



MASSACHUSETTS GAMING COMMISSION

To: Interim Chair Maynard and Commissioners Hill, O'Brien, and Skinner
From: Dean Serpa, Douglas O'Donnell, John Scully, and Derek Lennon
Date: June 6, 2024
Re: Fiscal Year 2025 (FY25) Budget Recommendations

Summary

The Massachusetts Gaming Commission's (MGC) initial Fiscal Year 2025 (FY25) budget and assessment projections are composed of the following:

- **Gaming**
 - \$33.13M for gaming regulatory costs, including funding for 86.19 full-time equivalents (FTEs) and 3 contract positions;
 - \$2.12M for the Commonwealth's indirect costs;
 - \$3.99M for the Office of the Attorney General's (AGO) gaming operations, inclusive of Massachusetts State Police (MSP) assigned to the AGO;
 - \$75K for the Alcohol and Beverage Control Commission (ABCC); resulting in,
 - \$39.87M total funding of the Gaming Control Fund requiring an assessment of \$36.13M
- **Racing**
 - \$2.01M for racing regulatory costs, including funding for 5.48 FTEs;
 - \$111.8K for the Commonwealth's indirect costs;
 - \$2.12M combined total of regulated racing costs.
- **Community Mitigation Fund**
 - \$483.42K for grant review and sub-recipient monitoring costs, including funding for 2.63 FTEs
- **Sports Wagering Control Fund**
 - \$10.08M for sports wagering regulatory costs, including funding for 43.32 FTEs and 5 contractors;
 - \$520.35K for the Commonwealth's indirect costs
 - \$500K for Office of the Attorney General
 - \$11.10M total funding of the Sports Wagering Control Fund requiring an assessment of \$10.65M
- **Public Health Trust Fund**
 - \$5.95M for the research and responsible gaming agenda, inclusive of 3 FTEs. The Commission's research and responsible gaming office will be funded by the Public Health Trust Fund (PHTF)



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Total Budget

The total budget presented today, excluding racing capital and promotional trust funds that benefit licensees and grants from the Community Mitigation Fund, is \$59.54M and funds 140.62 FTEs and 8 contract employees.

| Appropriation | Grouping Name | FY25 Budget | FTEs | Contractors |
|---|---|------------------------|---------------|-------------|
| Gaming Control Fund 10500001 | | | | |
| | MGC Regulatory Costs | \$33,132,023.00 | | |
| | Indirect | \$2,668,901.53 | | |
| | Office of Attorney General and AGO MSP | \$3,998,094.24 | | |
| | Alcohol and Beverage Control Commission | \$75,000.00 | | |
| 10500001 Total | | \$39,874,018.77 | 86.19 | 3.00 |
| Racing Development and Oversight Fund 10500003 | | | | |
| | MGC Regulatory Costs | \$2,011,355.03 | | |
| | Indirect | \$111,802.56 | | |
| 10500003 Total | | \$2,123,157.59 | 5.48 | - |
| Community Mitigation Fund 10500004 | | | | |
| | MGC Regulatory Costs | \$483,416.36 | | |
| 10500004 Total | | \$483,416.36 | 2.63 | - |
| Sports Wagering Control Fund 10501384 | | | | |
| | MGC Regulatory Costs | \$10,072,410.22 | | |
| | Research and Responsible Gaming/PHTF | \$12,100.00 | | |
| | Indirect | \$520,356.13 | | |
| | Office of Attorney General and AGO MSP | \$500,000.00 | | |
| 10501384 Total | | \$11,104,866.35 | 43.32 | 5.00 |
| Public Health Trust Fund 40001101 | | | | |
| | MGC Regulatory Costs | \$10,733.14 | | |
| | Research and Responsible Gaming/PHTF | \$5,945,766.84 | | |
| 40001101 Total | | \$5,956,499.98 | 3.00 | - |
| Grand Total | | \$59,541,959.05 | 140.62 | 8.00 |

Fiscal Year 2025 Massachusetts Gaming Commission Budget 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 that are best estimate representations of what will be needed in FY25 to operate the Commission, as well as what can be expected for revenue based on the Commission's current fee structures. These requests were then reviewed by the CFAO, the Executive Director, and the Treasurer of the Commission. A third review was conducted by representatives of both the gaming licensees and sports wagering licensees in a virtual meeting on May 16, 2024. The meeting included a comprehensive review of the Commission's budget and staffing levels.

The MGC's FY25 budget of \$59.54M represents a \$2.78M (4.9%) increase over the currently approved FY24 budget. The Commission approved an initial FY24 budget funding 132.62 FTEs and 6 contractors. As of the writing of this memorandum, the Commission has increased the approved FTEs to 135.62 FTEs with three (3) additional positions being added to the sports wagering division.



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In FY25, we recommend increasing the number to 140.62 FTEs and increasing contractors from six (6) to eight (8).

| Appropriation | FY24 Initial FTEs | FY24 Initial Contractors | FY24 Current FTEs | FY24 Current Contractors | FY25 FTEs | FY25 Contractors |
|---|-------------------|--------------------------|-------------------|--------------------------|---------------|------------------|
| Gaming Control Fund 10500001 | 87.03 | 3.00 | 85.12 | 3.00 | 86.19 | 3.00 |
| Racing Development and Oversight Fund 10500003 | 7.35 | - | 5.48 | - | 5.48 | - |
| Community Mitigation Fund 10500004 | 2.00 | - | 2.00 | - | 2.63 | - |
| Sports Wagering Control Fund 10501384 | 33.24 | 3.00 | 40.02 | 3.00 | 43.32 | 5.00 |
| Public Health Trust Fund 40001101 | 3.00 | - | 3.00 | - | 3.00 | - |
| Grand Total | 132.62 | 6.00 | 135.62 | 6.00 | 140.62 | 8.00 |

| Appropriation | Grouping Name | FY24 | FY25 | Variance | % Variance |
|---|---|------------------------|------------------------|-----------------------|---------------|
| Gaming Control Fund 10500001 | | | | | |
| | MGC Regulatory Costs | \$31,610,283.60 | \$33,132,023.00 | \$1,521,739.40 | 4.81% |
| | Indirect | \$2,605,320.52 | \$2,668,901.53 | \$63,581.01 | 2.44% |
| | Office of Attorney General and AGO MSP | \$3,924,122.55 | \$3,998,094.24 | \$73,971.69 | 1.89% |
| | Alcohol and Beverage Control Commission | \$75,000.00 | \$75,000.00 | \$0.00 | 0.00% |
| | 10500001 Total | \$38,214,726.67 | \$39,874,018.77 | \$1,659,292.10 | 4.34% |
| Racing Development and Oversight Fund 10500003 | | | | | |
| | MGC Regulatory Costs | \$1,968,738.82 | \$2,011,355.03 | \$42,616.21 | 2.16% |
| | Indirect | \$140,146.24 | \$111,802.56 | -\$28,343.68 | -20.22% |
| | 10500003 Total | \$2,108,885.06 | \$2,123,157.59 | \$14,272.53 | 0.68% |
| Community Mitigation Fund 10500004 | | | | | |
| | MGC Regulatory Costs | \$385,392.33 | \$483,416.36 | \$98,024.03 | 25.43% |
| | 10500004 Total | \$385,392.33 | \$483,416.36 | \$98,024.03 | 25.43% |
| Sports Wagering Control Fund 10501384 | | | | | |
| | MGC Regulatory Costs | \$9,160,877.22 | \$10,072,410.22 | \$911,533.00 | 9.95% |
| | Research and Responsible Gaming/PHTF | \$12,100.00 | \$12,100.00 | \$0.00 | 0.00% |
| | Indirect | \$477,774.95 | \$520,356.13 | \$42,581.18 | 8.91% |
| | Office of Attorney General and AGO MSP | \$500,000.00 | \$500,000.00 | \$0.00 | 0.00% |
| | 10501384 Total | \$10,150,752.17 | \$11,104,866.35 | \$954,114.18 | 9.40% |
| Public Health Trust Fund 40001101 | | | | | |
| | MGC Regulatory Costs | \$15,951.45 | \$10,733.14 | -\$5,218.31 | -32.71% |
| | Research and Responsible Gaming/PHTF | \$5,884,648.17 | \$5,945,766.84 | \$61,118.67 | 1.04% |
| | 40001101 Total | \$5,900,599.62 | \$5,956,499.98 | \$55,900.36 | 0.95% |
| | Grand Total | \$56,760,355.85 | \$59,541,959.05 | \$2,781,603.20 | 4.90% |

The Commission's Office of Finance developed a revised cost allocation method for charging the costs of staff that work across programs in racing, gaming, and/or sports wagering at the beginning of FY24. The method used was to take the positions that work directly on racing, sports wagering, and gaming as a subset and then determine each fund's share of that subset. Those percentages were then applied to staff that 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. At the first FY24 quarterly budget update we revised that allocation to 67% gaming control fund, 30% sports wagering control fund, and 3% racing oversight and development fund due to revenue declines in racing. The table at the top of this page shows that change and how it impacted FTE counts across appropriations.

In FY25, 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 be using the expense budget feature in the Massachusetts Management and Accounting Reporting System (MMARS) to establish these budgets and automate the process of tracking each budget to actual expenditures and commitments.



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The following section of this memorandum is a summary by appropriation of spending anticipated for: the Gaming Control Fund, the Community Mitigation Fund, the Racing Oversight and Development Fund, The Sports Wagering Control Fund, and the Public Health Trust Fund. Immediately following each summary is a chart that demonstrates significant variances between FY24 and FY25 for each division/bureau. Attachment B to this document provides a view of each division's budget by object class, object code, and then specific budget item. This same information can be found in Attachment C, but the view is ordered first by object class, then object code, then division, and finally by specific budget item.

Gaming Control Fund Regulatory vs. Statutory Costs

It is important to distinguish between the different components of the proposed budget for FY25 and understand the difference between regulatory and statutory costs. The composition of the Gaming Control Fund budget can be broken up into two areas. The first area comprises the regulatory costs of the Massachusetts Gaming Commission to regulate category 1 and 2 facilities. These regulatory costs are directly within control of the Gaming Commission. The second area comprises statutory costs that are assessments contained in the Expanded Gaming Act but are not within the budgetary discretion of the Gaming Commission. The statutory costs are the responsibility of our licensees to pay. Most of this memorandum focuses on the regulatory costs of the MGC. Below is a summary of the ~\$6.74M statutorily required costs:

- \$3.99M for the costs of the Attorney General's Office (C. 12 § 11M),
- \$75K for the Alcoholic Beverage Control Commission (C. 10 § 72A), and
- \$2.67M for Commonwealth of Massachusetts Assessed Indirect Costs (ANF Bulletin 5).

The Commission's regulatory FY25 budget projections total \$33.13M, and fund 10 divisions. The funding level of each division, along with the change from the previous year, is laid out in further detail later in this memorandum.

Gaming Control Fund 1050-0001

The MGC's currently approved FY24 budget for the Gaming Control Fund is \$38.21M. The MGC is recommending an FY25 budget of \$39.87M, which is a 4.34% increase over the currently approved FY24 budget. The MGC's regulatory costs funded by the Gaming Control Fund increased by 4.81% from \$31.61M in FY24 to \$33.13M in FY25, the statutorily required costs increased by 2.08% from \$6.6M in FY24 to \$6.74M in FY25. The table below summarizes significant changes in our regulatory costs by spending category between fiscal years:



