wagering	\$15,000.00	\$15,000.00	\$0.00	0.00%	
			5500	Conference, Training and Registration Fees	UNLV; G2E; NAGRA or SBRA meeting, GLI Roundtables Increase 2,000 for additional FTEs	\$16,000.00	\$16,000.00	\$0.00	0.00%	
	<b>Obj Class Totals:</b>						<b>\$184,300.00</b>	<b>\$194,800.00</b>	<b>\$10,500.00</b>	<b>5.70%</b>
	GG	<i>ENERGY COSTS AND SPACE RENTAL</i>								
	G01	Space Rental	1000	Office Lease	Increase for new lease In FY25 -was at ~\$50/sq ft. and increased to ~\$79/sq ft. -- 70% of annual lease to Gaming 30% to Sports Wagering	\$434,998.89	\$545,202.95	\$110,204.06	25.33%	
			1500	75-101 Parking Garage	Parking 75-101--5 spaces. Two of the spaces are included in the lease. This item pays for 3 of the spaces.	\$5,437.80	\$5,437.80	\$0.00	0.00%	

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
		G03	Electricity	1000	Electricity	split between accounts for 101 Federal St. 12 months	\$10,500.00	\$10,500.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$450,936.69</b>	<b>\$561,140.75</b>	<b>\$110,204.06</b>	<b>24.44%</b>
	HH	CONSULTANT SVCS (TO DEPTS)								
	H09	Attorneys/Legal Services		1000	Insurance	split from gaming insurance costs	\$49,050.00	\$49,050.00	\$0.00	0.00%
		1200	Outside Counsel	1200	Outside Counsel	Outside Counsel - A&K	\$240,000.00	\$240,000.00	\$0.00	0.00%
		1200	Outside Counsel	1200	Outside Counsel	Outside Counsel for MBJ, Spark Ediscovery	\$40,000.00	\$40,000.00	\$0.00	0.00%
		5500	Consultant	5500	Consultant	includes but not limited to new for sports wagering consultant services for 8 months, data analysis, policy and research	\$119,000.00	\$119,000.00	\$0.00	0.00%
	H19	Management Consultants		1000	Outside Consultant	work related to sportsbook CPA Firm for Annual Audits consistent with Generally Accepted Auditing Standards	\$50,000.00	\$50,000.00	\$0.00	0.00%
		5500	Outside Consultant	5500	Outside Consultant	Eide Bailly SW Auditing for Operators and related services	\$152,336.00	\$152,336.00	\$0.00	0.00%
	H23	Program Coordinators		5500	Consultant	Market review consultant costs	\$40,000.00	\$40,000.00	\$0.00	0.00%
	HH1	Financial Services		5000	Consultants	Consultants -RSM--Vendor License Reviews for Sports Wagering	\$1,725,000.00	\$1,175,000.00	(\$550,000.00)	-31.88%
	HH3	Media Design, Editorial and Communication		1800	Consultant Services	New Website Build	\$0.00	\$30,000.00	\$30,000.00	#Div/0!
		<b>Obj Class Totals:</b>					<b>\$2,415,386.00</b>	<b>\$1,895,386.00</b>	<b>(\$520,000.00)</b>	<b>-21.53%</b>
	JJ	OPERATIONAL SERVICES								
	J25	Laboratory & Pharmaceutical Services		5000	State Police	4 FTE related to Sports Wagering	\$447,694.00	\$480,096.62	\$32,402.62	7.24%
		5000	State Police OT & Travel	5000	State Police OT & Travel	OT and Travel for Troopers related to background investigations assigned to MGC GEU Increase 4% plus taxes	\$925,000.00	\$983,260.20	\$58,260.20	6.30%
		<b>Obj Class Totals:</b>					<b>\$1,372,694.00</b>	<b>\$1,463,356.82</b>	<b>\$90,662.82</b>	<b>6.60%</b>
	UU	IT Non-Payroll Expenses								
	U02	Telecommunications Services - Voice		1400	TELECOMMUNICAT IONS SERVICES - VOICE	OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	\$32,122.38	\$32,122.38	\$0.00	0.00%
	U03	Software & Information Technology Licenses (IT)		1000	Software	Software - LinkSquares CLM	\$14,250.00	\$14,250.00	\$0.00	0.00%
		1100	Software	1100	Software	Additional Cornerstone Module LMS Software - HR, Cornerstone LMS	\$27,000.00	\$27,000.00	\$0.00	0.00%
		1200	Software	1200	Software	Everlaw Subscription and Other Legal Software	\$55,000.00	\$55,000.00	\$0.00	0.00%
		1400	SOFTWARE & INFORMATION TECHNOLOGY LICENSES (IT)	1400	SOFTWARE & INFORMATION TECHNOLOGY LICENSES (IT)	Azure Sentinel, M365 G5 Compliance, M365 G5 Security Adobe, Sharepoint, O365, Azure, JIRA, MDM etc	\$154,464.88	\$154,464.88	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10501384	Sports Wagering Control Fund										
	MGC Regulatory Costs										
		U03	Software & Information Technology Licenses (IT)	5500	software	Incident Tracker Increase for actual cost of @5,000 plus additional modifications	\$10,500.00	\$10,500.00	\$0.00	0.00%	
				7000	Software	Licensing System Software	\$158,445.00	\$158,445.00	\$0.00	0.00%	
		U05	Information Technology (IT) Temp Staff Augmentation Profs	5500	IT Consultant	for full year IT Consultant - GLI	\$180,000.00	\$185,000.00	\$5,000.00	2.78%	
				5500	IT Consultant	K IT Consultant - GLI - ICS	\$50,000.00	\$50,000.00	\$0.00	0.00%	
		U06	Information Technology (IT) Cabling	1400	IT Cabling	Raynham Build out	\$54,531.48	\$0.00	(\$54,531.48)	-100.00%	
		U07	Information Technology (IT) Equipment	1400	IT Equipment	IT Equipment, emergency replacements (switches, routers, firewalls) etc	\$41,325.00	\$41,325.00	\$0.00	0.00%	
				1400	IT Equipment	Servers and Storage	\$0.00	\$25,000.00	\$25,000.00	#Div/0!	
		U09	Information Technology (IT) Equip Rental Or Lease	1400	INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE	ACS Leases (Refresh)	\$35,823.08	\$35,823.08	\$0.00	0.00%	
		U10	Information Tech (IT) Equipment Maintenance & Repair	1400	IT Maintenance and Repair	Annual M&S Equipment/Services	\$37,563.79	\$37,563.79	\$0.00	0.00%	
		U11	Information Technology (IT) Contract Services	1400	IT Contract Services	LMS, Gartner, Tallan Services	\$77,239.85	\$77,239.85	\$0.00	0.00%	
				1800	Digital Compliance	Iterators and other needs	\$0.00	\$10,000.00	\$10,000.00	#Div/0!	
				7000	IT Consultant	LMS implementations costs spread to FY27 Licensing System Implementation	\$167,000.00	\$225,000.00	\$58,000.00	34.73%	
		<b>Obj Class Totals:</b>						<b>\$1,095,265.46</b>	<b>\$1,138,733.98</b>	<b>\$43,468.52</b>	<b>3.97%</b>
	<b>MGC Regulatory Costs</b>	<b>Totals:</b>						<b>\$12,320,964.49</b>	<b>\$12,550,534.19</b>	<b>\$229,569.70</b>	<b>1.86%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	Indirect									
		EE	ADMINISTRATIVE EXPENSES							
		E16	Indirect Cost Recoupment	2000	Indirect	Commonwealth Required Indirect Cost Recoupment	\$1,001,721.91	\$912,654.65	(\$89,067.26)	-8.89%
			<b>Obj Class Totals:</b>				<b>\$1,001,721.91</b>	<b>\$912,654.65</b>	<b>(\$89,067.26)</b>	<b>-8.89%</b>
	Indirect		<b>Totals:</b>				<b>\$1,001,721.91</b>	<b>\$912,654.65</b>	<b>(\$89,067.26)</b>	<b>-8.89%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	Research and Responsible Gaming/PHTF									
		UU	IT Non-Payroll Expenses							
		U03	Software & Information Technology Licenses (IT)	1700	software	100 VSE database licenses	\$12,100.00	\$0.00	(\$12,100.00)	-100.00%
		<b>Obj Class Totals:</b>					<b>\$12,100.00</b>	<b>\$0.00</b>	<b>(\$12,100.00)</b>	<b>-100.00%</b>
	Research and Responsible Gaming/PHTF	<b>Totals:</b>					<b>\$12,100.00</b>	<b>\$0.00</b>	<b>(\$12,100.00)</b>	<b>-100.00%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	Office of Attorney General and AGO MSP									
		00								
		099		9000	AGO	ISA with AGO to raise awareness and discourage underage betting	\$75,000.00	\$75,000.00	\$0.00	0.00%
				9000	Attorney General	SW ISA for AGO for litigation costs	\$0.00	\$500,000.00	\$500,000.00	#Div/0!
				9000	Attorney General	SW ISA with AGO for Enforcement Activities	\$500,000.00	\$500,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$575,000.00</b>	<b>\$1,075,000.00</b>	<b>\$500,000.00</b>	<b>86.96%</b>
	Office of Attorney General and AGO MSP		<b>Totals:</b>				<b>\$575,000.00</b>	<b>\$1,075,000.00</b>	<b>\$500,000.00</b>	<b>86.96%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
<b>Appropriation Totals</b>							\$13,909,786.40	\$14,538,188.84	\$628,402.44	4.52%
40001101	MGC Regulatory Costs									
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive		1100	Raises	3% COLA/Incentives/Equity Agency Wide	\$11,426.81	\$0.00	(\$11,426.81)	-100.00%
	<b>Obj Class Totals:</b>						\$11,426.81	\$0.00	(\$11,426.81)	-100.00%
MGC Regulatory Costs		<b>Totals:</b>					\$11,426.81	\$0.00	(\$11,426.81)	-100.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
Research and Responsible Gaming/PHTF										
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	1700	Employee Compensation	additional FTE for FY26 Employee Salaries	\$540,893.83	\$581,176.28	\$40,282.45	7.45%
				1700	Raises	3% COLA/Incentives/Equity Agency Wide	\$0.00	\$15,560.29	\$15,560.29	#Div/0!
		<b>Obj Class Totals:</b>					<b>\$540,893.83</b>	<b>\$596,736.57</b>	<b>\$55,842.74</b>	<b>10.32%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	1700	Travel	Out of State Travel	\$4,500.00	\$4,500.00	\$0.00	0.00%
		B02	In-State Travel	1700	Travel	In-State-Travel Reimbursements	\$6,000.00	\$6,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$10,500.00</b>	<b>\$10,500.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	1700	Fringe	Fringe Rate of 35.60%	\$192,558.24	\$230,145.81	\$37,587.57	19.52%
				1700	Taxes	Tax rate of 2.21%	\$11,953.76	\$12,781.00	\$827.24	6.92%
		<b>Obj Class Totals:</b>					<b>\$204,512.00</b>	<b>\$242,926.81</b>	<b>\$38,414.81</b>	<b>18.78%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies	1700	Printing Expenses and Supplies	Printed Materials for Game Sense	\$6,000.00	\$15,000.00	\$9,000.00	150.00%
		E12	Subscriptions, Memberships & Licensing Fees	1700	Memberships	Memberships - NAADGS, NCPG	\$6,000.00	\$6,000.00	\$0.00	0.00%
		E16	Indirect Cost Recoupment	1700	Indirect Charges	Indirect to EHHS	\$427,946.38	\$530,867.63	\$102,921.25	24.05%
		E30	Credit Card Purchases	1700	Credit Card	Purchases for the Pcard - conference registrations as well as RGC conference	\$0.00	\$7,000.00	\$7,000.00	#Div/0!
		EE2	Conference, Training and Registration Fees	1700	Conferences	Conference, Training & Registration Fees	\$10,000.00	\$14,000.00	\$4,000.00	40.00%
				1700	Travel	increased travel need for Game Sense	\$8,000.00	\$12,000.00	\$4,000.00	50.00%
		<b>Obj Class Totals:</b>					<b>\$457,946.38</b>	<b>\$584,867.63</b>	<b>\$126,921.25</b>	<b>27.72%</b>
		FF	FACILITY OPERATIONAL EXPENSES							
		F16	Library & Teaching Supplies & Materials	1700	Books	Library/reference books Increase as needed for research	\$1,000.00	\$1,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services	1700	Public Safety Research	Public Safety and Human Trafficking Research	\$100,000.00	\$75,000.00	(\$25,000.00)	-25.00%
		H23	Program Coordinators	1700	Branding	Continuation of set up costs for Creation of Player Health Brand Development	\$125,000.00	\$125,000.00	\$0.00	0.00%
				1700	Branding	Marketing media buys etc.	\$150,000.00	\$150,000.00	\$0.00	0.00%
				1700	Consultant	AI Consultant Study	\$0.00	\$125,000.00	\$125,000.00	#Div/0!
				1700	Consultant	Continuation of UNLV study	\$0.00	\$10,000.00	\$10,000.00	#Div/0!
				1700	Consultant	Section 97 Study	\$0.00	\$150,000.00	\$150,000.00	#Div/0!
				1700	Consultant	Social Research - Gambling and Suicide Study	\$0.00	\$150,000.00	\$150,000.00	#Div/0!

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
Research and Responsible Gaming/PHTF										
		H23	Program Coordinators	1700	Consultant	Young Adult Cohort Study	\$0.00	\$550,000.00	\$550,000.00	#Div/0!
				1700	Player Health Services	PlayWell Program	\$3,126,570.00	\$3,200,000.00	\$73,430.00	2.35%
				1700	PNAS Study	PNAS Study	\$25,000.00	\$0.00	(\$25,000.00)	-100.00%
				1700	Program manager	RG Evaluation including GameSense	\$100,000.00	\$0.00	(\$100,000.00)	-100.00%
				1700	Research Consultant	Research Review Committee	\$45,000.00	\$45,000.00	\$0.00	0.00%
				1700	Translations	Knowledge Translation and Exchange	\$25,000.00	\$25,000.00	\$0.00	0.00%
				1700	VSE Resource Liaison	Services now in new contract for PlayWell VSE Resource Liaison	\$62,000.00	\$0.00	(\$62,000.00)	-100.00%
		<b>Obj Class Totals:</b>					<b>\$3,758,570.00</b>	<b>\$4,605,000.00</b>	<b>\$846,430.00</b>	<b>22.52%</b>
	JJ	OPERATIONAL SERVICES								
	JJ2	Auxiliary Services		1700	Translations	Document Translations Increase due to greater need for translation and diversity	\$15,000.00	\$15,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	PP	STATE AID/POL SUB								
	P01	Grants To Public Entities		1700	Community Driven Research	and for ongoing projects Community Driven Research	\$365,000.00	\$600,000.00	\$235,000.00	64.38%
				1700	Data Storage Grant	Data Storage Project/MODE moved to UMASS	\$227,000.00	\$178,000.00	(\$49,000.00)	-21.59%
				1700	SEIGMA	Social & Economic Research - BU Follow-up General Population Study	\$900,000.00	\$885,000.00	(\$15,000.00)	-1.67%
	PP1	Grants To Non-Public Entities		1700	PMW	Play My Way Incentives	\$30,000.00	\$10,000.00	(\$20,000.00)	-66.67%
		<b>Obj Class Totals:</b>					<b>\$1,522,000.00</b>	<b>\$1,673,000.00</b>	<b>\$151,000.00</b>	<b>9.92%</b>
	UU	IT Non-Payroll Expenses								
	U07	Information Technology (IT) Equipment		1700	Software	Increase for 70K for VSE	\$100,000.00	\$170,000.00	\$70,000.00	70.00%
		<b>Obj Class Totals:</b>					<b>\$100,000.00</b>	<b>\$170,000.00</b>	<b>\$70,000.00</b>	<b>70.00%</b>
<b>Research and Responsible Gaming/PHTF Totals:</b>							<b>\$6,610,422.22</b>	<b>\$7,899,031.01</b>	<b>\$1,288,608.79</b>	<b>19.49%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
<b>Appropriation Totals</b>							\$6,621,849.03	\$7,899,031.01	\$1,277,181.98	19.29%



**TO:** Chair Jordan Maynard  
Commissioner Eileen O'Brien  
Commissioner Brad Hill  
Commissioner Nakisha Skinner  
Commissioner Paul Brodeur

**FROM:** Andrew Steffen – Compliance Operations Manager, Sports Wagering

**MEETING:** 7/1/2026

**RE:** Update to DraftKings Sportsbook House Rules

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**REGULATION BACKGROUND:**

Pursuant to [205 CMR 247.02\(4\)](#), a Sports Wagering Operator shall not change or modify the House Rules without prior written approval of the Commission.

**EXECUTIVE SUMMARY:**

DraftKings has requested changes to their Massachusetts online sportsbook house rules.

The summary of changes is as follows:

1. **Baseball:** Added language for the new “Moonshot” product, including settlement procedures, eligibility requirements, treatment of special game situations, and provisions for enhanced payout opportunities based on certain in-game events. The rules clarify that wagers are placed on a series of predefined baseball actions occurring between outs and settle when the customer-selected target payout multiplier is achieved or when an out is recorded.

**CONCLUDING STATEMENT:**

The Sports Wagering Division confirms all requirements have been met under 205 CMR 247.02 and recommends approving these changes.

## Baseball

### Market Specific Baseball Settlement Rules

- *Futures Markets*

- Moonshot

- Moonshot is a baseball market that allows you to bet on what Actions (as defined below) will occur before the first out of a Game or between consecutive outs within the same Game (each period, a "Moonshot Round").

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- A Moonshot bet will settle as won if the accumulated payout multiplier of in-Game "Actions" meets or exceeds the target payout multiplier selected by you before the next out in the Game is recorded. For example only, if you set your target payout multiplier at 20x for your bet, and the Moonshot Round reaches a 20x or greater payout multiplier, then your bet will be settled as won. If the next out in the Game is recorded prior to the accumulated payout multiplier of in-Game Actions meeting or exceeding the target payout multiplier selected by you, the bet will settle as lost. For example only, if you set your target payout multiplier at 10x for your bet, and the next out in the Game is recorded with the current payout multiplier for the Moonshot Round is at 7x, your bet will be settled as lost. An intentional walk does not count as an in-Game Action and does not increase the payout multiplier.

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- No bets may be placed on a Moonshot Round that has begun.

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- If two or more outs are recorded on a single play (i.e., a double play or triple play) the active Moonshot Round will conclude and any bets on the subsequent Moonshot Round that was scheduled to begin immediately after that play will be voided.

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- If the applicable Game ends on a play other than an out (for example only, on a walk-off hit, walk, or hit-by-pitch), all bets for the Moonshot Round that was active at the end of such Game will be settled as won. In such cases, the Moonshot Round will end at the Conclusion of the Game, and the bet will be settled at the lesser of (a) the payout multiplier achieved at the time the Game Concludes and (b) your selected target payout multiplier.

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- In the event of an on-field error in the applicable Game, all applicable Actions for a Moonshot Round will be determined in accordance with official MLB statistics. For example only, a double with an error that allows the batter to advance to third base will

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be graded as a double for Moonshot multiplier purposes. A batter reaching first base due to an error will be treated as reaching first on a non-hit.

o Certain predefined Actions may trigger a "Bonus Multiplier," which doubles the payout multiplier value of subsequent Actions for the remainder of the active Moonshot Round until such Moonshot Round ends. Bonus Multipliers apply only to Actions occurring after the triggering condition is met and will reset at the start of each new Moonshot Round.

o For clarity, Moonshot bets are subject to the Rules including, but not limited to, the DraftKings Cash Out rules.

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**TO:** Chair Jordan Maynard  
Commissioner Eileen O'Brien  
Commissioner Brad Hill  
Commissioner Nakisha Skinner  
Commissioner Paul Brodeur

**FROM:** Andrew Steffen – Compliance Operations Manager, Sports Wagering

**MEETING:** 7/1/2026

**RE:** Update to Fanatics Betting & Gaming House Rules

---

**REGULATION BACKGROUND:**

Pursuant to [205 CMR 247.02\(4\)](#), a Sports Wagering Operator shall not change or modify the House Rules without prior written approval of the Commission.

**EXECUTIVE SUMMARY:**

Fanatics Betting & Gaming (“FBG”) has requested changes to their Massachusetts online sportsbook house rules. A full detailed summary of changes can be found in the attached redline exhibit.

The summary of changes is as follows:

1. **Football:** Added settlement rules for certain rushing, passing, and receiving yardage markets offered on a specific drive, quarter, or half, and clarified how negative yardage and sack yardage are treated for settlement purposes.
2. **Baseball:** Added settlement rules for “Reach Base” plate appearance markets and clarified which outcomes qualify a player as having reached base.
3. **Golf:** Revised tournament birdies, pars, and bogeys markets so that wagers remain valid if a player completes at least 36 holes, rather than requiring completion of all 72 holes.
4. **Motorsports:** Added and clarified settlement rules for qualifying-related markets, including participant requirements, tie-breaking procedures, and circumstances under



*Sports Wagering Division*

which wagers will be voided.

5. **eSports:** Added comprehensive eSports house rules governing match abandonment, replayed matches, overtime, player prop eligibility, futures markets, and settlement procedures. The new section also establishes how wagers will be graded using official league results and statistics.

#### **CONCLUDING STATEMENT:**

These updates aim to standardize grading, reduce ambiguities, and align with industry best practices, potentially minimizing disputes. The Sports Wagering Division confirms all requirements have been met under 205 CMR 247.02 and recommends approving these changes.

## Sport-Specific Rules

### Football

#### Football Market Rules

##### Rushing Yards/Passing/Receiving Yards to get on the Current Drive

Results are graded as follows at the end of each drive, negative yards will be included

- X+ occurs when the offense gains X+ rushing/passing/receiving yards on the listed drive.
- Sack yards do not negate passing yards on any listed drive

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##### Team Rushing Yards/Passing Yards/Receiving Yards to get in X half/ X quarter

Results are graded as follows at the end of each quarter/half, negative yards will be included

- X+ occurs when the offense gains X+ rushing/passing/receiving yards on the listed quarter/half.
- Sack yards do not negate passing yards on any listed quarter/half

### Football Player Market Rules

#### General Player Prop Rules

Player statistic markets will primarily be settled based on the box score statistics when the game reaches the end of regulation, or overtime in the result of a tie. Fanatics Sportsbook may settle (or partially settle) markets prior to their conclusion if that market is unequivocally determined at the time of settlement.

- For NFL player props where a player's cumulative statistical yardage total has reached or surpassed the designated Over line at any point during the game, Fanatics Sportsbook will settle such selection as a winner, and that outcome shall be deemed final and shall not be subject to change regardless of any subsequent game activity or official statistical adjustment (i.e. negative yardage play).
  - This will not affect settlement of Under selections, which will be settled on the box score statistics when the game reaches the end of regulation, or overtime in the result of a tie.

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#### Defensive Player Props (Tackles, Tackles/Assists, Sacks, Interceptions, Forced Fumbles)

A market offering the customer the chance to bet on both the chosen player to record under or over the specified total of defensive actions and which player will successfully record an action.

- [For all X quarter X half markets, if a player is offered during a specific time period but does not record a snap in that time period \(ex: 3rd quarter tackles\), wagers on that player will stand.](#)

### **Passing Props (Yards, Completions, Attempts, Interceptions Thrown, Passing Touchdowns)**

A 2-way market offering the chance to bet on the chosen player to record under or over the specified total of passing actions in the specified timeframe. [For all X quarter X half markets, if a player is offered during a specific time period but does not record a snap in that time period \(ex: 3rd quarter passing yards\), wagers on that player will stand.](#)

### **Rushing & Receiving Props (Yards, Completions, Rush Attempts, Receptions, Rushing Touchdowns, Receiving Touchdowns, Scrimmage/Rushing & Receiving Yards)**

A 2-way market offering the chance to bet on the chosen player to record under or over the specified total of rushing, receiving or combined actions in the specified timeframe. [For all X quarter X half markets, if a player is offered during a specific time period but does not record a snap in that time period \(ex: 3rd quarter rushing yards\), wagers on that player will stand.](#)

## **Baseball**

### **Baseball Player Market Rules**

#### **General Player Prop Rules**

For pre-event player related markets, pitchers must start and throw at least one pitch for bets to have action. Hitters must start and record at least one plate appearance for bets to have action.

For in-play player related markets, pitchers must throw at least one pitch after the time of bet placement for bets to have action. Hitters must record at least one plate appearance after the time of bet placement for bets to have action.

The above action rules dictate whether or not a player prop selection will be active. The exception(s) to this rule is in the MLB Regular Season, MLB Playoffs, and MLB World Series exclusively, where Fanatics Betting & Gaming will consider any selections made on Player Props void in the following scenarios:

- A pitcher starts the game and throws at least one pitch, then leaves the game with an injury before facing nine batters. ~~A pitcher starts the game and throws at least one pitch, then leaves the game with an injury before recording three outs.~~

### **Batter Plate Appearance Betting**

#### **Plate Appearance (Reach Base)/Plate Appearance – Inning X – Reach Base**

A 2-way market offering the customer the opportunity bet if the listed player will reach base at a given plate appearance. Results are graded as follows:

- **Yes** occurs when the listed player's plate appearance concludes with them being on any base or the player hits a home run. Includes hits, walks, errors, fielders' choice, and hit by pitch.
  - ↳ Players who get out stretching an additional base after a hit was awarded will be awarded as reaching base

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## **Golf**

### **Golf Stroke Play Market Rules**

#### **Round Birdies/Pars/Bogeys**

Player must complete 18 holes in the named round for bets to stand. Wagers will void if not all 18 holes for the named are completed.

#### **Tournament Birdies/Pars/Bogeys**

Players must complete all 72 holes for bets to stand. Wagers will void if not all 72 holes are completed. ~~Player must complete a minimum of 36 holes for bets to stand.~~

## **Motor Sports**

**General Motor Sport Rules** (which may include, amongst others, NASCAR, Indy Car, Formula One, Superbikes and Speedway)

- If qualifying for a race does not take place for any reason, all markets on race qualifying will void.

## Motor Sport Market Rules

### Fastest Qualifying Session 1/2

A market offering the customer the opportunity to bet on: The fastest driver to qualify to compete in qualifying sessions 1 or 2.

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- For Fastest in Qualifying Session 1 and 2, drivers must start the specified session of qualifying for bets to stand

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### To Make Qualifying Session 2

A market offering the customer the opportunity to bet on: The named driver to qualify to compete in qualifying session 2.

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- A driver only needs to qualify to compete in Qualifying session 2, a timed lap in qualifying session 2 is not required for the settlement of this market.
- Official FIA places apply if times are identical.
- Should there be a change to the normal Qualifying session schedule all bets on this market will be made void.
- If any driver fails to leave the pits during Qualifying session 1 all bets on that driver will be made void.

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## eSports

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### General eSports Market Rules

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- Where a match is abandoned before the completion of the regular time markets will be made void unless the match is rearranged and played within 48 hours of the original kick-off time.
- Should any match be played prior to the date or start time denoted, bets will stand as long as the wager is placed prior to the revised start time.
- Bets will void in the event the statutory number of rounds/games is not completed, unless settlement is already determined or unless otherwise stated.
- In the event the statutory number of rounds/games is changed or differs from those offered for betting purposes, then all bets will be void unless settlement is already determined or unless otherwise stated.
- If a match is determined to be invalid, whether the match is completed or not, and the match is subsequently replayed, all live bets placed on the invalid match

will be void and all pre-live bets on the invalid match will be settled based on the official results of the subsequently replayed match.

- All bets include overtime (or another relevant tiebreaker) unless otherwise stated.
- For futures markets, if a tournament is not completed, all bets will be void.
- eSports events will have differing match formats depending on the competition and league. It is solely the responsibility of the customer to understand the formatting of a match before placing a bet.
- In the event of a team name change occurring as a result of a team leaving an organization, joining another organization or officially changing their name, all bets will stand.

## **eSports Market Rules**

### **To Win Match**

In the event of a match starting but not being completed, then all bets will be void unless after the start of the match a player is disqualified, in which case the player/team progressing to the next round or being awarded the victory by the governing body of the specified competition, broadcast or game API will be deemed the winner for settlement purposes.

### **Handicap Betting**

A Handicap in e-Sports can be round(s)/game(s) or other counting measures related to the match.

### **Round/Game Markets**

If a round(s)/game(s) is replayed due to a draw, the replayed round(s)/game(s) will be treated as a separate entity. In the event of a round(s)/game(s) starting but not being completed, then all bets will be void, unless settlement is already determined.