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| Fund | Category | Class | Object object class name | FY24 | FY25 | Variance | % Variance | Variance Notes |
|-------------------------------------|--------------|-------|--|------------------------|------------------------|-----------------------|---------------|--|
| Gaming Control Fund 10500001 | | | | | | | | |
| | | | | | | | | Turnover projected at 5% of total payroll. Raises of 3%. Moved .625 FTEs off of gaming to community mitigation fund, and added 1.7 new FTEs to this appropriation. |
| | | | Regulatory Costs AA REGULAR EMPLOYEE COMPENSATION | \$8,644,526.91 | \$8,737,689.97 | \$ 93,163.06 | 1.07% | |
| | | | BB REGULAR EMPLOYEE RELATED EXPEN | \$92,617.00 | \$95,994.50 | \$ 3,377.50 | 3.52% | |
| | | | CC SPECIAL EMPLOYEES | \$176,800.00 | \$192,640.00 | \$ 15,840.00 | 8.22% | Raises for contract employees. |
| | | | DD PENSION & INSURANCE RELATED EX | \$3,670,880.82 | \$3,828,205.39 | \$ 157,324.57 | 4.11% | Increase in fringe rate |
| | | | EE ADMINISTRATIVE EXPENSES | \$683,354.92 | \$708,291.92 | \$ 24,937.00 | 3.52% | |
| | | | FF FACILITY OPERATIONAL EXPENSES | \$20,000.00 | \$20,000.00 | \$ - | 0.00% | |
| | | | | | | | | Renewed lease for office space for five (5) years. Received 3 months of free rent at end of current lease. |
| | | | GG ENERGY COSTS AND SPACE RENTAL | \$1,074,392.38 | \$817,235.42 | \$ (257,156.96) | -31.47% | |
| | | | HH CONSULTANT SVCS (TO DEPTS) | \$964,883.31 | \$988,500.00 | \$ 23,616.69 | 2.39% | |
| | | | | | | | | Increases in Gaming Enforcement Unit collective bargaining agreements both for state police and municipal police |
| | | | JJ OPERATIONAL SERVICES | \$11,779,907.93 | \$12,770,229.07 | \$ 990,321.14 | 7.75% | |
| | | | KK EQUIPMENT PURCHASE | \$62,000.00 | \$62,000.00 | \$ - | 0.00% | |
| | | | LL EQUIPMENT LEASE-MAINTAIN/REPAR | \$47,807.90 | \$65,607.90 | \$ 17,800.00 | 27.13% | New lease for an additional copier |
| | | | NN INFRASTRUCTURE: | \$30,000.00 | \$30,000.00 | \$ - | 0.00% | |
| | | | PP STATE AID/POL SUB | \$150,000.00 | \$90,000.00 | \$ (60,000.00) | -66.67% | Decrease in anticipated grant funding for HR/Diversity division. |
| | | | | | | | | Anticipated costs of a new licensing management system. |
| | | | UU IT Non-Payroll Expenses | \$4,213,112.43 | \$4,725,628.83 | \$ 512,516.40 | 10.85% | |
| 10500001 | Total | | | \$31,610,283.60 | \$33,132,023.00 | \$1,521,739.40 | 4.59% | |

The MGC Regulatory portion of the Gaming Control Trust supports 10 divisions/bureaus. The table below shows each division's/bureau's costs of providing regulatory oversight to expanded gaming in FY24 and FY25. In FY25, we are requesting funding for This item funds 86.19 FTEs and 3 contract positions. Overall regulatory spending increased by 4.59% or \$1.52M from FY24 current projections. Most of the increase comes from collective bargaining agreement increases in the Gaming Enforcement Unit (GEU) and the development of a new licensing system (this item is split 70% funded from this item and 30% funded from the sports wagering control fund).

Below is a table that compares each division by the currently approved FY24 budget and the proposed FY25 budget, for the Regulatory portion of the Gaming Control Fund, along with a brief explanation for any significant funding variances. Further details for budgets by each division are provided in attachments B and C:



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| Fund | Category | Unit | Unit Name | FY24 | FY25 | Variance | % | Variance Notes |
|-------------------------------------|-----------------------------|-------------|---------------------------------------|------------------------|------------------------|------------------------|--------------|--|
| Gaming Control Fund 10500001 | | | | | | | | |
| | MGC Regulatory Costs | 1000 | Finance and Administration | \$2,181,164.80 | \$1,991,585.18 | \$ (189,579.62) | -8.69% | Signed a 5 year extension of office lease that included a discount of 3 months of the expiring lease. |
| | | 1100 | Human Resources | \$1,427,109.58 | \$1,443,070.55 | \$ 15,960.97 | 1.12% | |
| | | 1200 | Legal | \$1,430,780.08 | \$1,608,076.94 | \$ 177,296.86 | 12.39% | Annualization of FY24 hires. Increase in hearing officer costs, offsite storage costs, memberships, and conference registrations |
| | | 1300 | Executive Director | \$561,856.57 | \$581,787.24 | \$ 19,930.67 | 3.55% | |
| | | 1400 | Information Technology | \$5,765,141.71 | \$6,083,316.53 | \$ 318,174.82 | 5.52% | Costs of new data center, annualization of FY24 hires, and portions of 2 new positions for FY25. |
| | | 1500 | Commissioners | \$1,047,419.33 | \$1,135,910.86 | \$ 88,491.53 | 8.45% | Annualization of FY24 raises. |
| | | 1800 | Communications | \$309,211.13 | \$361,969.78 | \$ 52,758.65 | 17.06% | Addition of new employee for 50% of the year. |
| | | 1900 | Ombudsman | \$170,091.23 | \$85,666.01 | \$ (84,425.22) | -49.64% | Moved portions of staff from here to community mitigation fund |
| | | 5000 | Investigations and Enforcement Bureau | \$17,995,010.46 | \$19,043,484.14 | \$ 1,048,473.68 | 5.83% | GEU CBA increases |
| | | 7000 | Licensing Division | \$986,143.73 | \$1,500,980.15 | \$ 514,836.42 | 52.21% | Development of new licensing management system. |
| | | All | All Divisions | -\$263,645.02 | -\$703,824.38 | \$ (440,179.36) | 166.96% | |
| | 10500001 Total | | | \$31,610,283.60 | \$33,132,023.00 | \$ 1,521,739.40 | 4.81% | |

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, and purchased client services for economic hardship payments, and the jockey guild. As was reported in the first quarterly budget update for FY24, 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 that compares the currently approved FY24 budget and the proposed FY25 budget for the Racing Oversight and Development Fund, along with a brief explanation for any large variances. Of importance is the fact that we have made cuts to all object classes within racing besides payroll, seasonal payroll, lab testing, and the statutorily required payments under the MM object class. We had made a request of the Legislature to amend the language of the Racehorse 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, it is an item we would like to have additional discussions 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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| Fund | Category | Object Class | object class name | FY24 | FY25 | Variance | % Variance | Variance Notes |
|---|-----------------------------|--------------|--------------------------------|-----------------------|-----------------------|--------------------|--------------|---|
| Racing Development and Oversight Fund 10500003 | | | | | | | | |
| | MGC Regulatory Costs | AA | REGULAR EMPLOYEE COMPENSATION | \$561,361.13 | \$611,888.13 | \$50,527.00 | 8.26% | This item funds 3 FTEs and 3% of support positions |
| | | BB | REGULAR EMPLOYEE RELATED EXPEN | \$13,000.00 | \$6,000.00 | -\$7,000.00 | -116.67% | |
| | | CC | SPECIAL EMPLOYEES | \$487,240.00 | \$487,240.00 | \$0.00 | 0.00% | Seasonal Salaries |
| | | DD | PENSION & INSURANCE RELATED EX | \$235,337.69 | \$306,251.90 | \$70,914.21 | 23.16% | |
| | | EE | ADMINISTRATIVE EXPENSES | \$42,385.00 | \$27,060.00 | -\$15,325.00 | -56.63% | Moved administrative costs to finance and spread across gaming and sports wagering |
| | | FF | FACILITY OPERATIONAL EXPENSES | \$42,000.00 | \$12,000.00 | -\$30,000.00 | -250.00% | Eliminated miscellaneous equipment item and reduced seasonal uniforms. |
| | | HH | CONSULTANT SVCS (TO DEPTS) | \$25,000.00 | \$10,000.00 | -\$15,000.00 | -150.00% | Reduced hearing officers to align closer to FY24 actuals |
| | | JJ | OPERATIONAL SERVICES | \$396,500.00 | \$391,000.00 | -\$5,500.00 | -1.41% | Lab Testing |
| | | 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% | statutorily required costs (hardship payments, jockey's guild, compulsive gambling ISA) |
| | | UU | IT Non-Payroll Expenses | \$10,000.00 | \$4,000.00 | -\$6,000.00 | -150.00% | Reduced maintenance for racing licensing system and |
| | Indirect | EE | ADMINISTRATIVE EXPENSES | \$140,146.24 | \$111,802.56 | -\$28,343.68 | -25.35% | |
| 10500003 Total | | | | \$2,108,885.06 | \$2,123,157.59 | \$14,272.53 | 0.67% | |
| Grand Total | | | | \$2,108,885.06 | \$2,123,157.59 | \$14,272.53 | 0.67% | |

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 2.625 FTEs, in-state travel for subrecipient monitoring purposes, and the maintenance of a grant management database. This fund increased by 20.28%, but that is all accounted for in the shift of payroll and the corresponding fringe benefits from gaming to the community mitigation fund.

| Fund | Category | Object Class | object class name | FY24 | FY25 | Variance | % Variance | Variance Notes |
|---|-----------------------------|--------------|--------------------------------|---------------------|---------------------|--------------------|---------------|--|
| Community Mitigation Fund 10500004 | | | | | | | | |
| | MGC Regulatory Costs | AA | REGULAR EMPLOYEE COMPENSATION | \$213,962.43 | \$294,181.02 | \$80,218.59 | 27.27% | Shift of 0.625 FTE from gaming to here |
| | | BB | REGULAR EMPLOYEE RELATED EXPEN | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% | |
| | | DD | PENSION & INSURANCE RELATED EX | \$93,552.53 | \$131,735.34 | \$38,182.81 | 28.98% | |
| | | EE | ADMINISTRATIVE EXPENSES | \$22,877.37 | \$2,500.00 | -\$20,377.37 | -815.09% | Decrease in administrative expenses |
| | | UU | IT Non-Payroll Expenses | \$50,000.00 | \$50,000.00 | \$0.00 | 0.00% | |
| 10500004 Total | | | | \$385,392.33 | \$483,416.36 | \$98,024.03 | 20.28% | |

Sports Wagering Control Fund 1050-1384

In August of 2022 the MA Legislature and Governor approved a bill that legalized sports betting in the Commonwealth. The Gaming Commission was designated as the regulator. Included in that bill was a sports wagering control fund to provide a means for the Commission to spend money on regulating the industry. The Commission approved an FY24 sports wagering budget of \$10.15M which continued the work of FY23 of initial suitability reviews, consulting, and outside counsel assistance to help stand up the regulatory structure of sports wagering, as well as provided funding for the first full year of regulating the sports wagering industry in MA. In FY25 staff are recommending a budget of \$11.10M, which represents a 9.40% increase. The majority of the increase



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is composed of the annualization of salaries approved for part of FY24, 3.30 new FTEs in FY25, 2 (two) new contract positions, and 30% of the FY25 anticipated cost of the purchase and development of a new Licensing Management System. The table below shows the changes from FY24 to FY25 by spending category.

| Fund | Category | Object Class | object_class_name | FY24 | FY25 | Variance | % Variance | Variance Notes |
|--|-----------------------------|--------------|--------------------------------|------------------------|------------------------|---------------------|--------------|---|
| Sports Wagering Control Fund 10501384 | | | | | | | | |
| | MGC Regulatory Costs | AA | REGULAR EMPLOYEE COMPENSATION | \$3,866,902.69 | \$4,532,647.42 | \$665,744.73 | 17.22% | Annualization of FY24 hires and addition of 3.3 FTEs and 2 Contract FTEs |
| | | BB | REGULAR EMPLOYEE RELATED EXPEN | \$7,000.00 | \$18,500.00 | \$11,500.00 | 164.29% | Additional travel anticipated by sports wagering division |
| | | CC | SPECIAL EMPLOYEES | \$147,600.00 | \$154,000.00 | \$6,400.00 | 4.34% | |
| | | DD | PENSION & INSURANCE RELATED EX | \$1,684,078.53 | \$2,009,898.03 | \$325,819.50 | 19.35% | |
| | | EE | ADMINISTRATIVE EXPENSES | \$34,500.00 | \$92,350.00 | \$57,850.00 | 167.68% | Increase for investigatory travel related expenses as well as for staff that are in the sports wagering division. |
| | | GG | ENERGY COSTS AND SPACE RENTAL | \$393,114.12 | \$311,353.26 | -\$81,760.86 | -20.80% | Signed a 5 year extension of office lease that included a discount of 3 months of the expiring lease. |
| | | HH | CONSULTANT SVCS (TO DEPTS) | \$1,692,297.00 | \$1,462,214.29 | -\$230,082.71 | -13.60% | Decrease of outside consultant assistance for suitability reviews and now shifting towards vendor reviews |
| | | JJ | OPERATIONAL SERVICES | \$291,519.27 | \$461,595.28 | \$170,076.01 | 58.34% | Restored decrease for GEU |
| | | OO | (blank) | \$318,938.67 | \$0.00 | -\$318,938.67 | -100.00% | Removed set aside that was granted in FY24 for flexibility in hiring and contractual assistance. 30% of new licensing management system |
| | | UU | IT Non-Payroll Expenses | \$724,926.94 | \$1,029,851.94 | \$304,925.00 | 42.06% | |
| | Research and Res | UU | IT Non-Payroll Expenses | \$12,100.00 | \$12,100.00 | \$0.00 | 0.00% | |
| | Indirect | EE | ADMINISTRATIVE EXPENSES | \$477,774.95 | \$520,356.13 | \$42,581.18 | 8.91% | |
| | Office of Attorney | OO | (blank) | \$500,000.00 | \$500,000.00 | \$0.00 | 0.00% | |
| 10501384 Total | | | | \$10,150,752.17 | \$11,104,866.35 | \$954,114.18 | 9.40% | |