### **Player Props**

A player must complete all rounds/games played by their team for bets to have action. If a player is substituted out for one or more rounds/games, bets on player props will be made void.

## **eSports Settlement Rules**

- All match markets use rounds/games won as scoring units for settlement purposes.

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- All settlements are based on the statistics and results provided by the official website of the league's governing body, or league's official statistical provider, unless otherwise stated.
- In the absence of a statistic/result required for settlement of a specific market from the sources listed above, another reputable statistical source will be used to support bet settlement.

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*Division of Licensing*

TO: Chair Maynard and Commissioners O'Brien, Hill, Skinner, and Brodeur  
FROM: Richard Lawless, Licensing Manager  
CC: Caitlin Monahan, IEB Director  
DATE: July 1, 2026  
RE: MGM Springfield's Application for Amendment of Gaming Beverage License

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**Overview:** MGM Springfield has applied for an amendment of its gaming beverage license to add a new music venue and bar, Union House. The proposed venue will occupy the space that was formerly the TopGolf space in the plaza area of the ground floor of the casino.

**Standard:** Under G.L. c. 23K, § 26, and 205 CMR 136.03 and 136.04, the Commission is authorized to amend the license for the sale and distribution of alcoholic beverages to be drunk on the premises of the gaming establishment.

Pursuant to 205 CMR 136.03(3), the Division of Licensing "shall review the application to determine whether it contains all of the elements required in accordance with 205 CMR 136.04."

Accordingly, "[i]f the Division of Licensing is satisfied that the application meets the requirements of 205 CMR 136.04 and M.G.L. c. 23K, § 26, and that any modifications requested in accordance with 205 CMR 136.03(2) have been satisfactorily addressed, it shall forward the application to the [C]ommission with a recommendation that it be approved."

**Discussion:** The Division of Licensing has reviewed the amendment application submitted by the licensee and has determined that it is complete and in conformance with all regulatory requirements.

**The scope of the review also included:**

- Sufficient information regarding the description of the licensed area, floor plan, and storage of the alcoholic beverages.
- Confirming that the license area manager for MGM Springfield, Andres Gomez, Executive Director of Hospitality, holds a valid certification from a recognized alcoholic beverage server training program, is properly licensed by the Commission, and is in good standing (TGKS24-0168).

Natalia Villareal, Casino Regulatory Manager, conducted a walkthrough inspection to confirm the accuracy of the reported information, as well as the licensed area's surveillance and security. The inspection confirmed the licensed area's surveillance and security were in compliance and



*Division of Licensing*

provided adequate coverage.

**RECOMMENDATION OF THE LICENSING DIVISION**

After reviewing the amendment application and performing the on-site inspection, the Licensing Division recommends that the Commission approve MGM Springfield's amendment application to add Union House to the casino's gaming beverage license.



# GAMING BEVERAGE LICENSE AMENDMENT APPLICATION FORM

## REASON FOR FILING AMENDMENT REQUEST

### NAME OF GAMING LICENSEE

Blue Tarp reDevelopment, LLC dba MGM Springfield

### ADDRESS OF GAMING ESTABLISHMENT

One MGM Way Springfield, MA 01103

### NAME OF CONTACT INDIVIDUAL FOR PURPOSES OF THE PROCESS

Daniel Miller

### CONTACT INDIVIDUAL TELEPHONE NUMBER AND EMAIL ADDRESS

413-557-8143

### NAME AND LICENSE NUMBER OF LICENSED AREA YOU ARE REQUESTING TO AMEND

Top Golf - MGM Springfield - MGCCBL2-R1

### REASON FOR FILING AMENDMENT REQUEST (PLEASE CHECK THE APPLICABLE BOX)

- |  |  |
|--|--|
| <input type="checkbox"/> NEW LICENSED AREA             | <input checked="" type="checkbox"/> DESCRIPTION OF LICENSED AREA |
| <input checked="" type="checkbox"/> CHANGE IN CAPACITY | <input type="checkbox"/> ALCOHOL STORAGE                         |
| <input type="checkbox"/> JOINTLY RESPONSIBLE PERSON    | <input checked="" type="checkbox"/> CHANGE OF HOURS              |

### FEE

The fee for an application to amend a gaming beverage license is \$100.00

### LICENSED AREAS

A licensed area is a specific, limited, and defined space within a gaming establishment wherein the sale, distribution, or storage of alcoholic beverages to be drunk on the premises is permitted pursuant to a gaming beverage license. A licensed area amendment application must be submitted for each area of the gaming establishment that the gaming licensee desires to have designated as a licensed area and/or storage area.

A floor plan of the gaming establishment indicating the location of each licensed area identified below, and a diagram of each licensed area, must accompany the submission of this amendment application. If alcoholic beverages will be stored outside of a licensed area, storage areas must be identified on the floor plan.

**IMPORTANT INFORMATION**

The Massachusetts Public Records Law (Law), <http://www.sec.state.ma.us/pre/preidx.htm> found in Chapter 66, Section 10 of the Massachusetts General Laws, applies to records made or received by a Massachusetts governmental entity. Unless the requested records fall under an exemption to the Law, the responsive documents must be made available to the requester. A list of exemptions may be found in Chapter 4, Section 7(26) of the Massachusetts General Laws.

**LICENSED AREA**

**NAME OF LICENSED AREA**

Union House

**DESCRIPTION OF AMENDED LICENSED AREA**

DESCRIPTION OF THE AMENDED LICENSED AREA INCLUDING BUT NOT LIMITED TO: BUSINESS CONCEPT, DESCRIPTION OF AREA INCLUDING WHETHER THE AREA IS CLOSED OR OPEN SPACE, NUMBER AND LOCATION OF ALCOHOLIC BEVERAGE DISPENSING AREAS, AND PLACEMENT OF EXITS.

(NOTE: A FLOOR PLAN OF THE LICENSED AREA DEPICTING THESE INDIVIDUAL ELEMENTS SHALL BE ATTACHED).

**NUMBER AND/OR COLOR OF AREA ON FLOOR PLAN:** Please see attached slide.

Please see attached slide.

**HOURS OF OPERATION**

6pm - 1am

**CAPACITY OF LICENSE AREA**

118

**WILL YOU PROVIDE BOTTLE SERVICE?** YES  NO  **IF YES, PLEASE ELABORATE**

On occasions that the space could be rented as conference space for private events, we may offer bottle service. Our overall bottle service program is outlined in our greater master liquor license application. Nothing will change from that document.

**ALCOHOL STORAGE**

DESCRIBE THE MANNER IN WHICH ALCOHOLIC BEVERAGES WILL BE STORED AND SECURED WHEN LICENSED AREA IS NOT IN USE. (IF STORAGE AREA IS OUTSIDE OF LICENSED AREA, THIS STORAGE AREA SHALL BE DEPICTED ON THE FLOOR PLAN).

Liquor, beer and wine will be locked on site during closed hours and only available during serving hours. All areas under 24 hour surveillance.

**NAME AND EMPLOYEE LICENSE/REGISTRATION NUMBER OF MANAGER OF LICENSED AREA**

Andres Gomez, Executive Director of Hospitality, LGKS24-0024

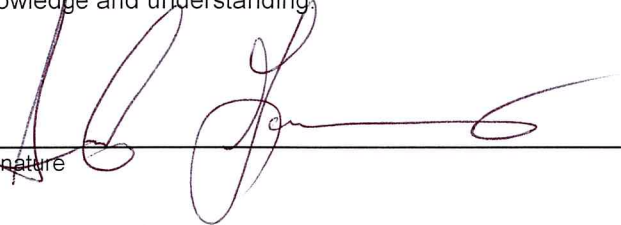
**JOINTLY RESPONSIBLE PERSON**

IDENTIFY THE JOINTLY RESPONSIBLE PERSON (IF ANY) FOR THE LICENSED AREA BY NAME, CONTACT INFORMATION, VENDOR LICENSE OR REGISTRATION NUMBER, AND ATTACH EVIDENCE THAT THE LICENSEE MAINTAINS AUTHORITY OVER THE JOINTLY RESPONSIBLE PERSON.

N/A

**ATTESTATION**

I, Andres Gomez, hereby affirm under the pains and penalties of perjury that the information contained in this application, including all attachments, is true and accurate to the best of my knowledge and understanding.

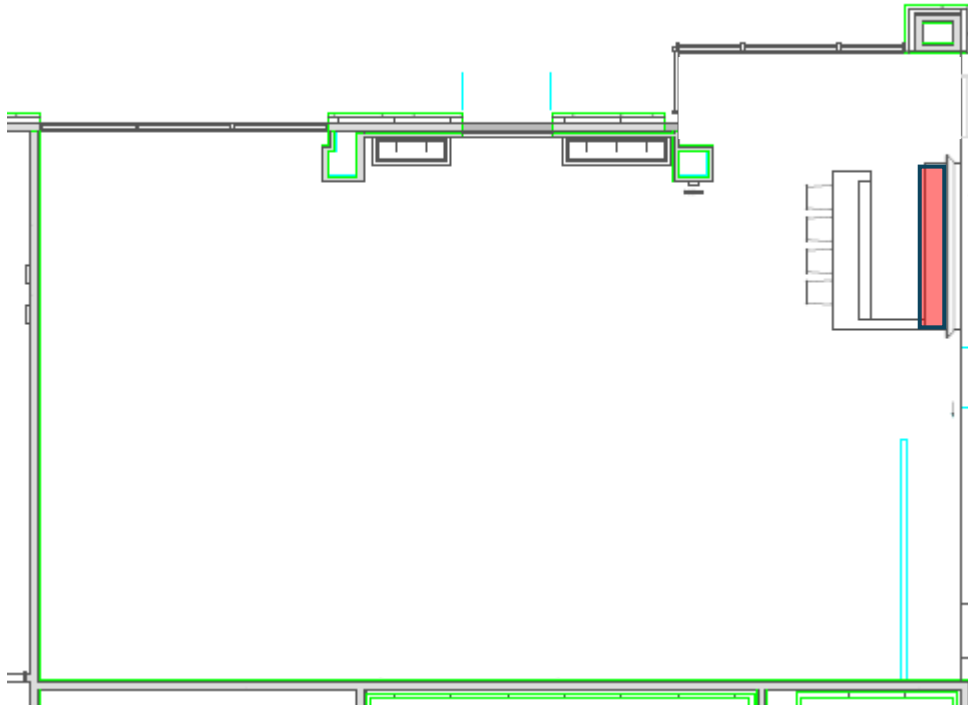
  
Signature

Andres Gomez  
Print Name

Executive Director of Hospitality  
Title

5/27/2026  
Date

# (14) Union House



- **Name:** Union House
- **Business Concept:** A hospitality-driven music hall featuring live entertainment, food and beverage offerings, and a vibrant social atmosphere designed for both casual guests and special events.
- **Normal Hours of Operation:** 6pm – 1am
- **Hours of Permitted Alcohol Service:** 8am – 2am
- **Description:** Union House is a local music hall and social venue that combines live entertainment, curated food and beverage offerings, and an energetic atmosphere to create a unique guest experience.
- **Capacity Total:** Approx. 118
- **Alcohol Dispensing Area:** Alcohol will be served by bartenders and servers
- **Bottle Service: Bottle Service:** Yes, pursuant to approved bottle service program (see Section 30)
- **Storage and Security (shown in red):** All liquor and beer will be locked behind the bar after closing. All areas under 24-hour surveillance.
- **Manager of Licensed Area:** Andres Gomez – Executive Director of Hospitality (MGC Lic. TGKS24-0168)



Legal Division

TO: Chair Jordan Maynard  
Commissioner Eileen O'Brien  
Commissioner Bradford Hill  
Commissioner Nakisha Skinner  
Commissioner Paul Brodeur

FROM: Jenna Hentoff, Deputy General Counsel  
Judith Young, Senior Associate General Counsel  
Burke Cain, Gaming Agents Division Chief  
Dave DiOrio, Gaming Agents Division Assistant Chief  
Natalia Villareal, MGM Springfield Casino Regulatory Manager

CC: Caitlin Monahan, Director of the Investigations and Enforcement Bureau

RE: Petition for a New Game or Game Variation, *Midi and Mini Baccarat*, pursuant to 205 CMR 147.04

DATE: July 1, 2026

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### Overview:

On October 17, 2025, a petition was submitted of behalf of Blue Tarp reDevelopment, LLC d/b/a MGM Springfield ("MGM") to the IEB to request adoption of a table game variation of midi and mini baccarat to the gaming floor. Specifically, MGM requested the addition of a game variation called No Commission Baccarat with Lucky 6 Side Wager to the existing authorized Rules of Midi and Mini Baccarat. Regulations pertinent to all existing approved versions of baccarat are codified at 205 CMR 146.18. The IEB reviewed the submission in order to ensure it met the requirements of 205 CMR 147.04(3) prior to authorizing and scheduling a field trial for the game variation ("Field Trial") on the gaming floor. The Field Trial began at MGM on April 1, 2026 and ran through July 1, 2026.

### The Petition:

MGM is seeking to adopt the game variation of No Commission Baccarat with Lucky 6 Side Wager to both midi and mini baccarat. It is a baccarat style game in which the 5% vigorish or commission is not collected and in which a winning Banker's Hand with a point total of six (6) will be paid at lesser odds than those contained in standard baccarat, midi baccarat and mini baccarat. The addition of the Lucky 6 Side Wager allows patrons to place a side bet in which a Banker's Hand wins with a total of 6 and pays at higher odds depending on whether that is accomplished with two or three cards.



Massachusetts Gaming Commission

The IEB received MGM’s petition as well as a summary of the game, types of wagers allowed, and draft rules and payouts offered. True odds of the game, the payout odds and the house advantages were submitted to and reviewed by the IEB. The table layout and GLI testing and certification were received and verified by the IEB as well.

**Field Trial:**

A Field Trial began at MGM on April 1, 2026 and was scheduled to conclude on April 30, 2026. Additional dates were added to the Field Trial as a result of observed issues with dealer payouts. In total, one (1) table on the gaming floor was used for this Field Trial (Pit 8, Table NM806).