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, 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 FY25. Funding for the office has been increased by ~1% from an approved FY24 budget of \$5.90M to an FY25 proposal of \$5.96M. Below is a table comparing FY24 to the FY25 proposal.

| Fund | Object Class | object_class_name | FY24 | FY25 | Variance | % Variance | Variance Notes |
|--|--------------|--------------------------------|-----------------------|-----------------------|--------------------|--------------|----------------|
| Public Health Trust Fund 40001101 | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | \$334,980.49 | \$368,504.49 | \$33,524.00 | 10.01% | |
| | BB | REGULAR EMPLOYEE RELATED EXPEN | \$7,250.00 | \$7,250.00 | \$0.00 | 0.00% | |
| | DD | PENSION & INSURANCE RELATED EX | \$146,466.23 | \$163,895.06 | \$17,428.83 | 11.90% | |
| | EE | ADMINISTRATIVE EXPENSES | \$420,902.90 | \$425,850.43 | \$4,947.53 | 1.18% | |
| | FF | FACILITY OPERATIONAL EXPENSES | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| | HH | CONSULTANT SVCS (TO DEPTS) | \$3,655,000.00 | \$3,655,000.00 | \$0.00 | 0.00% | |
| | JJ | OPERATIONAL SERVICES | \$15,000.00 | \$15,000.00 | \$0.00 | 0.00% | |
| | PP | STATE AID/POL SUB | \$1,320,000.00 | \$1,320,000.00 | \$0.00 | 0.00% | |
| 40001101 Total | | | \$5,900,599.62 | \$5,956,499.98 | \$55,900.36 | 0.95% | |



Massachusetts Gaming Commission

Exposures in the FY25 Budget Proposal

FY25 was another challenging budget to develop. While the Commission has established much of the framework for regulating sports wagering, we are still working through many of the day-to-day elements of being a mature and robust sports wagering regulator. The FY25 budget does have some recurring gaming exposures, as well as some new sports wagering exposures. The following are a brief list of exposures:

- Funded the minimum required by our insurance policy for litigation costs in the legal budget.
- Funded MSP overtime at consistent levels and only increased for the CBA rate adjustments.
- Funded only 3 months of consulting support for sports wagering.
- Included only 12 months of outside CPA assistance for reviewing sports wagering vendor applications. There is another potential 9 months of these reviews that could carry into FY26.
- Revenue streams and funding for racing continue to be an item of concern for FY25 and moving forward.
- Built in 50% of the total anticipated costs of the new licensing system and anticipate the build of the system will go into FY26.

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 per machine fee 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.

The finance staff is currently working with licensees to determine the anticipated number of gaming positions on July 1, 2024. Any adjustments for actual slot machine and gaming position counts will be updated in staff's first FY25 quarterly update to the Commission. After accounting for anticipated revenues from licensing fees and the annual slot fee, we are projecting an assessment of \$36.13M. The tables below represent estimates based on the information as of 5/28/2024.

| Slot Fee and Gaming Positions | | | | | | |
|-------------------------------|---------------|-------------|------------------------|------------------------|--------------------------------|----------------|
| Licensee | Slot Machines | Table Games | Table Gaming Positions | Total Gaming Positions | Percentage of Gaming Positions | FY25 Slot Fee |
| MGM | 1,555 | 63 | 401 | 1,956 | 28.68% | \$933,000.00 |
| Encore | 2,556 | 209 | 1,326 | 3,882 | 56.93% | \$1,533,600.00 |
| Penn | 952 | | | 981 | 14.39% | \$571,200.00 |
| TOTAL | 5,063 | 272 | 1,727 | 6,819 | 100.00% | \$3,037,800.00 |



Massachusetts Gaming Commission

| Licensee | Percentage of Gaming Positions | Licensee's Allocation of Assessment |
|----------|--------------------------------|-------------------------------------|
| MGM | 28.68% | 10,364,654.04 |
| EBH | 56.93% | 20,570,341.00 |
| PPC | 14.39% | 5,198,223.73 |
| TOTAL | 100.00% | 36,133,218.77 |

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 5/28/2024.

| Licensee | Percentage of Gaming Positions | PHTF Allocation of Assessment |
|----------|--------------------------------|-------------------------------|
| MGM | 28.68% | 1,434,227.89 |
| EBH | 56.93% | 2,846,458.42 |
| PPC | 14.39% | 719,313.68 |
| TOTAL | 100.00% | 5,000,000.00 |

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;

For the purposes of the FY25 assessment, we recommend using the actual adjusted gross wagering receipt (AGSWR) figures of licensees from July 1, 2023 to the end of May 2024. This will allow the Commission to assess costs and begin regulating sports wagering in FY25, and then revise for actual performance through June 30th (the end of the state fiscal year) when staff provides its first FY25 quarterly update to the Commission.

We are estimating spending of \$11.10M and revenue from fees of \$450K, which would result in an assessment of \$10.65M to be divided between the sports wagering licensees. We are unable to provide a table laying out each operator's share of the assessment until the meeting on June 20th, as we do not release AGSWR for May until June 15th.

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



Massachusetts Gaming Commission

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, 2023 through May 31, 2024 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. We are unable to provide a table laying out each operator's share of the assessment until the meeting on June 20th, as we do not release AGSWR for May until June 15th.

Conclusion

We are proposing an FY25 Gaming Control Fund budget of \$39.87M, a Research and Responsible Gaming budget funded from the Public Health Trust Fund of \$5.96M, a Community Mitigation Fund administration and oversight budget of \$483.42K, a Sports Wagering Control Fund budget of \$11.10M and Racing Oversight and Development Fund budget of \$2.12M. We recommend posting the budget documents for public comment and then reconvening on June 20th to adjust or approve the budget based on any discussion today or comments received from the public.

Attachments:

- Attachment A: FY25 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



Massachusetts Gaming Commission

Attachment A FY25 Listing of Accounts Spending and Revenue

| 2025 | | Budget Projections |
|--|-----------|----------------------|
| Row Labels | | Initial Projection |
| 10500001--Gaming Control Fund | | |
| MGC Regulatory Cost | | |
| AA REGULAR EMPLOYEE COMPENSATION | \$ | 8,737,689.97 |
| BB REGULAR EMPLOYEE RELATED EXPEN | \$ | 95,994.50 |
| CC SPECIAL EMPLOYEES | \$ | 192,640.00 |
| DD PENSION & INSURANCE RELATED EX | \$ | 3,828,205.39 |
| EE ADMINISTRATIVE EXPENSES | \$ | 708,291.92 |
| FF PROGRAM, FACILITY, OPERATIONAL SUPPIES | \$ | 20,000.00 |
| GG ENERGY COSTS AND SPACE RENTAL | \$ | 817,235.42 |
| HH CONSULTANT SVCS (TO DEPTS) | \$ | 988,500.00 |
| JJ OPERATIONAL SERVICES | \$ | 12,770,229.07 |
| KK Equipment Purchase | \$ | 62,000.00 |
| LL EQUIPMENT LEASE-MAINTAIN/REPAR | \$ | 65,607.90 |
| 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 | \$ | 4,725,628.83 |
| MGC Regulatory Cost Subtotal: | \$ | 33,132,023.00 |
| EE--Indirect Costs | \$ | 2,668,901.53 |
| Office of Attorney General | | |
| ISA to AGO | \$ | 2,927,384.00 |
| TT Reimbursement for AGO 0810-1024 | \$ | - |
| AGO State Police | \$ | 1,070,710.24 |
| Office of Attorney General Subtotal: | \$ | 3,998,094.24 |
| ISA to ABCC | \$ | 75,000.00 |
| Gaming Control Fund Total Costs | \$ | 39,874,018.77 |
| Revenue Projections | | |
| Revenues | | Initial Projection |
| Gaming Control Fund Beginning Balance 0500 | \$ | - |
| EBH Security fees 0500/Independent Monitor | \$ | - |
| ENHANCED EBH Security fees | \$ | 100,000.00 |
| Category/Region Collection Fees 0500 | \$ | - |
| Prior Year Independent Monitory Fees 500 | \$ | - |
| IEB background / investigative collections 0500 | \$ | 150,000.00 |
| Phase 1 Refunds 0500 | \$ | - |
| 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 | \$ | - |

Attachment A FY25 Listing of Accounts Spending and Revenue

| | | |
|--|-----------|----------------------|
| Region A slot Machine Fee 0500 | \$ | 1,533,600.00 |
| Region B Slot Machine Fee 0500 | \$ | 933,000.00 |
| Slots Parlor Slot Machine Fee 0500 | \$ | 571,200.00 |
| Gaming Employee License Fees (GEL) 3000 | \$ | 180,000.00 |
| Key Gaming Executive (GKE) 3000 | \$ | 10,000.00 |
| Key Gaming Employee (GKS) 3000 | \$ | 75,000.00 |
| Non-Gaming Vendor (NGV) 3000 | \$ | 50,000.00 |
| Vendor Gaming Primary (VGP) 3000 | \$ | 30,000.00 |
| Vendor Gaming Secondary (VGS) 3000 | \$ | - |
| Gaming School License (GSB)/LIQ | \$ | - |
| Gaming Service Employee License (SER) 3000 | \$ | 75,000.00 |
| Subcontractor ID Initial License (SUB) 3000 | \$ | 15,000.00 |
| Temporary License Initial License (TEM) 3000 | \$ | 10,000.00 |
| 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 | \$ | 36,133,218.77 |
| Misc/MCC Grant | \$ | - |
| Miscellaneous 0500 | \$ | 5,000.00 |
| Bank Interest 2700 | \$ | 3,000.00 |
| Grand Total | \$ | 39,874,018.77 |

| 2025 | Budget Projections | |
|---|--------------------|---------------------|
| Row Labels | Initial Projection | |
| 4000-1101 Research and Responsible Gaming/Public Health Trust Fund | | |
| AA REGULAR EMPLOYEE COMPENSATION | \$ | 334,980.49 |
| BB REGULAR EMPLOYEE RELATED EXPEN | \$ | 7,250.00 |
| CC SPECIAL EMPLOYEES | \$ | - |
| DD PENSION & INSURANCE RELATED EX | \$ | 146,466.23 |
| EE ADMINISTRATIVE EXPENSES | \$ | 420,902.90 |
| FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES | \$ | 1,000.00 |
| HH CONSULTANT SVCS (TO DEPTS) | \$ | 3,655,000.00 |
| JJ OPERATIONAL SERVICES | \$ | 15,000.00 |
| MM PURCHASED CLIENT/PROGRAM SVCS | \$ | - |
| PP STATE AID/POL SUB | \$ | 1,320,000.00 |
| UU IT Non-Payroll Expenses | \$ | - |
| ISA to DPH | \$ | - |
| Research and Responsible Gaming/Public Health Trust | | |
| Fund Subtotal: | \$ | 5,900,599.62 |

Revenue Projections

Attachment A FY25 Listing of Accounts Spending and Revenue

| Revenues | | Initial Projection |
|------------------------------|--|--------------------|
| Public Health Trust Fund ISA | | \$ 6,000,000.00 |

| Budget Projections | |
|--|------------------------|
| Row Labels | Initial Projection |
| 1050003 | |
| AA REGULAR EMPLOYEE COMPENSATION | \$ 611,888.13 |
| BB REGULAR EMPLOYEE RELATED EXPEN | \$ 6,000.00 |
| CC SPECIAL EMPLOYEES | \$ 487,240.00 |
| DD PENSION & INSURANCE RELATED EX | \$ 306,251.90 |
| EE ADMINISTRATIVE EXPENSES | \$ 27,060.00 |
| FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES | \$ 12,000.00 |
| 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 | \$ 4,000.00 |
| EE --Indirect Costs | \$ 111,802.56 |
| ISA to DPH | \$ 70,000.00 |
| Grand Total | \$ 2,123,157.59 |

| Revenue Projections | |
|--|--------------------|
| Revenues | Initial Projection |
| Racing Oversight and Development Balance Forward | |
| 0131 | \$ - |
| Plainridge Assessment 4800 | \$ 60,000.00 |
| Plainridge Daily License Fee 3003 | \$ 109,500.00 |
| Plainridge Occupational License 3003/3004 | \$ 50,000.00 |
| Plainridge Racing Development Oversight Live 0131 | \$ 25,000.00 |
| Plainridge Racing Development Oversight Simulcast 0131 | \$ 100,000.00 |
| Raynham Assessment 4800 | \$ 55,000.00 |
| Raynham Daily License Fee 3003 | \$ 92,700.00 |
| Raynham Racing Development Oversight Simulcast 0131 | \$ 75,000.00 |
| Suffolk Assessment 4800 | \$ 640,000.00 |
| Suffolk Commission Racing Development Oversight Simulcast 0131 | \$ 20,000.00 |
| Suffolk Daily License Fee 3003 | \$ 72,600.00 |
| Suffolk Occupational License 3003/3004 | \$ - |
| Suffolk Racing Development Oversight Live 0131 | \$ - |
| Suffolk TVG Commission Live 0131 | \$ - |
| Suffolk TVG Commission Simulcast 0131 | \$ 420,000.00 |

Attachment A FY25 Listing of Accounts Spending and Revenue

| | | |
|--|-----------|---------------------|
| Suffolk Twin Spires Commission Live 0131 | \$ | - |
| Suffolk Twin Spires Commission Simulcast 0131 | \$ | 200,000.00 |
| Suffolk Xpress Bet Commission Live 0131 | \$ | - |
| Suffolk Xpress Bet Commission Simulcast 0131 | \$ | 50,000.00 |
| Suffolk NYRA Bet Commission Live 0131 | \$ | - |
| Suffolk NYRA Bet Commission Simulcast 0131 | \$ | 100,000.00 |
| Transfer to General Fund 10500140 0000 | \$ | - |
| Wonderland Assessment 4800 | \$ | - |
| Wonderland Daily License Fee 3003 | \$ | - |
| Wonderland Racing Development Oversight Simulcast 0131 | \$ | 2,000.00 |
| Plainridge fine 2700 | \$ | 25,000.00 |
| Suffolk Fine 2700 | \$ | - |
| Plainridge Unclaimed wagers 5009 | \$ | - |
| Suffolk Unclaimed wagers 5009 | \$ | - |
| Raynham Unclaimed wagers 5009 | \$ | - |
| Wonderland Unclaimed wagers 5009 | \$ | - |
| Return of Unclaimed wagers | \$ | - |
| Misc/Bank Interest 0131 | \$ | 750.00 |
| Grand Total | \$ | 2,097,550.00 |

| Row Labels | Budget Projections | |
|-----------------------------------|--------------------|-------------------|
| | Initial Projection | |
| 10500004 | | |
| AA REGULAR EMPLOYEE COMPENSATION | \$ | 294,181.02 |
| BB REGULAR EMPLOYEE RELATED EXPEN | \$ | 5,000.00 |
| DD PENSION & INSURANCE RELATED EX | \$ | 131,735.34 |
| EE ADMINISTRATIVE EXPENSES | \$ | 2,500.00 |
| GG ENERGY COSTS AND SPACE RENTAL | \$ | - |
| HH CONSULTANT SVCS (Grant) | \$ | - |
| UU IT Non-Payroll Expenses | \$ | 50,000.00 |
| Grand Total | \$ | 483,416.36 |

| Row Labels | Budget Projections | |
|--|--------------------|--------------|
| | Initial Projection | |
| 10501384 | | |
| AA REGULAR EMPLOYEE COMPENSATION | \$ | 4,532,647.42 |
| BB REGULAR EMPLOYEE RELATED EXPEN | \$ | 18,500.00 |
| CC SPECIAL EMPLOYEES | \$ | 154,000.00 |
| DD PENSION & INSURANCE RELATED EX | \$ | 2,009,898.03 |
| EE ADMINISTRATIVE EXPENSES | \$ | 92,350.00 |
| FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES | \$ | - |
| GG ENERGY COSTS AND SPACE RENTAL | \$ | 311,353.26 |
| HH CONSULTANT SVCS (TO DEPTS) | \$ | 1,462,214.29 |
| JJ OPERATIONAL SERVICES | \$ | 461,595.28 |
| KK EQUIPMENT PURCHASES | \$ | - |

Attachment A FY25 Listing of Accounts Spending and Revenue

| | | |
|--|-----------------|----------------------------|
| LL EQUIPMENT LEASE-MAINTAIN/REPAR | \$ | - |
| NN INFRASTRUCTURE: | \$ | - |
| OO--ISA AGO | \$ | 500,000.00 |
| TT LOANS AND SPECIAL PAYMENTS | \$ | - |
| UU IT Non-Payroll Expenses | \$ | 1,041,951.94 |
| EE --Indirect Costs | \$ | 520,356.13 |
| Grand Total | \$ | 11,104,866.35 |
| | | Revenue Projections |
| | Revenues | Initial Projection |
| BALANCE FORWARD PRIOR YEAR | \$ | - |
| CATERGORY 1 | \$ | - |
| CATERGORY 2 | \$ | - |
| CATEROGRY 3 (TETHERED) | \$ | - |
| CATERGORY 3 (UNTETHERED) | \$ | - |
| SW GAMING CONTROL FUND BALANCE 0500 | \$ | - |
| EMPLOYEE LICENSING FEES 3000 | \$ | 200,000.00 |
| VENDOR SW FEES 3000 | \$ | 100,000.00 |
| FANTASY FEES 3000 | \$ | - |
| ASSESSMENT 0500 | \$ | 10,654,866.35 |
| FINES & PENALTIES 2700 | \$ | - |
| MISC 0500 | \$ | 50,000.00 |
| IEB BACKGROUND/INVESTIGATIVE FEES 3000 | \$ | 95,000.00 |
| BANK INTEREST SW | \$ | 5,000.00 |
| Grand Total | | \$11,104,866.35 |

Attachment 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 | \$493,065.26 | \$536,457.62 | \$43,392.36 | 8.80% |
| | | | Obj Class Totals: | | | | \$493,065.26 | \$536,457.62 | \$43,392.36 | 8.80% |
| | | BB | REGULAR EMPLOYEE RELATED EXPEN | | | | | | | |
| | | B01 | Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI | | Travel | Out of State Travel | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00% |
| | | B02 | In-State Travel | | Travel | In-State Travel | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$6,000.00 | \$6,000.00 | \$0.00 | 0.00% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Fringe | Fringe rate of 43.36% | \$214,286.16 | \$232,608.03 | \$18,321.87 | 8.55% |
| | | | | | Taxes | Tax rate of 2.45% | \$12,080.10 | \$13,143.21 | \$1,063.11 | 8.80% |
| | | | Obj Class Totals: | | | | \$226,366.26 | \$245,751.24 | \$19,384.98 | 8.56% |
| | | 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 Increased \$2,500 | \$9,500.00 | \$12,000.00 | \$2,500.00 | 26.32% |
| | | | | | 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 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% |
| | | 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% |
| | | E22 | Temp Use Space/Confer-Incidental Includes Reservation Fees | | Laz Parking/VPNE | Parking at 33 Arch St. | \$54,000.00 | \$54,000.00 | \$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% |
| | | EE2 | Conference, Training and Registration Fees | | Conference Registrations | Registration Fees | \$1,125.00 | \$1,125.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$127,468.92 | \$129,968.92 | \$2,500.00 | 1.96% |
| | | GG | ENERGY COSTS AND SPACE RENTAL | | | | | | | |

| 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 | | | | | | | |
| | | G01 | Space Rental | | Office Lease | 101 Federal St. First 6 months \$677,728.64 old lease costs, second 6 months at discount for first year of renewal \$654,850.20, 3 months of old lease for free for renewing 5 years (\$333,864.32). Total FY 25 Lease costs \$988,714.52. 70% to Gaming--\$692,1 | \$949,257.12 | \$692,100.16 | (\$257,156.96) | -27.09% |
| | | G03 | Electricity | | Electricity | 101 Federal St. 12 months | \$23,334.34 | \$23,334.34 | \$0.00 | 0.00% |
| | | G05 | Fuel For Vehicles | | Gas | Wex Bank/Gulf | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$975,591.46 | \$718,434.50 | (\$257,156.96) | -26.36% |
| | | HH | CONSULTANT SVCS (TO DEPTS) | | | | | | | |
| | | H09 | Attorneys/Legal Services | | Insurance | Comprehensive Insurance Policy | \$163,500.00 | \$163,500.00 | \$0.00 | 0.00% |
| | | H19 | Management Consultants | | Outside Consultant | CPA Firm for Annual Audits consistent with Generally Accepted Auditing Standards | \$70,000.00 | \$70,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$233,500.00 | \$233,500.00 | \$0.00 | 0.00% |
| | | JJ | OPERATIONAL SERVICES | | | | | | | |
| | | J10 | Auxiliary Financial Services | | Auxiliary Financial Services | Credit Card Fees/BillMatrix | \$200.00 | \$200.00 | \$0.00 | 0.00% |
| | | JJ2 | Auxiliary Services | | Courier | USA Couriers | \$300.00 | \$300.00 | \$0.00 | 0.00% |
| | | | | | Shredding | ProShred | \$1,615.00 | \$1,615.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$2,115.00 | \$2,115.00 | \$0.00 | 0.00% |
| | | LL | EQUIPMENT LEASE-MAINTAIN/REPAR | | | | | | | |
| | | L24 | Motorized Vehicle Equipment Rental or Lease | | Rental Cars | Enterprise Car Rental | \$500.00 | \$500.00 | \$0.00 | 0.00% |
| | | L25 | Office Equipment Rental or Lease | | Printing | Pitney Bowes | \$607.90 | \$607.90 | \$0.00 | 0.00% |
| | | L26 | Printing/Photocopy & Micrographics Equip Rent/Lease | | Copier | Canon Financial Services Increase @\$1,900 Recurring Payments for 13th floor and IEB Per Click costs of \$2.5K | \$10,100.00 | \$12,000.00 | \$1,900.00 | 18.81% |
| | | L46 | Print, Photocopying & Micrograph Equipment Maint/Repair | | Copier | Canon USA/Maintenance & Repair--Initial Contract Rate Ended | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | | | | | Xerox Leases | 6 Machines average \$300 per month Xerox Leases Recurring Payments of \$11.1K for 3 machines Per Click costs of \$3.2K (avg of this year) Increase \$400 | \$21,600.00 | \$22,000.00 | \$400.00 | 1.85% |
| | | | Obj Class Totals: | | | | \$37,807.90 | \$40,107.90 | \$2,300.00 | 6.08% |
| | | NN | INFRASTRUCTURE: | | | | | | | |
| | | N50 | Non-Major Facility Infrastructure Maintenance and Repair | | Repairs | Office/Building Repairs | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | | 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 | | | | | | | | | | |
| | | 1000 | Finance and Administration | | | | | | | | |
| | | | 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 | Diversity Consultants | \$25,000.00 | \$25,000.00 | \$0.00 | 0.00% | |
| | | | | | 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% | |
| | | | Obj Class Totals: | | | | | \$74,250.00 | \$74,250.00 | \$0.00 | 0.00% |
| | | Division/Bureau Totals: | | | | | \$2,181,164.80 | \$1,991,585.18 | (\$189,579.62) | -8.69% | |
| | | 1100 | Human Resources | | | | | | | | |
| | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | | A01 | Salaries: Inclusive | | Employee Compensation | Employee Salaries | \$411,669.92 | \$416,703.07 | \$5,033.15 | 1.22% | |
| | | | | | Merit Increases | Intern Program that Could Provide Up to 2 regular and 1 graduate intern | \$0.00 | \$87,500.00 | \$87,500.00 | #Div/0! | |
| | | | | | Raises | 3% COLA/Incentives/Equity Agency Wide | \$373,232.00 | \$281,184.27 | (\$92,047.73) | -24.66% | |
| | | | Obj Class Totals: | | | | | \$784,901.92 | \$785,387.34 | \$485.42 | 0.06% |
| | | 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% | |
| | | | Obj Class Totals: | | | | | \$6,485.00 | \$6,485.00 | \$0.00 | 0.00% |
| | | CC | SPECIAL EMPLOYEES | | | | | | | | |
| | | C23 | Management, Business Professionals & Admin Services | | Contract Employee | Administrative Help | \$52,000.00 | \$62,640.00 | \$10,640.00 | 20.46% | |
| | | | Obj Class Totals: | | | | | \$52,000.00 | \$62,640.00 | \$10,640.00 | 20.46% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Fringe | Fringe rate of 43.36% | \$178,911.75 | \$162,348.98 | (\$16,562.77) | -9.26% | |
| | | | | | Taxes | Tax rate of 2.45% | \$10,085.91 | \$10,209.23 | \$123.32 | 1.22% | |
| | | D15 | Workers' Compensation Chargebacks | | Worker's Comp Chargeback | Worker's Comp Chargeback | \$5,000.00 | \$10,000.00 | \$5,000.00 | 100.00% | |
| | | | Obj Class Totals: | | | | | \$193,997.66 | \$182,558.21 | (\$11,439.45) | -5.90% |
| | | 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% | |