Comments for No Commission Baccarat with Lucky 6 Side Wager were accepted beginning on the first day of the Field Trial. One comment was received from a patron:

Name	Date	Comment
Patrick P.	04/27/2026	“I don’t enjoy it. Put Lucky 7 like Vegas or AC”

**IEB Review and Recommendation for Commission Approval:**

Pursuant to 205 CMR 147.04(7), the Commission shall have the discretion to approve or deny with reasonable cause the gaming licensee’s petition for a new game or game variation following a recommendation from the IEB. The IEB has reviewed the petition and materials submitted by MGM pursuant to 205 CMR 147.04(3). The IEB further observed the game in action during the Field Trial and reviewed the comment that was received. Despite the IEB’s initial concerns which were raised and discussed with MGM staff, the IEB observed noticeable improvement as the Field Test continued, particularly regarding dealer efficiency and payout procedures. The IEB notes MGM’s commitment to addressing all concerns raised by the IEB as well as the staff’s demonstrated progress in operation of No Commission Baccarat with Lucky 6 Side Wager. As a result, the IEB recommends that the Commission approve the adoption of No Commission Baccarat with Lucky 6 Side Wager as a game variation to midi and mini baccarat.

Updated draft rules for both midi and mini baccarat have been provided for Commission review. The IEB and Legal Division are seeking approval of No Commission Baccarat with Lucky 6 Side Wager as a game variation to midi and mini baccarat and the associated updated rules which have been further updated to remove unnecessary language, add clarification where necessary, and add page numbers.

# BACCARAT – MIDI BACCARAT

## Rules

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### **1. Definitions**

The following words and terms, when used in this chapter, have the following meanings, unless the context clearly indicates otherwise:

*Dragon 7*-- A Banker's Hand which has a Point Count of 7 with a total of three cards dealt and the Player's Hand which has a Point Count of less than 7.

*EZ Baccarat*-- A variation of Midibaccarat in which vigorish is not collected.

*Natural*-- A hand which has a Point Count of 8 or 9 on the first two cards dealt.

*Panda 8*-- A Player's Hand which has a Point Count of 8 with a total of three cards dealt and the Banker's Hand which has a Point Count of less than 8.

*Free Hand* – A courtesy hand that is dealt without any wagers being placed on the table.

*No Commission Baccarat – A variation of Midibaccarat in which no vigorish is collected on winning wagers made on the Banker's Hand.*

*Lucky 6 – An optional side wager that wins when the Banker's Hand has a Point Count of 6 with two or three cards.*

### **2. Midibaccarat table physical characteristics**

(a) Midibaccarat shall be played on a table having numbered positions for no more than nine seated players on one side of the table and a place for the dealer on the opposite side of the table.

(b) The layout for a Midibaccarat table shall be submitted to the IEB and approved in accordance with 205 CMR 146.18 (relating to approval of table game layouts, signage and equipment).

~~(b)~~(1) An area designated for the placement of cards for the Banker's Hand and Player's Hand.

~~(1)~~(2) If a licensee offers the Dragon Bonus Wager, authorized under Section 7(a)(4) (relating to wagers), separate areas designated for the placement of the Dragon Bonus Wager for each player located, from the player's perspective, immediately to the right of the areas designated for placement of wagers on the Banker's Hand and Player's Hand.

~~(2)~~(3) If a licensee offers EZ Baccarat in which vigorish is not collected:

(i) Separate areas designated for the placement of the Dragon 7 Insurance Wager, authorized under Section 7(a)(5), for each player located, from the player's perspective, on the right side of the area designated for placement of a Tie

Hand wager.

(ii) Inscriptions that advise patrons that a wager on the Banker's Hand that results in a Dragon 7 shall push and be returned to the player. If the information is not inscribed on the layout, a sign containing the information shall be posted at each Midibaccarat table.

(iii) Separate areas designated for the placement of the Panda 8 Insurance Wager, authorized under Section 7(a)(6), for each player located, from the player's perspective, on the left side of the area designated for placement of a Tie Hand wager.

(4) If a licensee offers No Commission Baccarat in which vigorish is not collected:

(i) Inscriptions that advise players that a winning wager on the Banker's Hand totaling 6 shall be paid at odds of 1 to 2. If the information is not inscribed on the layout, a sign containing the information shall be posted at each Midibaccarat table.

(ii) Separate areas designated for placement of the Lucky 6 Wager, authorized under Section 7(a)(7), for each player located, from the player's perspective, on the left side of the area designated for placement of a Tie Hand wager.

~~(iii)~~(5) If a licensee offers the optional Progressive Payout Wager authorized under Section 12 – Payout Odds; vigorish, a separate area designated for the placement of the Royal 9 Wager for each player.

~~(3)~~(6) If a licensee offers the House Money Wager, authorized under Section 7(a)(~~7~~8), separate areas designated for the placement of the House Money Wager for each player.

~~(4)~~(7) Numbered areas that correspond to the seat numbers for the purpose of marking vigorish unless the dealer, in accordance with the option selected in the licensee's Rules Submission (relating to table games Rules Submissions), collects the vigorish from a player ~~player~~ at the time the winning payout is made or the table is designated for play as an EZ Baccarat or No Commission Baccarat table in which vigorish is not collected.

(c) Each ~~Baccarat~~ Midibaccarat table must have a discard bucket or rack capable of handling up to 8 decks of cards securely attached to the top of the dealer's side of the table.

### **3. Cards; number of decks**

(a) Midibaccarat shall be played with at least six decks of cards having backs of the same color and design and two additional cut cards. The cut cards shall be opaque and in a solid color readily distinguishable from the color of the backs and edges of the playing cards, as approved by the Commission.

### **4. Opening of the table for gaming**

(a) After receiving the six or more decks of cards at the table in accordance with 205 CMR 146.49, the dealer calling the game shall, as applicable, comply with the requirements of either the gaming equipment regulations and (b) through (c) below or the requirements of the gaming equipment regulations

(b) Following the inspection of the cards by the dealer and the verification by the floorperson

assigned to the table, the cards shall be spread out face upwards on the table for visual inspection by the first participant or participants to arrive at the table. The cards shall be spread out in columns by deck according to suit and in sequence. The cards in each suit shall be laid out in sequence within the suit.

- (c) After the first participant or participants is afforded an opportunity to visually inspect the cards, the cards shall be turned face downward on the table, mixed thoroughly by a "washing" or "chemmy shuffle" of the cards and stacked.
- (d) If the licensee uses pre-inspected and pre-shuffled cards, addressed under 205 CMR 146.50 on their baccarat games they must follow in accordance with their procedure submitted in the licensee's Rules Submission.
- (e) If the licensee uses a batch type shuffle machine, addressed under 205 CMR 146.51 on their baccarat games they must follow in accordance with their procedure submitted in the licensee's Rules Submission.

## **5. Shuffle and cut of the cards**

- (a) Immediately prior to the commencement of play, unless the cards were pre-shuffled (pursuant to the gaming equipment regulations), and after each shoe of cards is completed, the gaming licensee shall require the dealer to shuffle the cards so that they are randomly intermixed. After the cards have been shuffled, the dealer shall lace approximately one deck of cards so that they are evenly dispersed into the remaining stack.
  - (1) After lacing the cards, the gaming licensee may, as an additional option, require the dealer to shuffle some or all of the cards again.
  - (2) A gaming licensee shall not initiate or terminate the use of this reshuffling option unless the gaming licensee provides its surveillance department and the Commission with at least 30 minutes prior written notice.
- (b) Any shuffling or lacing option chosen for use by a gaming licensee pursuant to (a) above shall be implemented at all tables within a pit.
- (c) After shuffling or lacing the cards and, where applicable, reshuffling them, the dealer calling the game shall perform one of the following options. The dealer will use their right hand to offer the stack of cards, with backs facing away from him to the players to be cut, or at the casino's discretion, the dealer will cut the stack of cards for the table. The dealer shall begin with the participant seated in the highest number position at the table or, in the case of reshuffle the last curator and working clockwise around the table, shall offer the stack to each participant until a participant accepts the cut. If no participant accepts the cut, the dealer shall cut the cards.
- (d) The cards shall be cut by placing the cut card in the stack at least a deck in from either end.
- (e) Prior to commencement of play, the dealer shall remove and expose the first card from the dealing shoe and place it, and an additional number of cards, drawn face down, equal to the face value of the first card drawn, in the discard rack. When determining the face value of the first card removed from the dealing shoe, a 10, jack, queen or king shall count as ten and an

ace shall count as one. The licensee has the option of placing the burned cards face up for the player prior to placing them in the discard rack or bucket.

- (f) After the cards have been cut and before any cards have been dealt, a casino supervisor may require the cards to be recut if he or she determines that the cut was performed improperly or in any way that might affect the integrity or fairness of the game. If a recut is required, the cards shall be recut, at the gaming licensee's option, by the player who last cut the cards, or by the next person entitled to cut the cards, as determined by section (c) above.
- (g) When the licensee is using a manual shuffle the following steps will be incorporated into their shuffle procedure.
  - (1) The "plug" is a method for inserting unused cards from behind the cut card into the cards in the discard tray. This is usually the first step.
  - (2) The "riffle" is when the cards are divided into two piles and interlaced.
  - (3) The "turn" involves dividing the shoe into two stacks and rotating one stack 180 degrees before riffling the stacks together.
  - (4) The "strip" also known as running cuts. The strip should not occur before at least two riffles have taken place.
  - (5) The "cut" is the final step before the cards are put back into the shoe. This insures that the top card cannot be identified if it was accidentally exposed during the other steps.

## **6. Value of cards; Point Count of hand**

- (a) The value of the cards in each deck shall be as follows:
  - (1) Any card from 2 to 9 shall have its face value.
  - (2) Any 10, jack, queen or king shall have a value of zero.
  - (3) Any ace shall have a value of one.
- (b) The Point Count of a hand shall be a single digit number from 0 to 9 and shall be determined by totaling the value of the cards in the hand. If the total of the cards in a hand is a two-digit number, the left digit of the number shall be discarded and the right digit shall constitute the Point Count of the hand. Examples of this rule are as follows:
  - (1) A hand composed of an ace, 2 and 4 has a Point Count of 7.
  - (2) A hand composed of an ace, 2 and 9 has a total of 12 but a Point Count of only 2 since the left digit of the number 12 is discarded.

## **7. Wagers**

- (a) The following are permissible wagers in the game of Midibaccarat:
  - (1) A wager on the Banker's Hand which shall:
    - (i) Win if the Banker's Hand has a Point Count higher than that of the Player's Hand unless EZ Baccarat is being played and the Point Counts of the Banker's Hand result in a Dragon 7.
    - (ii) Lose if the Banker's Hand has a Point Count lower than that of the Player's Hand.
    - (iii) Tie and be returned to the player if the Banker's Hand and the Player's Hand have the same Point Count or if EZ Baccarat is being played and the Point Counts of the Banker's Hand and the Player's Hand result in a Dragon 7.
  - (2) A wager on the Player's Hand which shall:

- (i) Win if the Player's Hand has a Point Count higher than that of the Banker's Hand and if EZ Baccarat is being played and the Point Counts of the Player's Hand and the Banker's Hand result in a Panda 8.
  - (ii) Lose if the Player's Hand has a Point Count lower than that of the Banker's Hand or if EZ Baccarat is being played and the Point Counts of the Banker's Hand and the Player's Hand result in a Dragon 7.
  - (iii) Tie and be returned to the player if the Point Counts of the Banker's Hand and the Player's Hand are equal.
- (3) A Tie Wager which shall:
- (i) Win if the Point Counts of the Banker's Hand and the Player's Hand are equal.
  - (ii) Lose if Point Counts of the Banker's Hand and the Player's Hand are not equal.
- (4) If offered by a licensee, a Dragon Bonus Wager on the Player's Hand or Banker's Hand, or both, which shall:
- (i) Win if the selected hand is:
    - a. A Natural and the other hand is not a Natural.
    - b. A Natural 9 and the other hand is a Natural 8.
    - c. Not a Natural and has a Point Count that exceeds the Point Count of the other hand by four or more points.
  - (ii) Lose if the selected hand is:
    - a. A Natural 8 and the other hand is a Natural 9.
    - b. Not a Natural and has a Point Count less than or equal to the Point Count of the other hand.
    - c. Not a Natural and has a Point Count that exceeds the Point Count of the other hand by less than four points.
  - (iii) Tie and be returned to the player if the selected hand is a Natural and the other hand is a Natural of equal Point Count.
- (5) A Dragon 7 Insurance Wager, if the table is designated for play as an EZ Baccarat table, which shall:
- (i) Win if the Point Counts of the Banker's Hand and the Player's Hand result in a Dragon 7. Lose if the Point Counts of the Banker's Hand and the Player's Hand do not result in a Dragon 7.
- (6) A Panda 8 Insurance Wager, if the table is designated for play as an EZ Baccarat table, which shall:
- (i) Win if the Point Counts of the Banker's Hand and the Player's Hand result in a Panda 8.
  - (ii) Lose if the Point Counts of the Banker's Hand and the Player's Hand do not result in a Panda 8.
- (7) A Lucky 6 Wager, if the table is designated for play as a No Commission Baccarat table, which shall:
- (i) Win if the Point Count of the Banker's Hand wins with a 6; or
  - (ii) Lost if the Banker's Hand does not win with a 6.
- ~~(7)~~(8) If offered by a licensee, a House Money Wager which shall:
- (i) Win if the first two cards of either the Banker's Hand or Player's Hand, or both, are a pair. For purposes of the House Money Wager, a pair must be of same rank (two queens, for example), regardless of suit.
  - (ii) Lose if in the first two cards dealt to the Banker's Hand and the Player's Hand, neither the Banker's hand nor the Player's hand contains a pair.

- (b) Wagers at Midibaccarat shall be made by placing value chips, plaques, or match play coupon on the appropriate areas of the Midibaccarat layout. Verbal wagers accompanied by cash may be accepted provided that the verbal wagers are confirmed by the dealer and the cash is expeditiously converted into value chips or plaques.
- (c) At the discretion of the Licensee, the player/players at the table may be allowed to omit their wagers and request a 'Free Hand' be played out.
- (d) A wager may not be made, increased or withdrawn after the dealer has announced "no more bets."