| 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 | | | | | | | |
| | | E12 | Subscriptions, Memberships & Licensing Fees | Subscriptions | Human Resource Information System | | \$5,000.00 | \$5,000.00 | \$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 | | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00% |
| | | E41 | Out Of State Travel Expen on Behalf of State Employ | Travel | Travel Agent | | \$1,000.00 | \$1,000.00 | \$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% |
| | | | | Obj Class Totals: | | | \$81,000.00 | \$81,000.00 | \$0.00 | 0.00% |
| | | HH | CONSULTANT SVCS (TO DEPTS) | | | | | | | |
| | | H09 | Attorneys/Legal Services | Legal Consultants | Employment Lawyers | | \$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 | Diversity Equity and Inclusion RFR or SWC Increased Shifted \$60,000 from LEAF Grant | | \$50,000.00 | \$110,000.00 | \$60,000.00 | 120.00% |
| | | | | Strategic Consultant | Strategic Organizational Consult and Compensation | | \$0.00 | \$0.00 | \$0.00 | #Num! |
| | | | | Obj Class Totals: | | | \$60,000.00 | \$120,000.00 | \$60,000.00 | 100.00% |
| | | 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% |
| | | | | Obj Class Totals: | | | \$88,000.00 | \$88,000.00 | \$0.00 | 0.00% |
| | | PP | STATE AID/POL SUB | | | | | | | |
| | | P01 | Grants To Public Entities | Grants | Worforce Development and Diversity Grants Reduced \$60,000 moved to H23 | | \$150,000.00 | \$90,000.00 | (\$60,000.00) | -40.00% |
| | | | | Obj Class Totals: | | | \$150,000.00 | \$90,000.00 | (\$60,000.00) | -40.00% |
| | | UU | IT Non-Payroll Expenses | | | | | | | |
| | | U03 | Software & Information Technology Licenses (IT) | Software | Cornerstone HR Employee Performance Review Software Increased to \$16,275 | | \$10,725.00 | \$27,000.00 | \$16,275.00 | 151.75% |
| | | | | Obj Class Totals: | | | \$10,725.00 | \$27,000.00 | \$16,275.00 | 151.75% |

| 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 | | | | | | | |
| | | Division/Bureau Totals: | | | | | \$1,427,109.58 | \$1,443,070.55 | \$15,960.97 | 1.12% |
| | | 1200 | Legal | | | | | | | |
| | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | |
| | | A01 | Salaries: Inclusive | | Employee Compensation | Employee Salaries | \$585,339.16 | \$640,612.40 | \$55,273.24 | 9.44% |
| | | Obj Class Totals: | | | | | \$585,339.16 | \$640,612.40 | \$55,273.24 | 9.44% |
| | | 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% |
| | | Obj Class Totals: | | | | | \$14,650.00 | \$14,650.00 | \$0.00 | 0.00% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Fringe | Fringe rate of 43.36% | \$199,794.49 | \$277,769.54 | \$77,975.05 | 39.03% |
| | | | | | Taxes | Tax rate of 2.45% | \$13,146.43 | \$15,695.00 | \$2,548.57 | 19.39% |
| | | Obj Class Totals: | | | | | \$212,940.93 | \$293,464.54 | \$80,523.61 | 37.81% |
| | | 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 | \$3,700.00 | \$0.00 | 0.00% |
| | | | | | Subscriptions | Subscriptions and Memberships Westlaw ABA Increase \$4k for Thomson Reuters | \$15,000.00 | \$19,000.00 | \$4,000.00 | 26.67% |
| | | | | | Subscriptions | nstatrac Subscription | \$4,650.00 | \$4,650.00 | \$0.00 | 0.00% |
| | | E13 | Advertising Expenses | | Reg Advertising | Advertising of Regs and Meetings Increase \$5k for Racing | \$10,000.00 | \$15,000.00 | \$5,000.00 | 50.00% |
| | | 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, Registration Fees | Conference, Training, Registration Fees \$1,750 Increase for more conferences | \$6,250.00 | \$8,000.00 | \$1,750.00 | 28.00% |
| | | | | | Travel | Conference/Trainings Travel and Lodging for FTEs Increase \$2,500 for more travel | \$2,500.00 | \$5,000.00 | \$2,500.00 | 100.00% |
| | | Obj Class Totals: | | | | | \$52,100.00 | \$65,350.00 | \$13,250.00 | 25.43% |
| | | HH | CONSULTANT SVCS (TO DEPTS) | | | | | | | |
| | | H09 | Attorneys/Legal Services | | Litigation Defense | Outside Counsel Litigation Defense | \$400,000.00 | \$400,000.00 | \$0.00 | 0.00% |
| | | | | | Outside Counsel | General Practice, Regulations, Laws, etc. | \$75,000.00 | \$75,000.00 | \$0.00 | 0.00% |
| | | | | | Outside Counsel | Increase for Consultation for New Union Initiative Labor Employment Law | \$50,000.00 | \$50,000.00 | \$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 | | | | | | | | | |
| | | 1200 | Legal | | | | | | | |
| | | | H19 | Management Consultants | Hearing Officer | Hearing Officer Increased \$25,000 volume of cases | \$40,000.00 | \$65,000.00 | \$25,000.00 | 62.50% |
| | | | | Obj Class Totals: | | | \$565,000.00 | \$590,000.00 | \$25,000.00 | 4.42% |
| | | | JJ | OPERATIONAL SERVICES | | | | | | |
| | | | JJ1 | Legal Support Services | Operational Services | Offsite Storage - \$50 per month charge if boxes are pulledIncreased GRM Usage Increased for more digitization of files | \$750.00 | \$4,000.00 | \$3,250.00 | 433.33% |
| | | | | Obj Class Totals: | | | \$750.00 | \$4,000.00 | \$3,250.00 | 433.33% |
| | | | | Division/Bureau Totals: | | | \$1,430,780.09 | \$1,608,076.94 | \$177,296.85 | 12.39% |
| | | 1300 | Executive Director | | | | | | | |
| | | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | |
| | | | A01 | Salaries: Inclusive | Employee Compensation | Employee Salaries | \$384,127.12 | \$375,463.96 | (\$8,663.16) | -2.26% |
| | | | | Obj Class Totals: | | | \$384,127.12 | \$375,463.96 | (\$8,663.16) | -2.26% |
| | | | 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% |
| | | | | Obj Class Totals: | | | \$8,523.25 | \$8,523.25 | \$0.00 | 0.00% |
| | | | DD | PENSION & INSURANCE RELATED EX | | | | | | |
| | | | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | \$136,037.28 | \$162,801.17 | \$26,763.89 | 19.67% |
| | | | | | Taxes | Tax rate of 2.45% | \$7,668.92 | \$9,198.86 | \$1,529.94 | 19.95% |
| | | | | Obj Class Totals: | | | \$143,706.20 | \$172,000.03 | \$28,293.83 | 19.69% |
| | | | EE | ADMINISTRATIVE EXPENSES | | | | | | |
| | | | E12 | Subscriptions, Memberships & Licensing Fees | Memberships | NAGR increased \$300 for costs | \$500.00 | \$800.00 | \$300.00 | 60.00% |
| | | | 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% |
| | | | | Obj Class Totals: | | | \$10,500.00 | \$10,800.00 | \$300.00 | 2.86% |
| | | | 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% |
| | | | | Obj Class Totals: | | | \$10,000.00 | \$10,000.00 | \$0.00 | 0.00% |
| | | | JJ | OPERATIONAL SERVICES | | | | | | |
| | | | J50 | Instructors/Lecturers/Trainers | Training | Upper Management Training | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | | | | Obj Class Totals: | | | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | | | | Division/Bureau Totals: | | | \$561,856.57 | \$581,787.24 | \$19,930.67 | 3.55% |
| | | 1400 | Information Technology | | | | | | | |

| 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 | \$1,039,345.34 | \$1,291,486.17 | \$252,140.83 | 24.26% |
| | | | Obj Class Totals: | | | | \$1,039,345.34 | \$1,291,486.17 | \$252,140.83 | 24.26% |
| | | BB | REGULAR EMPLOYEE RELATED EXPEN | | | | | | | |
| | | B01 | Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI | | Travel | Out of State Travel G2E/Gartner increase for more FTE by \$3,125 | \$1,875.00 | \$5,000.00 | \$3,125.00 | 166.67% |
| | | B02 | In-State Travel | | Travel | In-state travel increase for more FTEs by \$1,250 | \$3,750.00 | \$5,000.00 | \$1,250.00 | 33.33% |
| | | | Obj Class Totals: | | | | \$5,625.00 | \$10,000.00 | \$4,375.00 | 77.78% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Fringe | Fringe rate of 43.36% | \$451,635.26 | \$559,988.40 | \$108,353.14 | 23.99% |
| | | | | | Taxes | Tax rate of 2.45% | \$25,463.96 | \$31,641.41 | \$6,177.45 | 24.26% |
| | | | Obj Class Totals: | | | | \$477,099.22 | \$591,629.81 | \$114,530.59 | 24.01% |
| | | EE | ADMINISTRATIVE EXPENSES | | | | | | | |
| | | E01 | Office & Administrative Supplies | | Supplies | Office and Administrative Supplies increase by \$1,500 | \$300.00 | \$1,800.00 | \$1,500.00 | 500.00% |
| | | E02 | Printing Expenses & Supplies | | Printers | Printers @\$250/printer Decrease by 300 | \$300.00 | \$0.00 | (\$300.00) | -100.00% |
| | | E12 | Subscriptions, Memberships & Licensing Fees | | Subscriptions | Pagefreezer, Gaming Compliance increase for more FTEs and subscription costs by \$10,214 | \$18,676.00 | \$28,890.00 | \$10,214.00 | 54.69% |
| | | 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 | \$0.00 | \$20,000.00 | \$20,000.00 | #Div/0! |
| | | EE2 | Conference, Training and Registration Fees | | Conference | Conference, Training and Registrations Fees Increase for more FTEs by \$2,473 | \$2,500.00 | \$4,973.00 | \$2,473.00 | 98.92% |
| | | | Obj Class Totals: | | | | \$22,776.00 | \$56,663.00 | \$33,887.00 | 148.78% |
| | | GG | ENERGY COSTS AND SPACE RENTAL | | | | | | | |
| | | G01 | Space Rental | | Data Center | Increase \$85,158.72 for IGT move Data Center Costs (Rack Space, maintenance for 2 Data Centers) | \$85,158.72 | \$85,158.72 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$85,158.72 | \$85,158.72 | \$0.00 | 0.00% |
| | | JJ | OPERATIONAL SERVICES | | | | | | | |
| | | J46 | Temporary Help Services | | TEMPORARY HELP SERVICES | SevenStep or other Temp Help | \$0.00 | \$30,000.00 | \$30,000.00 | #Div/0! |
| | | J50 | Instructors/Lecturers/Trainers | | Training | Technical Training not available on LinkedIn | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$5,000.00 | \$35,000.00 | \$30,000.00 | 600.00% |
| | | KK | EQUIPMENT PURCHASE | | | | | | | |