**8. Hands of Banker and Player; procedure for dealing initial two cards to each hand**

- (a) There shall be two hands dealt in the game of Midibaccarat, one of which shall be designated the Player's Hand and the other designated the Banker's Hand.
- (b) Prior to dealing any cards, the dealer shall announce "no more bets."
- (c) The dealer shall then deal an initial four cards from the dealing shoe. The first and third cards dealt shall be placed face down on the area designated for the Player's Hand and the second and fourth cards dealt shall be placed face down on the area designated for the Banker's Hand.
  - (1) After all four cards have been dealt, the dealer shall place the Banker's Hand underneath the right corner of the dealing shoe. The dealer shall then hand the two cards of the Player's Hand, face down, to the player with the highest wager on the Player's Hand. After viewing the Player's Hand, the player shall return the two cards, face up, to the dealer, who shall place the cards face up on the area designated for the Player's Hand and announce the Point Count of the Player's Hand.
  - (2) The dealer shall then hand the two cards of the Banker's Hand, face down, to the player with the highest wager on the Banker's Hand. After viewing the Banker's Hand, the player shall return the two cards, face up, to the dealer, who shall place the cards face up on the area designated for the Banker's Hand and announce the Point Count of the Banker's Hand.
  - (3) Prior to dealing a third card to the Banker's or Player's hand, the dealer shall settle all House Money Wagers as follows:
    - (i) If a player placed a House Money Wager, after the initial two cards of the Banker's Hand and Player's Hand have been turned face up on the layout, beginning from the dealer's right and moving counterclockwise around the table, the dealer shall collect all losing House Money wagers and pay all winning wagers in accordance with Section 12(hj) (relating to payout odds; vigorish) provided that, at a player's discretion, the player may add the winning House Money payout to the player's original wager on the Banker's or Player's hand in accordance with the following:
      - a. All of the winning House Money payout or, if specified in the licensee's Rules Submission ~~filed~~(relating to table games Rules Submissions), only a specified portion of the winning House Money payout shall be added to the area designated for the placement of the player's original wager on the Banker's or Player's hand. The player's original wager and the House Money payout which was added to the player's original wager shall then be settled based on the outcome of the player's

wager on the Banker's or Player's hand.

- b. A player may not touch the winning House Money payout. The dealer shall either hand the entire winning House Money payout to the player or place all or a portion thereof, as authorized by the licensee, on the area designated for the placement of the player's wager on the Banker's or Player's hand.
    - (ii) After settling the House Money Wagers, the game shall resume by dealing any third cards that are required to be dealt.
  - (4) Any third card required to be dealt to the Player's Hand shall be placed face down on the area designated for the Player's Hand. The dealer shall then hand the card, face down, to the player who was handed and returned the Player's Hand. After viewing the card, the player shall return the card, face up, to the dealer, who shall place the card face up on the area designated for the Player's Hand.
  - (5) Any third card required to be dealt to the Banker's Hand shall be placed face down on the area designated for the Banker's Hand. The dealer shall then hand the card, face down, to the player who was handed and returned the Banker's Hand. After viewing the card, the player shall return the card, face up, to the dealer, who shall place the card face up on the area designated for the Banker's Hand.
  - (6) If two or more players wager an equally high amount on the Player's Hand, the player making the wager who is closest to the dealer, moving counterclockwise around the table, shall be handed the Player's Hand and any third card required to be dealt. If two or more players wager an equally high amount on the Banker's Hand, the player making the wager who is closest to the dealer, moving counterclockwise around the table, shall be handed the Banker's Hand and any third card required to be dealt.
- (d) The dealer or floorperson assigned to the table may require any player to relinquish the right to turn over the cards in accordance with subsection (c), above, if the player unreasonably delays the game. If the voluntary or compulsory relinquishment of that right occurs, the dealer shall offer it to the player immediately to the right of the previous player. If the player does not accept it or there is not a player in that position, the dealer shall offer it to each of the other players in turn, moving counterclockwise around the table for the remainder of that round of play. If no player accepts the cards, the dealer shall turn the cards over and place them on the designated areas of the layout.

## **9. Procedure for dealing a third card**

- (a) After the dealer positions the cards in accordance with Section 8(c) (relating to hands of banker and player; procedure for dealing initial two cards to each hand), the dealer shall announce the Point Count of the Player's Hand and the Banker's Hand.
- (b) Following the announcement of the Point Counts of each hand, the dealer shall determine whether to deal a third card to each hand in accordance with Section 10 (relating to rules for determining whether a third card shall be dealt). Any third cards required shall be dealt as provided in Section 8(c).
- (c) In no event may more than one additional card be dealt to either hand.
- (d) If the cover card appears as the first card in the dealing shoe at the beginning of a round of

play or appears during play, the cover card shall be removed and placed to the side and the hand will be completed. Upon completion of that hand, the dealer shall announce “last hand.” At the completion of one more hand, the cards shall be replaced with new decks of cards.

**10. Rules for determining whether a third card shall be dealt**

- (a) If either the Banker’s Hand or the Player’s Hand is a Natural, no more cards may be dealt to either hand.
- (b) If the Point Count of the Banker’s Hand and the Player’s Hand is 0 to 7 on the first two cards, the Player’s Hand shall:
  - (1) Draw (take a third card) if the Player’s Hand has a Point Count of less than 6.
  - (2) Stay (not take a third card) if the Player’s Hand has a Point Count of 6 or more.
- (c) If the Point Count of the Banker’s Hand and the Player’s Hand is 0 to 7 on the first two cards, the Banker’s Hand shall draw or stay in accordance with the following requirements:
  - (1) If the Player’s Hand does not receive a third card, the Banker’s Hand shall be dealt a third card if the Point Count of the Banker’s Hand is 5 or less.
  - (2) If the Player’s Hand is dealt a third card and:
    - (i) The Banker’s Hand has a Point Count of less than 3, the Banker’s Hand shall be dealt a third card.
    - (ii) The Banker’s Hand has a Point Count of 7, the Banker’s Hand may not be dealt a third card.
    - (iii) The Banker’s Hand has a Point Count of 3, 4, 5 or 6, the Banker’s Hand shall be dealt or not dealt a third card in accordance with Table 1 as follows:

**Table 1**

When the Banker’s first two cards total	Banker draws when Player’s third card is
0, 1, 2	Banker hand always draws
3	Banker hand draws unless Player’s third card is 8
4	2 – 7
5	4 – 7
6	6 – 7
7	Banker hand stands
8, 9	Natural – Neither hand draws

**11. Announcement of result of round; payment and collection of wagers**

- (a) After each hand has received all the cards to which it is entitled under Section 8, Section 9 and Section 10 (relating to hands of banker and player; procedure for dealing initial two cards to each hand; procedure for dealing a third card; and rules for determining whether a third card shall be dealt), the dealer shall announce the final Point Count of each hand indicating which hand has won the round. If two hands have equal Point Counts, the dealer shall announce “tie hand.” If the table is designated for play as an EZ Baccarat table and the Point Counts of the Banker’s Hand and the Player’s Hand result in a Dragon 7 or a Panda 8,

the dealer shall announce “Dragon 7” or “Panda 8.” If the table is designated for play as a No Commission Baccarat table and the Point Count of the Banker’s Hand results in a Lucky 6, the dealer shall announce “Lucky 6.”

- (b) After the result of the round is announced, the dealer shall first collect each losing wager. After the losing wagers are collected, the dealer shall, starting at the highest numbered player position at which a winning wager is located, mark or collect the vigorish owed by that player, unless the table is designated for play as an EZ Baccarat or No Commission Baccarat table in which vigorish is not collected. Immediately thereafter, the dealer shall pay that player's winning wager and then, proceeding in descending order to the next highest numbered player position at which a winning wager is located, repeat this procedure until the vigorish owed by each player is either marked or collected and each winning wager is paid.
- (c) At the conclusion of a round of play, the dealer shall remove all cards from the table and place the cards in the discard rack.

## **12. Payout odds; vigorish**

- (a) A winning wager made on the Player's Hand shall be paid at odds of 1 to 1.
- (b) A winning Tie Wager shall be paid at odds of at least 8 to 1.
- (c) A winning wager made on the Banker's Hand shall be paid at odds of 1 to 1, except that the licensee shall extract a vigorish from the winning players in an amount equal to 5% of the amount won unless the licensee is offering EZ Baccarat in which vigorish is not collected. When collecting the vigorish, the licensee may round off the vigorish to 25¢ or the next highest multiple of 25¢.
- (d) A dealer shall collect the vigorish from a player in accordance with one of the following procedures selected by the licensee in its Rules Submission (~~relating to table games Rules Submissions~~):
  - (1) At the time the winning payout is made.
  - (2) At a later time, provided that:
    - (i) The outstanding vigorish shall be collected prior to beginning play with a new dealing shoe of cards or when the player leaves the gaming table, whichever occurs first.
    - (ii) The amount of the vigorish shall be tracked by placing a coin or marker button, which contains the amount of the vigorish owed, in the rectangular space on the layout that is imprinted with the number of the player owing the vigorish.
    - (iii) The coin or marker button may not be removed from the layout until the vigorish owed is collected.
- (e) If a licensee offers the Dragon Bonus Wager, in accordance with Section 7(a)(4) (relating to wagers), a vigorish may not be extracted on a winning Dragon Bonus Wager. Winning Dragon Bonus Wagers shall be paid out at the odds in one of the following pay tables selected by the licensee in its Rules Submission filed:

Hand	Paytable A	Paytable B	Paytable C
Win by 9 points	30 to 1	20 to 1	30 to 1
Win by 8 points	10 to 1	8 to 1	10 to 1
Win by 7 points	6 to 1	7 to 1	4 to 1
Win by 6 points	4 to 1	4 to 1	4 to 1
Win by 5 points	2 to 1	3 to 1	2 to 1
Win by 4 points	1 to 1	1 to 1	2 to 1
Natural winner	1 to 1	1 to 1	1 to 1
Natural tie	Push	Push	Push

(f) A winning Dragon 7 Insurance Wager, as described in Section 7(a)(5), shall be paid at odds of 40 to 1.

(g) A winning Panda 8 Insurance Wager, as described in Section 7(a)(6), shall be paid at odds of 25 to 1.

(h) If a licensee offers No Commission Baccarat, a winning wager on the Banker's Hand with a point total of 6 shall be paid at odds of 1 to 2.

(i) A winning Lucky 6 Wager, as described in Section 7(a)(7), shall be paid as follows:

(1) For a winning Banker's Hand containing two cards totaling 6 points, the payout is 12 to 1;

(2) For a winning Banker's Hand containing three cards totaling 6 points, the payout is 20 to 1.

(j) If a licensee offers the House Money Wager and the player elects to take the payout, the player shall be paid in accordance with the following pay table:

Hand	Odds
Player and Banker Pair	15 to 1
Player or Banker Pair	3 to 1

(k) If a Licensee offers the Royal 9 Baccarat Progressive side wager for Midibaccarat games the Licensee will use either six or eight standard 52-card decks and either six or seven seats at a table. Each player chair will be assigned one unique Personal King-9 combination that can award a progressive. Personal King-9 combinations must be non-suited and unique to each player seat.

Game play begins with players placing their underlying Midibaccarat wagers and optionally the Royal 9 Baccarat Progressive wager. The wager is fixed at \$5.00. After all wagers are

placed, the Banker hand and Player hand each receive two cards according to their game's procedures.

**Table 1. Paytable**

Hand	Pay
Personal King-9 vs. Personal King-9	Star Progressive
Banker Personal King-9	Spade Progressive
Player Personal King-9	Heart Progressive
Other Personal King-9 vs. Identical King-9	\$5,000
Suited Royal 9 vs. Suited Royal 9	\$1,500
Royal 9 vs. Royal 9	\$250
Any Suited Royal 9	\$50
Any Royal 9	\$25
All other hands	Loss

Hand Definitions	
Personal King-9 vs. Personal King-9	Player and Banker hand have exact "King-9" matching preprinted combination player is seated at
Banker Personal King-9	Banker hand matches preprinted combination player is seated at
Player Personal King-9	Player hand matches preprinted combination player is seated at
Other Personal King-9 vs. Identical King-9	Both Player and Banker hands match a "King-9" combination preprinted on any other seat
Suited Royal 9 vs. Suited Royal 9	Player hand and Banker hand both have a suited Royal 9, does not have to be same combination
Royal 9 vs. Royal 9	Player hand and Banker hand both have a Royal 9, does not have to be same combination
Any Suited Royal 9	A suited nine and any face card (J thru K) in the initial two cards dealt to Player or Banker hand
Any Royal 9	A nine and any face card (J thru K) in the initial two cards dealt to Player or Banker hand

The "Personal King-9 vs. Personal King-9" combination occurs when both the Banker and Player hands have the exact "King-9" combination which matches the combination posted at the chair that the player placing the wager is seated at, while the "Banker Personal King-9" and "Player Personal King-9" combinations occur if only one of the Banker or Player hands match. The "Other Personal King-9 vs. Identical King-9" combination occurs when both the Banker and player hands match one of the "King-9" combinations posted at a chair that the player placing the wager is not seated at. The "Other Personal King-9 vs. Identical King-9" combination is awarded regardless of whether the other players are placing a Royal 9 Baccarat Progressive side wager.

"Royal 9" means a nine and any face card (Jack through King) in the initial two cards dealt to a Banker or Player hand. A "Suited Royal 9" is a "Royal 9" combination where both cards in the hand are the same suit. A "Royal 9 vs. Royal 9" hand is when the Player hand and Banker hand both have a "Royal 9" combination, not necessarily the same "Royal 9" combination. A "Suited Royal 9 vs. Suited Royal 9" hand is when the player has a "Suited Royal 9" combination and the banker also has a "Suited Royal 9" combination, not necessarily the same suit or "Royal 9" combination. "Any Royal 9" and "Any Suited Royal 9" combinations are awarded when either the Banker hand or Player hand contains the

respective combination.

(1) If Must Hit Progressive for Stax is available, the dealer hitting end-round will determine if there is a random winner from those that participated in the Royal 9 Baccarat Progressive optional side bet. This will be indicated with the light-up bet sensor at that player spot as well as being indicated to the dealer on the dealer touch interface and the double sided progressive display at the table.

### **13. Irregularities**

- (a) Except as provided in subsection (b), below, a card drawn in error from the dealing shoe that is not disclosed shall be used as the first card of the next hand of play.
- (b) A third card dealt to the Player's Hand that is not disclosed, when a third card is not authorized under Section 10 (relating to rules for determining whether a third card shall be dealt), shall become the third card of the Banker's Hand if the Banker's Hand is required to draw under Section 10(c). If the Banker's Hand is required to stay, the card dealt in error shall become the first card of the next hand of play.
- (c) If a third card dealt to the Player's Hand, when a third card is not authorized under Section 10, is disclosed at the time it is dealt or is found face up in the dealing shoe, the dealer shall use the disclosed card as the third card of the Banker's Hand if the Banker's Hand is required to draw under Section 10(c). If the Banker's Hand is required to stay, the dealer shall, in accordance with one of the following procedures designated in the licensee's Rules Submission ~~(relating to table games Rules Submissions)~~:
  - (1) Place the disclosed card and one additional card, drawn face down from the dealing shoe, into the discard bucket without disclosing the additional card.
  - (2) Use the disclosed card as the first card of a simulated round of play in which wagers may not be accepted. The cards shall be dealt in accordance with this chapter and placed in the discard bucket upon completion of the dealing procedures.
- (d) Except as provided in subsection (c), above, if a card is disclosed at the time it is dealt or a card is found face up in the dealing shoe, the dealer shall use the disclosed card as the first card of a simulated round of play in which wagers may not be accepted. The cards shall be dealt in accordance with this chapter and shall be placed in the discard bucket upon completion of the dealing procedures.
- (e) If there are insufficient cards remaining in the dealing shoe to complete a round of play, that round shall be void and all wagers shall be returned. A new round shall commence after the entire set of cards has been replaced and the new set of cards have been placed in the dealing shoe.

# MINIBACCARAT

## Rules

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### 1. Definitions

The following words and terms, when used in this chapter, have the following meanings, unless the context clearly indicates otherwise:

*Dragon 7*-- A Banker's Hand which has a Point Count of 7 with a total of three cards dealt and the Player's Hand which has a Point Count of less than 7.

*EZ Baccarat*-- A variation of Minibaccarat in which vigorish is not collected.

*Natural*-- A hand which has a Point Count of 8 or 9 on the first two cards dealt.

*Panda 8*-- A Player's Hand which has a Point Count of 8 with a total of three cards dealt and the Banker's Hand which has a Point Count of less than 8.

*Free Hand* – A courtesy hand that is dealt without any wagers being placed on the table.

*No Commission Baccarat* – A variation of Minibaccarat in which no vigorish is collected on winning wagers made on the Banker's Hand.

*Lucky 6* – An optional side wager that wins when the Banker's Hand has a Point Count of 6 with two or three cards.

### 2. Minibaccarat table physical characteristics

- (a) Minibaccarat shall be played on a table having numbered positions for no more than nine seated players on one side of the table and a place for the dealer on the opposite side of the table.
- (b) The layout for a Minibaccarat table shall be submitted to the Massachusetts Gaming Commission and approved in accordance with 205 CMR 146.18 (relating to approval of table game layouts, signage and equipment) and contain, at a minimum:
  - (1) An area designated for the placement of cards for the Banker's Hand and Player's Hand.
  - (2) If a Licensee offers the Dragon Bonus Wager authorized under Section 7(a)(4) (relating to wagers), two separate areas designated for the placement of the Dragon Bonus Wager for each player located, from the player's perspective, immediately to the right of the areas designated for placement of wagers on the Banker's Hand and Player's Hand.
  - (3) If a Licensee offers EZ Baccarat in which vigorish is not collected:
    - (i) Separate areas designated for the placement of the Dragon 7 Insurance Wager, authorized under Section 7(a)(5), for each player located, from the player's perspective, on the right side of the area designated for placement of a Tie

Hand wager.

(ii) Inscriptions that advise patrons that a wager on the Banker's Hand that results in a Dragon 7 shall push and be returned to the player. If the information is not inscribed on the layout, a sign containing the information shall be posted at each Minibaccarat table.

(iii) Separate areas designated for the placement of the Panda 8 Insurance Wager, authorized under Section 7(a)(6), for each player.

(4) If a licensee offers No Commission Baccarat in which vigorish is not collected:

(i) Inscriptions that advise players that a winning wager on the Banker's Hand totaling 6 shall be paid at odds of 1 to 2. If the information is not inscribed on the layout, a sign containing the information shall be posted at each Minibaccarat table.

(ii) Separate areas designated for the placement of the Lucky 6 Wager, authorized under Section 7(a)(7), for each player located, from the player's perspective, on the right side of the area designated for placement of a Tie Hand wager.

(iii)(5) If a licensee offers the optional Progressive Payout Wager authorized under Section 12 – Payout Odds; vigorish, a separate area designated for the placement of the Royal 9 Wager for each player.

~~(4)(6)~~ (If a Licensee offers the House Money Wager, authorized under Section 7(a)(7), separate areas designated for the placement of the House Money Wager for each player.

~~(5)(7)~~ Numbered areas that correspond to the seat numbers for the purpose of marking vigorish unless the dealer, in accordance with the option selected in the Licensee's Rules Submission, collects the vigorish from a player at the time the winning payout is made or the table is designated for play as an EZ Baccarat or No Commission Baccarat table in which vigorish is not collected.

(c) Each Minibaccarat table must have a discard rack capable of handling up to 8 decks of cards and securely attached to the top of the dealer's side of the table.

### **3. Cards; number of decks**

(a) Except as provided in subsection (b), below, Minibaccarat shall be played with six to eight decks of cards that are identical in appearance and two cover cards.

(b) If an automated card shuffling device is utilized, Minibaccarat shall be played with 12 to 16 decks of cards in accordance with the following requirements:

(1) The cards shall be separated into two batches with an equal number of decks included in each batch.

(2) The cards in each batch must be of the same design but the backs of the cards in one batch must be of a different color than the cards in the other batch.

(3) One batch of cards shall be shuffled and stored in the automated card shuffling device while the other batch is being used to play the game.

(4) Both batches of cards shall be continuously alternated in and out of play, with each batch being used for every other dealing shoe.

(5) The cards from only one batch shall be placed in the discard rack at any given time.

(c) —The decks of cards opened for use at a Minibaccarat table shall be changed at least once

every 24 hours.

#### **4. Opening of the table for gaming**

- (a) After receiving six or more decks of cards at the table, the dealer shall inspect the cards for any defects. The floorperson assigned to the table shall verify the inspection.
- (b) After the cards are inspected, they shall be spread out face up on the table for visual inspection by the first player to arrive at the table. The cards shall be spread in horizontal fan shaped columns by deck according to suit and in sequence.
- (c) After the first player is afforded an opportunity to visually inspect the cards, the cards shall be turned face down on the table, mixed thoroughly by a washing of the cards and stacked.
- (d) If an automated card shuffling device is utilized and two batches of cards are received at the table, all the decks in one batch of cards shall be spread for inspection on the table separate from the decks in the other batch of cards. After the first player is afforded an opportunity to visually inspect the cards, each batch of cards shall separately be turned face down on the table and stacked.
- (e) If the decks of cards received at the table are preinspected and reshuffled in accordance with 205 CMR 146.50, subsections (a)—(d), above, do not apply.

#### **5. Shuffle and cut of the cards**

- (a) Immediately prior to commencement of play, unless the cards were reshuffled in accordance with 205 CMR 146.48-50 (relating to ~~cards; receipt, storage, inspection and removal from use~~reshuffled and preinspected cards), after each dealing shoe of cards is dealt or when directed by a floorperson or above, the dealer shall shuffle the cards, either manually or by use of an automated card shuffling device, so that the cards are randomly intermixed. If the cards have been manually shuffled, the dealer shall leave the entire stack of cards intermixed but not entirely squared off (leave them feathered) so that the floorperson can verify that the shuffle did not result in any uneven distribution of cards.
- (b) After shuffling or lacing the cards and, where applicable, reshuffling them, the dealer calling the game shall perform one of the following options. The dealer will use their right hand to offer the stack of cards, with backs facing away from him to the players to be cut, or at the casino's discretion, the dealer will cut the stack of cards for the table. The dealer shall begin with the participant seated in the highest number position at the table or, in the case of reshuffle the last curator and working clockwise around the table, shall offer the stack to each participant until a participant accepts the cut. If no participant accepts the cut, the dealer shall cut the cards.
- (c) The cards shall be cut by placing the cut card in the stack at least a deck in from either end.
- (d) Once the cover card has been inserted into the stack, the dealer shall take all cards above the cover card and place them on the bottom of the stack. The dealer shall then insert the second cover card in a position at least 14 cards above the bottom of the stack. The stack of cards

shall then be inserted into the dealing shoe for commencement of play.

- (e) After the cards have been cut and before the cards have been placed in the dealing shoe, a floorperson or above may require the cards to be recut if the floorperson or above determines that the cut was performed improperly or in any way that might affect the integrity or fairness of the game. If a recut is required, the cards shall be recut by the next person entitled to cut the cards, as determined by subsection (b), above. The stack of cards shall then be inserted into the dealing shoe for commencement of play.
- (f) Prior to commencement of play, the dealer shall remove and expose the first card from the dealing shoe and place it, and an additional number of cards, drawn face down, equal to the face value of the first card drawn, in the discard rack. When determining the face value of the first card removed from the dealing shoe, a 10, jack, queen or king shall count as ten and an ace shall count as one. The licensee has the option of placing the burned cards face up for the player prior to placing them in the discard rack or bucket.
- (g) If there is no gaming activity at a Minibaccarat table which is open for gaming, the cards shall be removed from the dealing shoe and the discard rack, and spread out on the table face down unless a player requests that the cards be spread face up on the table. After the first player is afforded an opportunity to visually inspect the cards:
  - (1) If there is no automated shuffling device in use, the cards shall be mixed thoroughly by a washing of the cards, stacked, then shuffled and cut in accordance with this section.
  - (2) If an automated shuffling device is in use, the cards shall be stacked and placed into the automated shuffling device to be shuffled. The batch of cards already in the shuffler shall then be removed. Unless a player requests otherwise, the batch of cards removed from the shuffler does not need to be spread for inspection and reshuffled prior to being dealt, if:
    - (i) The automated card shuffling device stores a single batch of shuffled cards inside the shuffler in a secure manner.
    - (ii) The shuffled cards have been secured, released and prepared for play in accordance with procedures submitted to the IEB.
- (h) When the licensee is using a manual shuffle the following steps will be incorporated into their shuffle procedure.
  - (1) The “plug” is a method for inserting unused cards from behind the cut card into the cards in the discard tray. This is usually the first step.
  - (2) The “riffle” is when the cards are divided into two piles and interlaced.
  - (3) The “turn” involves dividing the shoe into two stacks and rotating one stack 180 degrees before riffling the stacks together.
  - (4) The “strip” also known as running cuts. The strip should not occur before at least two riffles have taken place.
  - (5) The “cut” is the final step before the cards are put back into the shoe. This insures that the top card cannot be identified if it was accidentally exposed during the other steps.

## **6. Value of cards; Point Count of hand**

- (a) The value of the cards in each deck shall be as follows:
- (1) Any card from 2 to 9 shall have its face value.
  - (2) Any 10, jack, queen or king shall have a value of zero.
  - (3) Any ace shall have a value of one.
- (b) The Point Count of a hand shall be a single digit number from 0 to 9 and determined by totaling the value of the cards in the hand. If the total of the cards in a hand is a two-digit number, the left digit of the number shall be discarded and the right digit shall constitute the Point Count of the hand. Examples of this rule are as follows:
- (1) A hand composed of an ace, 2 and 4 has a Point Count of 7.
  - (2) A hand composed of an ace, 2 and 9 has a total of 12 but a Point Count of only 2 since the left digit of the number 12 is discarded.

## **7. Wagers**

- (a) The following are permissible wagers in the game of Minibaccarat:
- (1) A wager on the Banker's Hand which shall:
    - (i) A wager on the Banker's Hand which shall: Win if the Banker's Hand has a Point Count higher than that of the Player's Hand unless EZ Baccarat is being played and the Point Counts of the Banker's Hand result in a Dragon 7.
    - (ii) Lose if the Banker's Hand has a Point Count lower than that of the Player's Hand.
    - (iii) Tie and be returned to the player if the Banker's Hand and the Player's Hand have the same Point Count or if EZ Baccarat is being played and the Point Counts of the Banker's Hand and the Player's Hand result in a Dragon 7.
  - (2) A wager on the Player's Hand which shall:
    - (i) Win if the Player's Hand has a Point Count higher than that of the Banker's Hand and if EZ Baccarat is being played and the Point Counts of the Player's Hand and the Dealer's Hand result in a Panda 8.
    - (ii) Lose if the Player's Hand has a Point Count lower than that of the Banker's Hand or if EZ Baccarat is being played and the Point Counts of the Banker's Hand and the Player's Hand result in a Dragon 7.
    - (iii) Tie and be returned to the player if the Point Counts of the Banker's Hand and the Player's Hand are equal.
  - (3) A Tie Wager which shall:
    - (i) Win if the Point Counts of the Banker's Hand and the Player's Hand are equal.
    - (ii) Lose if Point Counts of the Banker's Hand and the Player's Hand are not equal.
  - (4) If offered by a Licensee, a Dragon Bonus Wager on the Banker's Hand or Player's Hand, or both, which shall:
    - (i) Win if the selected hand is:
      - a. A Natural and the other hand is not a Natural.
      - b. A Natural 9 and the other hand is a Natural 8.
      - c. Not a Natural and has a Point Count that exceeds the Point Count of the other hand by four or more points.
    - (ii) Lose if the selected hand is:
      - a. A Natural 8 and the other hand is a Natural 9.
      - b. Not a Natural and has a Point Count less than or equal to the Point Count of the

- other hand.
- c. Not a Natural and has a Point Count that exceeds the Point Count of the other hand by less than four points.
- (iii) Tie and be returned to the player if the selected hand is a Natural and the other hand is a Natural of equal Point Count.
- (5) A Dragon 7 Insurance Wager, if the table is designated for play as an EZ Baccarat table, which shall:
- (i) Win if the Banker's Hand has a Point Count of 7 with a total of three cards dealt and the Player's Hand which has a Point Count of less than 7.
- (ii) Lose if the Point Counts of the Banker's Hand do not result in a Dragon 7.
- (6) A Panda 8 Insurance Wager, if the table is designated for play as an EZ Baccarat table, which shall:
- (i) Win if the Point Counts of the Player's Hand has a Point Count of 8 with a total of three cards dealt and the Banker's Hand which has a Point Count of less than 8.
- (ii) Lose if the Point Counts of the Player's Hand do not result in a Panda 8.
- (7) A Lucky 6 Wager, if the table is designated for play as a No Commission Baccarat table, which shall:
- (i) Win if the Point Count of the Banker's Hand wins with a 6; or
- (ii) Lose if the Banker's Hand does not win with a 6.
- ~~(7)~~(8) If offered by a Licensee, a House Money Wager which shall:
- (i) Win if the first two cards of either the Banker's Hand or Player's Hand, or both, are a pair. For purposes of the House Money Wager, a pair must be of same rank (two queens, for example), regardless of suit.
- (ii) Lose if in the first two cards dealt to the Banker's Hand and the Player's Hand, neither the Banker's Hand nor the Player's Hand contains a pair.
- (b) Wagers at Minibaccarat shall be made by placing value chips or plaques on the appropriate areas of the Minibaccarat layout. Verbal wagers accompanied by cash may be accepted provided that they are confirmed by the dealer and the cash is expeditiously converted into value chips or plaques.
- (c) At the discretion of the Licensee, the player/players at the table may be allowed to omit their wagers and request a 'Free Hand' be played out.
- (d) A wager may not be made, increased or withdrawn after the dealer has announced "no more bets."