| 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 | | | | | | | |
| | | K07 | Office Furnishings | | Office Equipment | Creative Office Pavillion | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | | LL | <i>EQUIPMENT LEASE-MAINTAIN/REPAR</i> | | | | | | | |
| | | L24 | Motorized Vehicle Equipment Rental or Lease | | MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE | Enterprise Rental rental for conferences travel | \$0.00 | \$500.00 | \$500.00 | #Div/0! |
| | | | Obj Class Totals: | | | | \$0.00 | \$500.00 | \$500.00 | #Div/0! |
| | | NN | <i>INFRASTRUCTURE:</i> | | | | | | | |
| | | N50 | Non-Major Facility Infrastructure Maintenance and Repair | | Facilities Maintenance | \$4,450 Annual Main & Support, Parts/HVAC monitoring; Viscom \$1,500 Building Security | \$10,000.00 | \$10,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$10,000.00 | \$10,000.00 | \$0.00 | 0.00% |
| | | UU | <i>IT Non-Payroll Expenses</i> | | | | | | | |
| | | U01 | Telecommunications Services Data | | TELECOMMUNICAT IONS SERVICES DATA | Surveillance, CMS Primary/Backup Circuits, Lab Line, Windstream Services (VPN, LAN, WAN redundancy) etc decrease of \$144,390,22 from IGT Move | \$372,140.22 | \$227,750.00 | (\$144,390.22) | -38.80% |
| | | U02 | Telecommunications Services - Voice | | TELECOMMUNICAT IONS SERVICES - VOICE | OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines Increase of \$52,422,26 | \$80,587.74 | \$133,010.00 | \$52,422.26 | 65.05% |
| | | 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 Decrease of \$56,129.86 | \$387,517.16 | \$331,387.30 | (\$56,129.86) | -14.48% |
| | | U04 | Information Technology Chargeback | | INFORMATION TECHNOLOGY CHARGEBACK | EOTSS Offsite Rack Storage and Maintenance | \$0.00 | \$65,000.00 | \$65,000.00 | #Div/0! |
| | | U05 | Information Technology (IT) Temp Staff Augmentation Profs | | IT Staff Augment | Contract Systems Admin eDiscovery Specialist | \$0.00 | \$80,000.00 | \$80,000.00 | #Div/0! |
| | | | | | IT Staff Augment | Talent Burst It Staff Augment | \$0.00 | \$39,750.00 | \$39,750.00 | #Div/0! |
| | | | | | CMS - \$2,484,206.46 | CMS - IGT Intelligen (PPC, MGM, EBH) IGT move adjusted costs down 39,127.83 | \$2,326,368.27 | \$2,287,240.44 | (\$39,127.83) | -1.68% |
| | | | | | CONSULTING - \$75,000 | IT Consulting Support (TBD) | \$50,000.00 | \$50,000.00 | \$0.00 | 0.00% |
| | | | | | IGT NOC Migration | Increase for data center move and for parts IGT NOC Migration Removed | \$403,961.00 | \$0.00 | (\$403,961.00) | -100.00% |
| | | | | | Staff Augmentations Professionals | McInnis Consulting Jira Expert Removed | \$10,000.00 | \$0.00 | (\$10,000.00) | -100.00% |
| | | U06 | Information Technology (IT) Cabling | | IT Cabling | Runs/Cabling | \$3,000.00 | \$3,000.00 | \$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 | | | | | | | | | |
| | | 1400 | Information Technology | | | | | | | |
| | | U07 | Information Technology (IT) Equipment | Information Technology (IT) Equipment | IT Equipment | IT Equipment, emergency replacements (switches, routers, firewalls) etc Increase of \$91,325 | \$103,675.00 | \$195,000.00 | \$91,325.00 | 88.09% |
| | | U09 | Information Technology (IT) Equip Rental Or Lease | Information Technology (IT) Equip Rental Or Lease | INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE | ACS Leases (Refresh) increase of lease costs for more FTEs of \$23,019.08 | \$89,871.92 | \$112,891.00 | \$23,019.08 | 25.61% |
| | | U10 | Information Tech (IT) Equipment Maintenance & Repair | Information Tech (IT) Equipment Maintenance & Repair | IT Maintenance and Repair | Annual M&S Equipment/Services Reduction of \$16,605.88 | \$94,238.97 | \$77,633.09 | (\$16,605.88) | -17.62% |
| | | U11 | Information Technology (IT) Contract Services | Information Technology (IT) Contract Services | IT Contract Services | LMS, Gartner, Tallan Servicese increase of \$201,439.85 includes Xfact for Licensing Maintenance | \$193,777.15 | \$395,217.00 | \$201,439.85 | 103.95% |
| | | | | | | Obj Class Totals: | \$4,115,137.43 | \$3,997,878.83 | (\$117,258.60) | -2.85% |
| | | | | | | Division/Bureau Totals: | \$5,765,141.71 | \$6,083,316.53 | \$318,174.82 | 5.52% |
| | | 1500 | Commissioners | | | | | | | |
| | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | |
| | | A01 | Salaries: Inclusive | Salaries: Inclusive | Employee Compensation | Employee Compensation | \$595,397.04 | \$698,593.14 | \$103,196.10 | 17.33% |
| | | | | | | Obj Class Totals: | \$595,397.04 | \$698,593.14 | \$103,196.10 | 17.33% |
| | | BB | REGULAR EMPLOYEE RELATED EXPEN | | | | | | | |
| | | B01 | Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI | 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 | \$18,000.00 | \$18,000.00 | \$0.00 | 0.00% |
| | | | | | | Obj Class Totals: | \$18,000.00 | \$18,000.00 | \$0.00 | 0.00% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | \$258,759.55 | \$302,909.99 | \$44,150.44 | 17.06% |
| | | | | | Taxes | Tax rate of 2.45% | \$14,587.23 | \$17,115.53 | \$2,528.30 | 17.33% |
| | | | | | | Obj Class Totals: | \$273,346.78 | \$320,025.52 | \$46,678.74 | 17.08% |
| | | EE | ADMINISTRATIVE EXPENSES | | | | | | | |
| | | E02 | Printing Expenses & Supplies | Printing Expenses & Supplies | Office Supplies | Lane Printing, etc. | \$200.00 | \$200.00 | \$0.00 | 0.00% |
| | | E12 | Subscriptions, Memberships & Licensing Fees | 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 | 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 | \$32,000.00 | \$0.00 | 0.00% |
| | | | | | Team Building | Team Building, Agency Conferences | \$8,000.00 | \$8,000.00 | \$0.00 | 0.00% |
| | | E30 | Credit Card Purchases | Credit Card Purchases | Credit Card | Allowable Credit Card Expenses | \$7,500.00 | \$7,500.00 | \$0.00 | 0.00% |
| | | E41 | Out Of State Travel Expen on Behalf of State Employ | Out Of State Travel Expen on Behalf of State Employ | Travel Agency Fees | Travel | \$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 | | | | | | | | |
| | | | EE2 | Conference, Training and Registration Fees | Registration Fees | Conference/Trainings | \$7,000.00 | \$7,000.00 | \$0.00 | 0.00% | |
| | | | Obj Class Totals: | | | | | \$70,650.00 | \$70,650.00 | \$0.00 | 0.00% |
| | | | 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% | |
| | | | Obj Class Totals: | | | | | \$13,642.20 | \$13,642.20 | \$0.00 | 0.00% |
| | | | HH | CONSULTANT SVCS (TO DEPTS) | | | | | | | |
| | | | H09 | Attorneys/Legal Services | Consultant | N/A | \$61,383.31 | \$0.00 | (\$61,383.31) | -100.00% | |
| | | | H23 | Program Coordinators | Consultant | General Consulting | \$10,000.00 | \$10,000.00 | \$0.00 | 0.00% | |
| | | | Obj Class Totals: | | | | | \$71,383.31 | \$10,000.00 | (\$61,383.31) | -85.99% |
| | | | KK | EQUIPMENT PURCHASE | | | | | | | |
| | | | K07 | Office Furnishings | Office Equipment | Office Furnishings | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% | |
| | | | Obj Class Totals: | | | | | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | | | Division/Bureau Totals: | | | | | \$1,047,419.33 | \$1,135,910.86 | \$88,491.53 | 8.45% |
| | | 1800 | Communications | | | | | | | | |
| | | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | |
| | | | A01 | Salaries: Inclusive | Employee Compensation | Regular Salaries | \$143,905.41 | \$180,187.25 | \$36,281.84 | 25.21% | |
| | | | Obj Class Totals: | | | | | \$143,905.41 | \$180,187.25 | \$36,281.84 | 25.21% |
| | | | BB | REGULAR EMPLOYEE RELATED EXPEN | | | | | | | |
| | | | B02 | In-State Travel | Travel Reimbursement | In-State Travel Reimbursement | \$4,488.75 | \$4,488.75 | \$0.00 | 0.00% | |
| | | | Obj Class Totals: | | | | | \$4,488.75 | \$4,488.75 | \$0.00 | 0.00% |
| | | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | \$62,541.29 | \$78,129.19 | \$15,587.90 | 24.92% | |
| | | | | | Taxes | Tax rate of 2.45% | \$3,525.68 | \$4,414.59 | \$888.91 | 25.21% | |
| | | | Obj Class Totals: | | | | | \$66,066.97 | \$82,543.78 | \$16,476.81 | 24.94% |
| | | | EE | ADMINISTRATIVE EXPENSES | | | | | | | |
| | | | 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 | \$35,650.00 | \$35,650.00 | \$0.00 | 0.00% | |
| | | | Obj Class Totals: | | | | | \$41,750.00 | \$41,750.00 | \$0.00 | 0.00% |
| | | | HH | CONSULTANT SVCS (TO DEPTS) | | | | | | | |
| | | | HH3 | Media Design, Editorial and Communication | Website Design | Marketing & Website Design | \$25,000.00 | \$25,000.00 | \$0.00 | 0.00% | |
| | | | Obj Class Totals: | | | | | \$25,000.00 | \$25,000.00 | \$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 | | | | | | | | |
| | | | JJ | OPERATIONAL SERVICES | | | | | | | |
| | | | JJ2 | Auxiliary Services | Streaming | Streaming & Production of Public Meetings | \$23,000.00 | \$23,000.00 | \$0.00 | 0.00% | |
| | | | Obj Class Totals: | | | | | \$23,000.00 | \$23,000.00 | \$0.00 | 0.00% |
| | | | KK | EQUIPMENT PURCHASE | | | | | | | |
| | | | K05 | Office Equipment | Equipment Purchases | Increased to purchase additional Photography/Streaming Equipment Net Zero Purchase | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% | |
| | | | Obj Class Totals: | | | | | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | | | Division/Bureau Totals: | | | | | \$309,211.13 | \$361,969.78 | \$52,758.65 | 17.06% |
| | | 1900 | Ombudsman | | | | | | | | |
| | | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | |
| | | | A01 | Salaries: Inclusive | Employee Compensation | Regular Employees | \$114,521.78 | \$56,699.47 | (\$57,822.31) | -50.49% | |
| | | | Obj Class Totals: | | | | | \$114,521.78 | \$56,699.47 | (\$57,822.31) | -50.49% |
| | | | 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% | |
| | | | Obj Class Totals: | | | | | \$2,992.50 | \$2,992.50 | \$0.00 | 0.00% |
| | | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | \$49,771.17 | \$24,584.90 | (\$25,186.27) | -50.60% | |
| | | | | | Taxes | Tax rate of 2.45% | \$2,805.78 | \$1,389.14 | (\$1,416.64) | -50.49% | |
| | | | Obj Class Totals: | | | | | \$52,576.95 | \$25,974.04 | (\$26,602.91) | -50.60% |
| | | | Division/Bureau Totals: | | | | | \$170,091.23 | \$85,666.01 | (\$84,425.22) | -49.64% |
| | | 5000 | Investigations and Enforcement Bureau | | | | | | | | |
| | | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | |
| | | | A01 | Salaries: Inclusive | Employee Compensation | Employee Salaries | \$3,931,409.73 | \$4,078,309.25 | \$146,899.52 | 3.74% | |
| | | | A08 | Overtime Pay | Overtime | Overtime for Gaming Agents. | \$100,000.00 | \$0.00 | (\$100,000.00) | -100.00% | |
| | | | Obj Class Totals: | | | | | \$4,031,409.73 | \$4,078,309.25 | \$46,899.52 | 1.16% |
| | | | 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% | |
| | | | Obj Class Totals: | | | | | \$22,980.00 | \$22,980.00 | \$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 | | | | | | | | | |
| | | 5000 | Investigations and Enforcement Bureau | | | | | | | |
| | | CC | SPECIAL EMPLOYEES | | | | | | | |
| | | C23 | Management, Business Professionals & Admin Services | Contract Employee | Contracted Civilian Investigators | | \$124,800.00 | \$130,000.00 | \$5,200.00 | 4.17% |
| | | | Obj Class Totals: | | | | \$124,800.00 | \$130,000.00 | \$5,200.00 | 4.17% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | | \$1,708,290.66 | \$1,768,354.90 | \$60,064.24 | 3.52% |
| | | | | Taxes | Tax rate of 2.45% | | \$96,319.54 | \$99,918.57 | \$3,599.03 | 3.74% |
| | | | | Taxes | Taxes on CC Employees 2.45% | | \$3,057.60 | \$2,697.35 | (\$360.25) | -11.78% |
| | | | Obj Class Totals: | | | | \$1,807,667.80 | \$1,870,970.82 | \$63,303.02 | 3.50% |
| | | 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 | Lexis Nexis,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 | | \$100,000.00 | \$80,000.00 | (\$20,000.00) | -20.00% |
| | | EE2 | Conference, Training and Registration Fees | Registrations | Training/Conference Registration Fees. Decreased \$5k for costs shared with Sports Wagering | | \$30,000.00 | \$25,000.00 | (\$5,000.00) | -16.67% |
| | | | Obj Class Totals: | | | | \$257,110.00 | \$232,110.00 | (\$25,000.00) | -9.72% |
| | | FF | FACILITY OPERATIONAL EXPENSES | | | | | | | |
| | | F09 | Clothing & Footwear | Programatic Supplies | Clothing and Footwear | | \$20,000.00 | \$20,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$20,000.00 | \$20,000.00 | \$0.00 | 0.00% |
| | | JJ | OPERATIONAL SERVICES | | | | | | | |
| | | J25 | Laboratory & Pharmaceutical Services | Everett Police | EPDEverett Police GEU 7FTE's Increase of 5% year over year, 4% for salaries | | \$1,666,543.75 | \$1,748,361.00 | \$81,817.25 | 4.91% |
| | | | | 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 3% for salaries as well as \$17.29k for operational equipment portable radios and body cameras | | \$412,743.22 | \$441,055.27 | \$28,312.05 | 6.86% |
| | | | | Springfield Police Salaries | SPDSpringfield Police GEU 7 FTEs Increase of 3% on updated FY24 Budget | | \$1,089,648.14 | \$1,207,684.31 | \$118,036.17 | 10.83% |