## **8. Hands of Banker and Player; procedure for dealing initial two cards to each hand**

- (a) There shall be two hands dealt in the game of Minibaccarat, one of which shall be designated the Player's Hand and the other designated the Banker's Hand.
- (b) Prior to dealing any cards, the dealer shall announce "no more bets."
- (c) The dealer shall then deal an initial four cards from the dealing shoe. The first and third cards dealt shall be placed face down on the area designated for the Player's Hand and the second and fourth cards dealt shall be placed face down on the area designated for the Banker's Hand.

- ~~(1) After all four cards have been dealt, the dealer shall place the Banker's Hand underneath the right corner of the dealing shoe. The dealer shall then hand the two cards of the Player's Hand, face down, to the player with the highest wager on the Player's Hand. After viewing the Player's Hand, the player shall return the two cards, face up, to the dealer, who shall place the cards face up on the area designated for the Player's Hand and announce the Point Count of the Player's Hand.~~
- ~~(2) The dealer shall then hand the two cards of the Banker's Hand, face down, to the player with the highest wager on the Banker's Hand. After viewing the Banker's Hand, the player shall return the two cards, face up, to the dealer, who shall place the cards face up on the area designated for the Banker's Hand and announce the Point Count of the Banker's Hand.~~
- ~~(3)(1)~~ Prior to dealing a third card to the Banker's or Player's Hand, the dealer shall settle all House Money Wagers as follows:
- ~~(4)(2)~~ If a player placed a House Money Wager, after the initial two cards of the Banker's Hand and Player's Hand have been turned face up on the layout, beginning from the dealer's right and moving counterclockwise around the table, the dealer shall collect all losing House Money wagers and pay all winning wagers in accordance with Section 12(hj) ~~of the Rules of the Game of Baccarat-Midi Baccarat~~ (relating to payout odds; vigorish) provided that, at a player's discretion, the player may add the winning House Money payout to the player's original wager on the Banker's or Player's Hand in accordance with the following:
- a. All of the winning House Money payout or, if specified in the licensee's Rules Submission filed, only a specified portion of the winning House Money payout shall be added to the area designated for the placement of the player's original wager on the Player's or Banker's Hand. The player's original wager and the House Money payout which was added to the player's original wager shall then be settled based on the outcome of the player's wager on the Player's or Banker's Hand.
  - b. A player may not touch the winning House Money payout. The dealer shall either hand the entire winning House Money payout to the player or place all or a portion thereof, as authorized by the licensee, on the area designated for the placement of the player's wager on the Player's or Banker's Hand.
- (ii) After settling the House Money Wagers, the game shall resume by dealing any third cards that are required to be dealt.
- ~~(5)(3)~~ Any third card required to be dealt to the Player's Hand shall be placed face down on the area designated for the Player's Hand. ~~The dealer shall then hand the card, face down, to the player who was handed and returned the Player's Hand. After viewing the card, the player shall return the card, face up, to the dealer, who shall place the card face up on the area designated for the Player's Hand.~~
- ~~(6)(4)~~ Any third card required to be dealt to the Banker's Hand shall be placed face down on the area designated for the Banker's Hand. ~~The dealer shall then hand the card, face down, to the player who was handed and returned the Banker's Hand. After viewing the card, the player shall return the card, face up, to the dealer, who shall place the card face up on the area designated for the Banker's Hand.~~
- ~~(7) If two or more players wager an equally high amount on the Player's Hand, the player making the wager who is closest to the dealer, moving counterclockwise around the table, shall be handed the Player's Hand and any third card required to be dealt. If two or more players wager an equally high amount on the Banker's Hand, the player making the wager~~

~~who is closest to the dealer, moving counterclockwise around the table, shall be handed the Banker's Hand and any third card required to be dealt.~~

~~(d) The dealer or floorperson assigned to the table may require any player to relinquish the right to turn over the cards in accordance with subsection (c), above, if the player unreasonably delays the game. If the voluntary or compulsory relinquishment of that right occurs, the dealer shall offer it to the player immediately to the right of the previous player. If the player does not accept it or there is not a player in that position, the dealer shall offer it to each of the other players in turn, moving counterclockwise around the table for the remainder of that round of play. If no player accepts the cards, the dealer shall turn the cards over and place them on the designated areas of the layout.~~

## **9. Procedure for dealing a third card**

- (a) After the dealer positions the cards in accordance with Section 8(c)~~(1) or (2)~~ (relating to hands of player and banker; procedure for dealing initial two cards to each hand), the dealer shall announce the Point Count of the Banker's Hand and the Player's Hand. Following the announcement of the Point Counts of each hand, the dealer shall determine whether to deal a third card to each hand in accordance with Section 10 (relating to rules for determining whether a third card shall be dealt).
- (b) After the dealer positions the cards in accordance with Section 8(c)~~(1) or (2)~~, any third card required to be dealt shall first be dealt face up to the Player's Hand and then to the Banker's Hand.
- (c) In no event may more than one additional card be dealt to either hand.
- (d) If the cover card appears as the first card in the dealing shoe at the beginning of a round of play or appears during play, the cover card shall be removed and placed to the side and the hand will be completed. Upon completion of that hand, the dealer shall announce "last hand." At the completion of one more hand, the cards shall be reshuffled.

## **10. Rules for determining whether a third card shall be dealt**

- (a) If either the Banker's Hand or the Player's Hand is a Natural, no more cards may be dealt to either hand.
- (b) If the Point Count of the Banker's Hand and the Player's Hand is 0 to 7 on the first two cards, the Player's Hand shall:
  - (1) Draw (take a third card) if the Player's Hand has a Point Count of less than 6.
  - (2) Stay (not take a third card) if the Player's Hand has a Point Count of 6 or more.
- (c) If the Point Count of the Banker's Hand and the Player's Hand is 0 to 7 on the first two cards, the Banker's Hand shall draw or stay in accordance with the following requirements:
  - (1) If the Player's Hand does not receive a third card, the Banker's Hand shall be dealt a third card if the Point Count of the Banker's Hand is 5 or less.
  - (2) If the Player's Hand is dealt a third card and:

- (i) The Banker's Hand has a Point Count of less than 3, the Banker's Hand shall be dealt a third card.
- (ii) The Banker's Hand has a Point Count of 7, the Banker's Hand may not be dealt a third card.

The Banker's Hand has a Point Count of 3, 4, 5 or 6, the Banker's Hand shall be dealt or not dealt a third card in accordance with Table 1 as follows:

**Table 1**

When the Banker's first two cards total	Banker draws when Player's third card is
0, 1, 2	Banker hand always draws
3	Banker hand draws unless Player's third card is 8
4	2 – 7
5	4 – 7
6	6 – 7
7	Banker hand stands
8, 9	Natural – Neither hand draws

**11. Announcement of result of round; payment and collection of wagers**

- (a) After each hand has received all the cards to which it is entitled under Sections 8, 9 and 10 (relating to hands of player and banker; procedure for dealing initial two cards to each hand; procedure for dealing a third card; and rules for determining whether a third card shall be dealt), the dealer shall announce the final Point Count of each hand indicating which hand has won the round. If two hands have equal Point Counts, the dealer shall announce "tie hand." If the table is designated for play as an EZ Baccarat table and the Point Counts of the Banker's Hand and the Player's Hand result in a Dragon 7 or a Panda 8, the dealer shall announce "Dragon 7" or "Panda 8." If the table is designated for play as a No Commission Baccarat table and the Point Count of the Banker's Hand results in a Lucky 6, the dealer shall announce "Lucky 6."
- (b) After the result of the round is announced, the dealer shall first collect each losing wager. After the losing wagers are collected, the dealer shall, starting at the highest numbered player position at which a winning wager is located, mark or collect the vigorish owed by that player, unless the table is designated for play as an EZ Baccarat or No Commission Baccarat table in which vigorish is not collected. Immediately thereafter, the dealer shall pay that player's winning wager and then, proceeding in descending order to the next highest numbered player position at which a winning wager is located, repeat this procedure until the vigorish owed by each player is either marked or collected and each winning wager is paid.
- (c) At the conclusion of a round of play, the dealer shall remove all cards from the table and place them in the discard rack in a manner that permits the reconstruction of each hand in the event of a question or dispute.

**12. Payout odds; vigorish**

- (a) A winning wager made on the Player's Hand shall be paid at odds of 1 to 1.

- (b) A winning Tie Wager shall be paid at odds of at least 8 to 1.
- (c) A winning wager made on the Banker's Hand shall be paid at odds of 1 to 1, except that the Licensee shall extract a vigorish from the winning players in an amount equal to 5% of the amount won unless the Licensee is offering EZ Baccarat in which vigorish is not collected. When collecting the vigorish, the Licensee may round off the vigorish to 25¢ or the next highest multiple of 25¢.
- (d) A dealer shall collect the vigorish from a player in accordance with one of the following procedures selected by the Licensee in its Rules Submission:
- (1) At the time the winning payout is made.
  - (2) At a later time, provided that:
    - (i) The outstanding vigorish shall be collected prior to the reshuffling of the cards in a dealing shoe or when the player leaves the gaming table, whichever occurs first
    - (ii) The amount of the vigorish shall be tracked by placing a coin or marker button, which contains the amount of the vigorish owed, in the rectangular space on the layout that is imprinted with the number of the player owing the vigorish.
    - (iii) The coin or marker button may not be removed from the layout until the vigorish owed is collected.
- (e) If a Licensee offers the Dragon Bonus Wager, in accordance Section 7(a)(4) (relating to wagers), a vigorish may not be extracted on a winning Dragon Bonus Wager. Winning Dragon Bonus Wagers shall be paid out at the odds in one of the following pay tables selected by the Licensee in its Rules Submission filed:

Hand	Paytable A	Paytable B	Paytable C
Win by 9 points	30 to 1	20 to 1	30 to 1
Win by 8 points	10 to 1	8 to 1	10 to 1
Win by 7 points	6 to 1	7 to 1	4 to 1
Win by 6 points	4 to 1	4 to 1	4 to 1
Win by 5 points	2 to 1	3 to 1	2 to 1
Win by 4 points	1 to 1	1 to 1	2 to 1
Natural winner	1 to 1	1 to 1	1 to 1
Natural tie	Push	Push	Push

- (f) A winning Dragon 7 Insurance Wager, as described in Section 7(a)(5), shall be paid at odds of 40 to 1.
- (g) A winning Panda 8 Insurance Wager, as described in Section 7(a)(6), shall be paid at odds of 25 to 1.
- (h) If a licensee offers No Commission Baccarat, a winning wager on the Banker's Hand with a point total of 6 shall be paid at odds of 1 to 2.

- (i) A winning Lucky 6 Wager, as described in Section 7(a)(7), shall be paid as follows:  
(1) For a winning Banker's Hand containing two cards totaling 6 points, the payout is 12 to 1; or  
~~(1)~~(2) For a winning Banker's Hand containing three cards totaling 6 points, the payout is 20 to 1.

~~(g)~~(j) If a Licensee offers the House Money Wager and the player elects to take the payout, the player shall be paid in accordance with the following pay table:

Hand	Odds
Player and Banker Pair	15 to 1
Player or Banker Pair	3 to 1

~~(h)~~(k) If a Licensee offers the Royal 9 Baccarat Progressive side wager for Minibaccarat games the Licensee will use either six or eight standard 52-card decks and six seats at a table. Each player chair will be assigned one unique Personal King-9 combination that can award a progressive. Personal King-9 combinations must be non-suited and unique to each player seat.

Game play begins with players placing their underlying Minibaccarat wagers and optionally the Royal 9 Baccarat Progressive wager. The wager is fixed at \$5.00. After all wagers are placed, the Banker hand and Player hand each receive two cards according to their game's procedures.

**Table 1. Paytable**

Hand	Pay
Personal King-9 vs. Personal King-9	Star Progressive
Banker Personal King-9	Spade Progressive
Player Personal King-9	Heart Progressive
Other Personal King-9 vs. Identical King-9	\$5,000
Suited Royal 9 vs. Suited Royal 9	\$1,500
Royal 9 vs. Royal 9	\$250
Any Suited Royal 9	\$50
Any Royal 9	\$25
All other hands	Loss

Hand Definitions	
Personal King-9 vs. Personal King-9	Player and Banker hand have exact "King-9" matching preprinted combination player is seated at
Banker Personal King-9	Banker hand matches preprinted combination player is seated at
Player Personal King-9	Player hand matches preprinted combination player is seated at
Other Personal King-9 vs. Identical King-9	Both Player and Banker hands match a "King-9" combination preprinted on any other seat
Suited Royal 9 vs. Suited Royal 9	Player hand and Banker hand both have a suited Royal 9, does not have to be same combination

Royal 9 vs. Royal 9	Player hand and Banker hand both have a Royal 9, does not have to be same combination
Any Suited Royal 9	A suited nine and any face card (J thru K) in the initial two cards dealt to Player or Banker hand
Any Royal 9	A nine and any face card (J thru K) in the initial two cards dealt to Player or Banker hand

The "Personal King-9 vs. Personal King-9" combination occurs when both the Player and Banker hands have the exact "King-9" combination which matches the combination posted at the chair that the player placing the wager is seated at, while the "Banker Personal King-9" and "Player Personal King-9" combinations occur if only one of the Banker or Player hands match. The "Other Personal King-9 vs. Identical King-9" combination occurs when both the Banker and Player hands match one of the "King-9" combinations posted at a chair that the player placing the wager is not seated at. The "Other Personal King-9 vs. Identical King-9" combination is awarded regardless of whether the other players are placing a Royal 9 Baccarat Progressive side wager.

"Royal 9" means a nine and any face card (Jack through King) in the initial two cards dealt to a Banker or Player hand. A "Suited Royal 9" is a "Royal 9" combination where both cards in the hand are the same suit. A "Royal 9 vs. Royal 9" hand is when the Banker hand and Player hand both have a "Royal 9" combination, not necessarily the same "Royal 9" combination. A "Suited Royal 9 vs. Suited Royal 9" hand is when the player has a "Suited Royal 9" combination and the banker also has a "Suited Royal 9" combination, not necessarily the same suit or "Royal 9" combination. "Any Royal 9" and "Any Suited Royal 9" combinations are awarded when either the Banker hand or Player hand contains the respective combination.

(+) (1) If Must Hit Progressive for Stax is available, the dealer hitting end-round will determine if there is a random winner from those that participated in the Royal 9 Baccarat Progressive optional side bet. This will be indicated with the light-up bet sensor at that player spot as well as being indicated to the dealer on the dealer touch interface and the double sided progressive display at the table.

### **13. Irregularities**

- (a) Except as provided in subsection (b), below, a card drawn in error from the dealing shoe that is not disclosed shall be used as the first card of the next hand of play.
- (b) A third card dealt to the Player's Hand that is not disclosed, when a third card is not authorized under Section 10 (relating to rules for determining whether a third card shall be dealt), shall become the third card of the Banker's Hand if the Banker's Hand is required to draw under Section 10(c). If the Banker's Hand is required to stay, the card dealt in error shall become the first card of the next hand of play.
- (c) If a third card dealt to the Player's Hand, when a third card is not authorized under Section 10, is disclosed at the time it is dealt or is found face up in the dealing shoe, the dealer shall use the disclosed card as the third card of the Banker's Hand if the Banker's Hand is required to draw under Section 10(c). If the Banker's Hand is required to stay, the dealer shall, in accordance with one of the following procedures designated in the Licensee's Rules

Submission:

- (1) Place the disclosed card and one additional card, drawn face down from the dealing shoe, into the discard rack without disclosing the additional card.
  - (2) Use the disclosed card as the first card of a simulated round of play in which wagers may not be accepted. The cards shall be dealt in accordance with this chapter and placed in the discard rack upon completion of the dealing procedures.
- (d) Except as provided in subsection (c), above, if a card is disclosed at the time it is dealt or a card is found face up in the dealing shoe, the dealer shall use the disclosed card as the first card of a simulated round of play in which wagers may not be accepted. The cards shall be dealt in accordance with this chapter and placed in the discard rack upon completion of the dealing procedures.
- (e) If there are insufficient cards remaining in the dealing shoe to complete a round of play, that round shall be void and all wagers shall be returned. A new round shall commence after the entire set of cards are reshuffled and placed in the dealing shoe.

#### **14. Continuous shuffling shoe or device**

In lieu of the dealing and shuffling requirements set forth in Section 5, a gaming licensee may utilize a dealing shoe or other device designed to automatically reshuffle the cards provided that such shoe or device and the procedures for dealing and shuffling the cards through use of this device are approved by the Commission or its authorized designee.



Legal Division

**TO:** Jordan Maynard, Chairman  
Eileen O'Brien, Commissioner  
Bradford Hill, Commissioner  
Nakisha Skinner, Commissioner  
Paul Brodeur, Commissioner

**FROM:** Jenna Hentoff, Deputy General Counsel  
Judith A. Young, Senior Associate General Counsel  
Burke Cain, Chief, Gaming Agents Division,  
Dave Diorio Assistant Chief, Gaming Agents Division/ Casino Compliance Coordinator

**CC:** Kevin Scanlon, General Counsel  
Justin Stempeck, Chief Deputy General Counsel

**RE:** Initial Promulgation of 205 CMR 146.18 - *Baccarat, Mini-baccarat, Midi-baccarat, and Baccarat-chemin de Fer Tables; Physical Characteristics*

**DATE:** July 1, 2026

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**Overview:**

Code of Massachusetts Regulations (“CMR”) Chapter 146.00: *Gaming Equipment* sets out the equipment necessary to conduct table games at the two Category 1 gaming establishments within the Commonwealth. Sections of the regulation prescribe the requisite chips, dice, displays (placards), shufflers, and physical layouts for common table games and game variations including but not limited to, Blackjack, Roulette, Poker and Baccarat.

205 CMR 146.18: *Baccarat, Midi-baccarat, Mini-baccarat, and Baccarat-chemin de Fer Tables; Physical Characteristics*, has been brought forward for promulgation by the Gaming Agents Division and the Legal Division to increase clarity of the regulation. These proposed amendments are occurring in conjunction with the request for a new Baccarat variation, specifically Midi and Mini Baccarat.

**Proposed Amendments:**

The Legal Division has proposed the following changes to 205 CMR 146.18:

- **Additional references for clarity in subsections (3), (4), (6) and (7):**
  - The Legal Division added additional references to Midi-Baccarat and/or Mini-Baccarat in sections that had only a general reference to Baccarat, or only one form of the authorized game.
- **Removal of existing provisions within subsection (4)(g), (h) and (i):**
  - At the request of the Gaming Agents Division, more specific references to game variations and optional bonus wagers with specific names have been struck from the regulation. These references will appear within the Authorized Rules of Baccarat, Mini-Baccarat and Midi-Baccarat.



Massachusetts Gaming Commission

- **Creation of a new provision within subsection 4(g):**
  - (g) If a gaming licensee offers one or more additional wagers or a no vigorish version of baccarat, midi-baccarat, or mini-baccarat that permits additional wagers pursuant to the authorized Rules of the Game of Baccarat, Midi-Baccarat, or Mini Baccarat:
    1. Areas at each player position designated for the placement of the additional wager or wagers in accordance with the authorized Rules of the Game of Baccarat, Midi-baccarat or Mini-baccarat; and
    2. An inscription identifying the payout odds for the additional wager or wagers unless the gaming licensee chooses to comply with 205 CMR 146.18(7).
- **Removal of subsections (8) and (9):**
  - Subsections (8) and (9) have been removed in favor of a single provision in subsection (7) which includes the requirement for payout odds signage should such information not be inscribed on the layout for any additional wagers permitted pursuant to the authorized Rules.

**Conclusion:**

The Commission’s approval of the drafted changes will initiate the promulgation process, including a period for public comment, public hearing, and final presentation before the Commission in August 2026. A Small Business Impact Statement and the draft regulation are included in the Commissioners’ packet, and members of the Gaming Agents Division and Legal Division are available if the Commissioners have any questions.



Massachusetts Gaming Commission

146.18: Baccarat, Midi-baccarat, Mini-baccarat, and Baccarat-chemin de Fer Tables; Physical Characteristics

- (1) Baccarat shall be played on a table having numbered player positions for no more than 14 players.
- (2) Baccarat-chemin de fer shall be played on a table having numbered player positions for no more than 14 players.
- (3) Both midi-baccarat and Minimini-baccarat shall be played at a table having player positions for no more than nine players on one side of the table and a place for the dealer on the opposite side; provided however, that unless the cards are changed after each shoe, a midi-baccarat or mini-baccarat table using the dealing procedure in the authorized Rules of the Game of Midi-baccarat or Mini-baccarat shall have player positions for no more than six players. The dimensions of a midi-baccarat table and a mini-baccarat table shall be submitted to the Bureau.
- (4) A true-to-scale rendering and a color photograph of the layout(s) shall be submitted to the Bureau prior to utilizing the layout design. The layout for a baccarat, midi-baccarat, mini-baccarat, or baccarat-chemin de fer table shall contain, at a minimum:
  - (a) The name or trade name of the gaming licensee offering the game;
  - (b) For baccarat, midi-baccarat and mini-baccarat layouts, specific areas designated for the placement of wagers on the “Banker’s Hand”, “Players Hand”, and “Tie Hand”;
  - (c) For baccarat-chemin de fer layouts, specific areas for the placement of the wagers authorized by the authorized Rules of the Game of Baccarat - Chemin de Fer;
  - (d) For baccarat, midi-baccarat and mini-baccarat layouts, the phrase “Tie Bets pay 8 to 1”;
  - (e) Numbered areas that correspond to the seat numbers for the purpose of marking vigorish; provided, however, that the numbered areas are not required if:
    1. For baccarat, the gaming licensee offers a no vigorish variation of the game in accordance with the authorized Rules of the Game of Baccarat;
    2. For midi-baccarat or mini-baccarat, the gaming licensee only charges vigorish in accordance with the provisions of the authorized Rules of the Game of Midi-baccarat or Mini-baccarat or offers a no vigorish variation of the game in accordance with the provisions of the authorized Rules of the Game of Midi-baccarat or Mini-baccarat;
  - (f) An area designated for the placement of cards for the “Player’s” and “Banker’s” hands;
  - ~~(g) If a gaming licensee offers the optional total card wagers in the games of baccarat, midi-baccarat and mini-baccarat;~~
    - ~~1. Three specific areas at each player position designated for the placement of total card wagers on a total of four cards, five cards and six cards, and identified with the numerals “4”, “5”, and “6”, respectively, which areas shall be located between the areas designated for the placement of wagers on a “Tie Hand” and the “Banker’s Hand”; and~~
    - ~~2. An inscription on the layout indicating the payout odds for all total card wagers;~~
  - ~~(h) If a gaming licensee offers the optional bonus wager authorized by the authorized Rules of the Game of Baccarat or Mini-baccarat:~~
    - ~~1. Two separate areas at each player position designated for the placement of the optional bonus wager which shall be located, from the player’s perspective, immediately to the right of the areas designated for the placement of wagers on the “Banker’s Hand” and “Player’s Hand”; and~~
    - ~~2. An inscription identifying the payout odds for the optional bonus wager unless the gaming licensee chooses to comply with 205 CMR 146.18(7) through (9); and~~
  - ~~(i) If a gaming licensee offers the no vigorish variation of baccarat, midi-baccarat or mini-baccarat pursuant to the authorized Rules of the Game of Baccarat, Baccarat, Midi-baccarat, or Mini-baccarat, respectively:~~
    - ~~1. An area at each player position designated for placement of the “dragon 7” wager and inscribed with “dragon 7,” which area shall be located on the right side of the area designated for the placement of a “Tie Hand” wager when viewed by the player; and~~
  - (g) An inscription identifying the payout odds for the dragon 7 wager unless the gaming licensee chooses to comply with 205 CMR 146.18(8).one or more additional wagers or a no vigorish version of baccarat, midi-baccarat, or mini-baccarat that permits additional wagers pursuant to the authorized Rules of the Game of Baccarat, Midi-baccarat or Mini-baccarat:
    1. Areas at each player position designated for the placement of the additional wager or wagers in accordance with the authorized Rules of the Game of Baccarat, Midi-baccarat or Mini-baccarat; and
    2. An inscription identifying the payout odds for the additional wager or wagers unless the gaming licensee chooses to comply with 205 CMR 146.18(7).

(5) If marker buttons are used for the purpose of marking vigorish, these marker buttons shall be placed in the table inventory float container or in a separate rack designed for the purpose of storing marker buttons and such rack shall be placed in front of the table inventory float container during gaming activity.

(6) Each baccarat, midi-baccarat and mini-baccarat table shall have a drop box and a tip box attached to it on the same side of the gaming table as, but on opposite sides of, the dealer.

(7) If the payout odds are not inscribed on the layout as ~~provided~~required by 205 CMR 146.18(4)(h)2., a sign shall be posted at each baccarat, midi-baccarat and mini-baccarat table ~~which offering offers the optional bonus~~additional wager ~~or wagers~~ authorized by the authorized Rules of the Game of Baccarat, Midi-baccarat or Mini-baccarat listing the payout odds for the ~~optional bonus~~additional wager ~~or wagers~~.

~~(8) If the payout odds are not inscribed on the layout as provided by 205 CMR 146.18(4)(h)2., a sign shall be posted at each baccarat, midi-baccarat and mini-baccarat table offering the dragon 7 wager authorized by the authorized Rules of the Game of Baccarat, Baccarat, Midi-baccarat, or Mini-baccarat, respectively, indicating the payout odds for the dragon 7 wager.~~

~~(9) If the payout odds are not inscribed on the layout as provided by 205 CMR 146.18(4)(h)2., a sign shall be posted at each baccarat, midi-baccarat and mini-baccarat table offering the panda 8 wager authorized by the authorized Rules of the Game of Baccarat, Baccarat, Midi-baccarat, or Mini-baccarat, respectively, indicating the payout odds for the panda 8 wager.~~



## **SMALL BUSINESS IMPACT STATEMENT**

The Massachusetts Gaming Commission (“Commission”) hereby files this Small Business Impact Statement in accordance with G.L. c. 30A, §2, relative to the proposed adoption of **205 CMR 146.00: *Gaming Equipment***, specifically **205 CMR 146.18: *Baccarat, Midi-baccarat, Mini-baccarat, and Baccarat-chemin de Fer Tables; Physical Characteristics***.

This regulation concerns the operation of gaming establishments in the Commonwealth, and the gaming equipment used therein. The regulation is primarily governed by G.L. c. 23K, §§ 2, 4(37), and 5.

The proposed amendments to the section are intended to add language for clarity, remove outdated language and references to layouts that are no longer in use and also provide clearer requirements to licensees regarding what is necessary to include on Midi and Mini Baccarat layouts.

Under G.L. c. 30A, §2, the Commission offers the following responses to the statutory questions:

1. Estimate of the number of small businesses subject to the proposed regulation:

As this regulation pertains to gaming licensees, small businesses are unlikely to be subject to this regulation.

2. State the projected reporting, recordkeeping, and other administrative costs required for compliance with the proposed regulation:

There are no projected reporting, recordkeeping, or other administrative costs required for small businesses to comply with this regulation.

3. State the appropriateness of performance standards versus design standards:

The standards set forth in 205 CMR 146.18 neither impose nor create new standards. The changes simplify the existing content in the regulation and constitute corrections to the existing language.

4. Identify regulations of the promulgating agency, or of another agency or department of the Commonwealth, which may duplicate or conflict with the proposed regulation:



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There appears to be no conflicting regulations in 205 CMR, and the Commission is unaware of any conflicting or duplicating regulations of any other agency or department of the Commonwealth.

5. State whether the proposed regulation is likely to deter or encourage the formation of new businesses in the Commonwealth:

This regulation is unlikely to deter nor encourage the formation of new businesses within the Commonwealth.

Massachusetts Gaming Commission

By:

/s/ Jenna Hentoff

Jenna Hentoff, Deputy General Counsel

Dated: July 1, 2026



Massachusetts Gaming Commission