| 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 | MSP MGC Salaries for MGC Investigations and Background Unit 4% increase plus taxes plus 3 additional FTEs | \$983,275.34 | \$1,012,733.60 | \$29,458.26 | 3.00% |
| | | | | | State Police | MSPMGC Staff Costs at MGM 16 FTEs 4% Increase plus taxes | \$1,890,486.33 | \$2,062,795.61 | \$172,309.28 | 9.11% |
| | | | | | State Police | MSPMGC State Police Troopers Plainville Straight Time and Payroll Taxes 4% increase plus taxes | \$1,316,353.58 | \$1,531,220.58 | \$214,867.00 | 16.32% |
| | | | | | State Police | MSPMGC State Troopers Everett 4% increase plus taxes | \$1,793,626.06 | \$1,923,570.47 | \$129,944.41 | 7.24% |
| | | | | | State Police | Racing TroopersShifted Costs to Gaming 4% increase plus taxes | \$388,377.37 | \$443,340.30 | \$54,962.93 | 14.15% |
| | | | | | State Police OT & Travel | OT and Travel for Troopers assigned to MGC GEU Increase 4% plus taxes | \$2,056,111.75 | \$2,183,475.54 | \$127,363.79 | 6.19% |
| | J28 | Law Enforcement | | | Lease Vehicles | Plainville Law Enforcement Vehicles | \$8,877.39 | \$8,877.39 | \$0.00 | 0.00% |
| | | | | | | Obj Class Totals: | \$11,656,042.93 | \$12,613,114.07 | \$957,071.14 | 8.21% |
| | 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% |
| | | | | | | Obj Class Totals: | \$47,000.00 | \$47,000.00 | \$0.00 | 0.00% |
| | 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% |
| | | | | | | Obj Class Totals: | \$15,000.00 | \$15,000.00 | \$0.00 | 0.00% |
| | UU | IT Non-Payroll Expenses | | | | | | | | |
| | U03 | Software & Information Technology Licenses (IT) | | | Software | ITRACK- OmnigoIncrease \$1k for costs | \$13,000.00 | \$14,000.00 | \$1,000.00 | 7.69% |
| | | | | | | Obj Class Totals: | \$13,000.00 | \$14,000.00 | \$1,000.00 | 7.69% |
| | | | | | | Division/Bureau Totals: | \$17,995,010.46 | \$19,043,484.14 | \$1,048,473.68 | 5.83% |
| | 7000 | Licensing Division | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | | | Employee Compensation | Regular Employee Salaries | \$653,328.24 | \$577,193.03 | (\$76,135.21) | -11.65% |
| | | | | | | Obj Class Totals: | \$653,328.24 | \$577,193.03 | (\$76,135.21) | -11.65% |
| | 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% |

| 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 | | | | | | | |
| | | B02 | In-State Travel | | Travel | In-State Travel Reimbursements-- Fingerprinting Reimbursements | \$997.50 | \$0.00 | (\$997.50) | -100.00% |
| | | | Obj Class Totals: | | | | \$2,872.50 | \$1,875.00 | (\$997.50) | -34.73% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Fringe | Fringe rate of 43.36% | \$283,936.45 | \$250,270.89 | (\$33,665.56) | -11.86% |
| | | | | | Taxes | Tax rate of 2.45% | \$16,006.54 | \$14,141.23 | (\$1,865.31) | -11.65% |
| | | | Obj Class Totals: | | | | \$299,943.00 | \$264,412.12 | (\$35,530.88) | -11.85% |
| | | EE | ADMINISTRATIVE EXPENSES | | | | | | | |
| | | E02 | Printing Expenses & Supplies | | Supplies | Supplies | \$7,500.00 | \$7,500.00 | \$0.00 | 0.00% |
| | | E06 | Postage | | Postage | Federal Express Charges | \$1,500.00 | \$1,500.00 | \$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% |
| | | | Obj Class Totals: | | | | \$20,000.00 | \$20,000.00 | \$0.00 | 0.00% |
| | | LL | EQUIPMENT LEASE-MAINTAIN/REPAR | | | | | | | |
| | | L26 | Printing/Photocopy & Micrographics Equip Rent/Lease | | Equipment Leases | Increased for Idemia Scanner Maintenance | \$10,000.00 | \$25,000.00 | \$15,000.00 | 150.00% |
| | | | Obj Class Totals: | | | | \$10,000.00 | \$25,000.00 | \$15,000.00 | 150.00% |
| | | UU | IT Non-Payroll Expenses | | | | | | | |
| | | U03 | Software & Information Technology Licenses (IT) | | Software | Licensing System Software | \$0.00 | \$350,000.00 | \$350,000.00 | #Div/0! |
| | | U11 | Information Technology (IT) Contract Services | | IT Consultant | Licensing System Implementation | \$0.00 | \$262,500.00 | \$262,500.00 | #Div/0! |
| | | | Obj Class Totals: | | | | \$0.00 | \$612,500.00 | \$612,500.00 | #Div/0! |
| | | | Division/Bureau Totals: | | | | \$986,143.74 | \$1,500,980.15 | \$514,836.42 | 52.21% |
| | | All | All Divisions | | | | | | | |
| | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | |
| | | A01 | Salaries: Inclusive | | Employee Compensation | N/A | \$169,185.91 | \$0.00 | (\$169,185.91) | -100.00% |
| | | | | | Regular Employee Compensation | Turnover Savings 5% of payroll | (\$350,000.00) | (\$482,699.66) | (\$132,699.66) | 37.91% |
| | | | Obj Class Totals: | | | | (\$180,814.09) | (\$482,699.66) | (\$301,885.57) | 166.96% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Fringe and Payroll Taxes | Fringe and Payroll Taxes on Turnover Savings (45.81%) | (\$160,335.00) | (\$221,124.72) | (\$60,789.72) | 37.91% |
| | | | | | Fringe and Taxes | N/A | \$77,504.07 | \$0.00 | (\$77,504.07) | -100.00% |
| | | | Obj Class Totals: | | | | (\$82,830.93) | (\$221,124.72) | (\$138,293.79) | 166.96% |
| | | | Division/Bureau Totals: | | | | (\$263,645.02) | (\$703,824.38) | (\$440,179.36) | 166.96% |

| 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 | | | | | | |
| | MGC Regulatory Costs | | | | Totals: | | \$31,610,283.62 | \$33,132,023.00 | \$1,521,739.38 | 4.81% |

| 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 | \$55,756.33 | \$0.00 | (\$55,756.33) | -100.00% |
| | | | | | Indirect Agency Wide | Indirect at 10% of AA, CC, HH, JJ and UU excluding U07 | \$2,549,564.19 | \$2,668,901.53 | \$119,337.34 | 4.68% |
| | | | | Obj Class Totals: | | | \$2,605,320.52 | \$2,668,901.53 | \$63,581.01 | 2.44% |
| | | | | Division/Bureau Totals: | | | \$2,605,320.52 | \$2,668,901.53 | \$63,581.01 | 2.44% |
| | Indirect | | | Totals: | | | \$2,605,320.52 | \$2,668,901.53 | \$63,581.01 | 2.44% |

| 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 4% increase including Payroll Taxes | \$636,238.55 | \$687,879.43 | \$51,640.88 | 8.12% |
| | | | | | State Police | MSPAGO State Police OT4% increase plus taxes | \$360,500.00 | \$382,830.81 | \$22,330.81 | 6.19% |
| | | | | | | Obj Class Totals: | \$996,738.55 | \$1,070,710.24 | \$73,971.69 | 7.42% |
| | OO | | | | | | | | | |
| | O99 | | | | Attorney General | place holder Funds FTEs assigned to the unit, various percentages of FTEs of support, and management positions, office space, travel, conferences, and investigative costs. | \$2,927,384.00 | \$2,927,384.00 | \$0.00 | 0.00% |
| | | | | | | Obj Class Totals: | \$2,927,384.00 | \$2,927,384.00 | \$0.00 | 0.00% |
| | | | | | | Division/Bureau Totals: | \$3,924,122.55 | \$3,998,094.24 | \$73,971.69 | 1.89% |
| | Office of Attorney General and AGO MSP | | | | | Totals: | \$3,924,122.55 | \$3,998,094.24 | \$73,971.69 | 1.89% |

| 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 | | | | | | | | |
| | | | 00 | | | | | | | |
| | | | 001 | | ISA with ABCC | ABCC | \$75,000.00 | \$75,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$75,000.00 | \$75,000.00 | \$0.00 | 0.00% |
| | | | Division/Bureau Totals: | | | | \$75,000.00 | \$75,000.00 | \$0.00 | 0.00% |
| | Alcohol and Beverage Control Commission Totals: | | | | | | \$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 | | | | | | | | | |
| Appropriation Totals | | | | | | | \$38,214,726.69 | \$39,874,018.77 | \$1,659,292.08 | 4.34% |
| 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 | \$102,489.31 | \$90,663.52 | (\$11,825.79) | -11.54% |
| | | Obj Class Totals: | | | | | \$102,489.31 | \$90,663.52 | (\$11,825.79) | -11.54% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | | | Fringe | Fringe rate of 43.36% | \$44,541.85 | \$39,311.70 | (\$5,230.15) | -11.74% |
| | | | | | Taxes | Tax rate of 2.45% | \$2,510.99 | \$2,221.26 | (\$289.73) | -11.54% |
| | | Obj Class Totals: | | | | | \$47,052.84 | \$41,532.96 | (\$5,519.88) | -11.73% |
| | | Division/Bureau Totals: | | | | | \$149,542.15 | \$132,196.48 | (\$17,345.67) | -11.60% |
| | 1100 | Human Resources | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | | | Employee Compensation | HR Employees Salaries | \$27,166.97 | \$13,561.75 | (\$13,605.22) | -50.08% |
| | | | | | Raises | 3% COLA/Incentives/Equity Agency Wide | \$37,277.01 | \$18,910.14 | (\$18,366.87) | -49.27% |
| | | Obj Class Totals: | | | | | \$64,443.98 | \$32,471.89 | (\$31,972.09) | -49.61% |
| | CC | SPECIAL EMPLOYEES | | | | | | | | |
| | C23 | Management, Business Professionals & Admin Services | | | Contract Employee | Administrative Help | \$5,200.00 | \$5,200.00 | \$0.00 | 0.00% |
| | | Obj Class Totals: | | | | | \$5,200.00 | \$5,200.00 | \$0.00 | 0.00% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | | | Fringe | Fringe rate of 43.36% | \$11,806.77 | \$5,880.37 | (\$5,926.40) | -50.19% |
| | | | | | Taxes | Tax rate of 2.45% | \$665.59 | \$332.26 | (\$333.33) | -50.08% |
| | | Obj Class Totals: | | | | | \$12,472.36 | \$6,212.63 | (\$6,259.73) | -50.19% |
| | | Division/Bureau Totals: | | | | | \$82,116.34 | \$43,884.52 | (\$38,231.82) | -46.56% |
| | 1200 | Legal | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | | | Employee Compensation | Legal Employees Salaries | \$58,533.91 | \$28,684.14 | (\$29,849.77) | -51.00% |
| | | Obj Class Totals: | | | | | \$58,533.91 | \$28,684.14 | (\$29,849.77) | -51.00% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | | | Fringe | Fringe rate of 43.36% | \$23,304.82 | \$12,437.44 | (\$10,867.38) | -46.63% |
| | | | | | Taxes | Tax rate of 2.45% | \$1,314.64 | \$702.76 | (\$611.88) | -46.54% |
| | | Obj Class Totals: | | | | | \$24,619.46 | \$13,140.20 | (\$11,479.26) | -46.63% |
| | | Division/Bureau Totals: | | | | | \$83,153.37 | \$41,824.34 | (\$41,329.03) | -49.70% |
| | 1300 | Executive Director | | | | | | | | |

| 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 Oversigh | | | | | | | | | |
| | MGC Regulatory Costs | | | | | | | | | |
| | 1300 | Executive Director | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | Employee Compensation | Exec. Dir. | Employees Salaries | | \$38,412.71 | \$16,174.31 | (\$22,238.40) | -57.89% |
| | Obj Class Totals: | | | | | | \$38,412.71 | \$16,174.31 | (\$22,238.40) | -57.89% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | | | \$13,603.73 | \$7,013.19 | (\$6,590.54) | -48.45% |
| | | | Taxes | Tax rate of 2.45% | | | \$766.89 | \$396.27 | (\$370.62) | -48.33% |
| | Obj Class Totals: | | | | | | \$14,370.62 | \$7,409.46 | (\$6,961.16) | -48.44% |
| | Division/Bureau Totals: | | | | | | \$52,783.33 | \$23,583.77 | (\$29,199.56) | -55.32% |
| | 1400 | Information Technology | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | Employee Compensation | IT | Employees Salaries | | \$99,434.49 | \$50,863.65 | (\$48,570.84) | -48.85% |
| | Obj Class Totals: | | | | | | \$99,434.49 | \$50,863.65 | (\$48,570.84) | -48.85% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | | | \$43,207.81 | \$22,054.48 | (\$21,153.33) | -48.96% |
| | | | Taxes | Tax rate of 2.45% | | | \$2,436.15 | \$1,246.15 | (\$1,190.00) | -48.85% |
| | Obj Class Totals: | | | | | | \$45,643.95 | \$23,300.63 | (\$22,343.32) | -48.95% |
| | Division/Bureau Totals: | | | | | | \$145,078.44 | \$74,164.28 | (\$70,914.16) | -48.88% |
| | 1500 | Commissioners | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | Employee Compensation | Commissioners | Employees Salaries | | \$59,539.70 | \$31,280.31 | (\$28,259.39) | -47.46% |
| | Obj Class Totals: | | | | | | \$59,539.70 | \$31,280.31 | (\$28,259.39) | -47.46% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | | | \$25,875.95 | \$13,563.14 | (\$12,312.81) | -47.58% |
| | | | Taxes | Tax rate of 2.45% | | | \$1,458.72 | \$766.37 | (\$692.35) | -47.46% |
| | Obj Class Totals: | | | | | | \$27,334.68 | \$14,329.51 | (\$13,005.17) | -47.58% |
| | Division/Bureau Totals: | | | | | | \$86,874.38 | \$45,609.82 | (\$41,264.56) | -47.50% |
| | 1800 | Communications | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | Employee Compensation | Communications | Employees Salaries | | \$14,390.54 | \$7,183.75 | (\$7,206.79) | -50.08% |
| | Obj Class Totals: | | | | | | \$14,390.54 | \$7,183.75 | (\$7,206.79) | -50.08% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | | | \$6,254.13 | \$3,114.87 | (\$3,139.26) | -50.19% |
| | | | Taxes | Tax rate of 2.45% | | | \$352.57 | \$176.00 | (\$176.57) | -50.08% |

| 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 | | | | | | | | |
| | | Obj Class Totals: | | | | | \$6,606.70 | \$3,290.87 | (\$3,315.83) | -50.19% |
| | | Division/Bureau Totals: | | | | | \$20,997.24 | \$10,474.62 | (\$10,522.62) | -50.11% |
| | 3000 | Racing Division | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | Employee Compensation | Regular Employee Salaries | | \$322,652.95 | \$361,690.94 | \$39,037.99 | 12.10% | |
| | | Obj Class Totals: | | | | | \$322,652.95 | \$361,690.94 | \$39,037.99 | 12.10% |
| | BB | REGULAR EMPLOYEE RELATED EXPEN | | | | | | | | |
| | B01 | Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI | Travel | Out of State Travel Reimbursement Reduced \$6k | | \$10,000.00 | \$4,000.00 | (\$6,000.00) | -60.00% | |
| | B02 | In-State Travel | Travel | In State Travel Reimbursement Reduced 1K | | \$3,000.00 | \$2,000.00 | (\$1,000.00) | -33.33% | |
| | | Obj Class Totals: | | | | | \$13,000.00 | \$6,000.00 | (\$7,000.00) | -53.85% |
| | CC | SPECIAL EMPLOYEES | | | | | | | | |
| | C04 | Contracted Seasonal Employees | Seasonals | Seasonal Employees | | \$482,040.00 | \$482,040.00 | \$0.00 | 0.00% | |
| | | Obj Class Totals: | | | | | \$482,040.00 | \$482,040.00 | \$0.00 | 0.00% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | | \$140,224.97 | \$156,829.20 | \$16,604.23 | 11.84% | |
| | | | Taxes | Tax rate of 2.45% | | \$7,905.00 | \$8,861.42 | \$956.42 | 12.10% | |
| | | Obj Class Totals: | | | | | \$148,129.97 | \$165,690.62 | \$17,560.65 | 11.85% |
| | EE | ADMINISTRATIVE EXPENSES | | | | | | | | |
| | E01 | Office & Administrative Supplies | Supplies | W.B. Mason moved to Finance | | \$7,500.00 | \$0.00 | (\$7,500.00) | -100.00% | |
| | E02 | Printing Expenses & Supplies | Printing | Millineum Printing moved to Finance | | \$500.00 | \$0.00 | (\$500.00) | -100.00% | |
| | E12 | Subscriptions, Memberships & Licensing Fees | Memberships | AA Dority/Organization of Racing Investigators not renewing would fall under IEB | | \$5,625.00 | \$0.00 | (\$5,625.00) | -100.00% | |
| | | | Memberships | Assoc. of Racing Regulators | | \$18,700.00 | \$18,700.00 | \$0.00 | 0.00% | |
| | E13 | Advertising Expenses | Public Hearing Notices | Boston Globe moved to Legal | | \$1,000.00 | \$0.00 | (\$1,000.00) | -100.00% | |
| | | | Public Hearing Notices | Boston Herald moved to Legal | | \$700.00 | \$0.00 | (\$700.00) | -100.00% | |
| | 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% | |
| | | Obj Class Totals: | | | | | \$42,385.00 | \$27,060.00 | (\$15,325.00) | -36.16% |
| | FF | FACILITY OPERATIONAL EXPENSES | | | | | | | | |
| | F05 | Laboratory Supplies | Vet Supplies | Gloves, scrubs etc. | | \$2,000.00 | \$2,000.00 | \$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 |
|----------|---|---|----------------------|---|-----------------|-----------------|-----------------------|-----------------------|----------------------|----------------|
| 10500003 | MGC Mass Racing Development and Oversight | | | | | | | | | |
| | MGC Regulatory Costs | | | | | | | | | |
| | 3000 | Racing Division | | | | | | | | |
| | F09 | Clothing & Footwear | Equipment | Misc Facility Equipment Removed from Budget | | | \$25,000.00 | \$0.00 | (\$25,000.00) | -100.00% |
| | | | Uniforms | Racing Uniforms for Seasonal Employees Reduced \$15K | | | \$15,000.00 | \$10,000.00 | (\$5,000.00) | -33.33% |
| | | Obj Class Totals: | | | | | \$42,000.00 | \$12,000.00 | (\$30,000.00) | -71.43% |
| | HH | CONSULTANT SVCS (TO DEPTS) | | | | | | | | |
| | H19 | Management Consultants | Hearing Officer | Hearing Officer for Racing Appeals | | | \$25,000.00 | \$10,000.00 | (\$15,000.00) | -60.00% |
| | | Obj Class Totals: | | | | | \$25,000.00 | \$10,000.00 | (\$15,000.00) | -60.00% |
| | 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 | | | \$2,000.00 | \$1,500.00 | (\$500.00) | -25.00% |
| | J28 | Law Enforcement | State Police | MSP Racing Straight Time Moved to IEB | | | \$388,377.37 | \$0.00 | (\$388,377.37) | -100.00% |
| | | | State Police | N/A | | | (\$388,377.37) | \$0.00 | \$388,377.37 | -100.00% |
| | JJ1 | Legal Support Services | Stenographer | Hardeman RealTime Moved to Legal | | | \$5,000.00 | \$0.00 | (\$5,000.00) | -100.00% |
| | 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% |
| | | Obj Class Totals: | | | | | \$396,500.00 | \$391,000.00 | (\$5,500.00) | -1.39% |
| | 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% |
| | | Obj Class Totals: | | | | | \$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% |
| | | Obj Class Totals: | | | | | \$155,000.00 | \$155,000.00 | \$0.00 | 0.00% |
| | UU | IT Non-Payroll Expenses | | | | | | | | |
| | U02 | Telecommunications Services - Voice | Phones | Verizon/AT&T Reduced \$3,000 removed phone lines | | | \$5,000.00 | \$2,000.00 | (\$3,000.00) | -60.00% |
| | U05 | Information Technology (IT) Temp Staff Augmentation Profs | Database | Racing Licensing System Reduced \$3,000 | | | \$5,000.00 | \$2,000.00 | (\$3,000.00) | -60.00% |
| | | Obj Class Totals: | | | | | \$10,000.00 | \$4,000.00 | (\$6,000.00) | -60.00% |
| | Division/Bureau Totals: | | | | | | \$1,637,622.92 | \$1,615,396.56 | (\$22,226.36) | -1.36% |
| | 5000 | Investigations and Enforcement Bureau | | | | | | | | |
| | 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 | | | | | | | | | |
| | 5000 | Investigations and Enforcement Bureau | | | | | | | | |
| | A01 | Salaries: Inclusive | Employee Compensation | Admin Employees Salaries | | | \$51,946.51 | \$20,233.39 | (\$31,713.12) | -61.05% |
| | Obj Class Totals: | | | | | | \$51,946.51 | \$20,233.39 | (\$31,713.12) | -61.05% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | | | \$22,575.95 | \$20,233.39 | (\$2,342.56) | -10.38% |
| | | | Taxes | Tax rate of 2.45% | | | \$1,272.69 | \$8,773.20 | \$7,500.51 | 589.34% |
| | Obj Class Totals: | | | | | | \$23,848.64 | \$29,006.59 | \$5,157.95 | 21.63% |
| | Division/Bureau Totals: | | | | | | \$75,795.15 | \$49,239.98 | (\$26,555.17) | -35.04% |
| | 7000 | Licensing Division | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | Employee Compensation | Regular Employee Salaries | | | \$4,719.52 | \$5,104.63 | \$385.11 | 8.16% |
| | Obj Class Totals: | | | | | | \$4,719.52 | \$5,104.63 | \$385.11 | 8.16% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | | | \$2,051.10 | \$2,213.37 | \$162.27 | 7.91% |
| | | | Taxes | Tax rate of 2.45% | | | \$115.63 | \$125.06 | \$9.43 | 8.16% |
| | Obj Class Totals: | | | | | | \$2,166.73 | \$2,338.43 | \$171.70 | 7.92% |
| | Division/Bureau Totals: | | | | | | \$6,886.25 | \$7,443.06 | \$556.81 | 8.09% |
| | All | All Divisions | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | Employee Compensation | N/A | | | (\$255,202.49) | \$0.00 | \$255,202.49 | -100.00% |
| | | | Regular Employee Compensation | Turnover Savings 5% of payroll | | | \$0.00 | (\$32,462.40) | (\$32,462.40) | #Div/0! |
| | Obj Class Totals: | | | | | | (\$255,202.49) | (\$32,462.40) | \$222,740.09 | -87.28% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Fringe and Taxes | N/A | | | (\$116,908.26) | \$0.00 | \$116,908.26 | -100.00% |
| | Obj Class Totals: | | | | | | (\$116,908.26) | \$0.00 | \$116,908.26 | -100.00% |
| | Division/Bureau Totals: | | | | | | (\$372,110.75) | (\$32,462.40) | \$339,648.35 | -91.28% |
| | MGC Regulatory Costs | | Totals: | | | | \$1,968,738.82 | \$2,011,355.03 | \$42,616.21 | 2.16% |

| 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 | N/A | (\$64,357.99) | \$0.00 | \$64,357.99 | -100.00% |
| | | | | | Indirect Agency Wide | Indirect at 10% of AA, CC, HH, JJ and UU excluding U07 | \$204,504.23 | \$111,802.56 | (\$92,701.67) | -45.33% |
| | | | | Obj Class Totals: | | | \$140,146.24 | \$111,802.56 | (\$28,343.68) | -20.22% |
| | | | | Division/Bureau Totals: | | | \$140,146.24 | \$111,802.56 | (\$28,343.68) | -20.22% |
| | Indirect | | | Totals: | | | \$140,146.24 | \$111,802.56 | (\$28,343.68) | -20.22% |

| 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 | | | | | | | | | |
| Appropriation Totals | | | | | | | \$2,108,885.06 | \$2,123,157.59 | \$14,272.53 | 0.68% |
| 10500004 | Community Mitigation | | | | | | | | | |
| | MGC Regulatory Costs | | | | | | | | | |
| | 1100 | Human Resources | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | Raises | 3% COLA/Incentives/Equity Agency Wide | | | \$10,188.69 | \$6,612.05 | (\$3,576.64) | -35.10% |
| | Obj Class Totals: | | | | | | \$10,188.69 | \$6,612.05 | (\$3,576.64) | -35.10% |
| | Division/Bureau Totals: | | | | | | \$10,188.69 | \$6,612.05 | (\$3,576.64) | -35.10% |
| | 1900 | Ombudsman | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | Employee Compensation | Regular Employee Salaries | | | \$203,773.74 | \$287,568.97 | \$83,795.23 | 41.12% |
| | Obj Class Totals: | | | | | | \$203,773.74 | \$287,568.97 | \$83,795.23 | 41.12% |
| | 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% |
| | Obj Class Totals: | | | | | | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | | | \$88,560.07 | \$124,689.90 | \$36,129.83 | 40.80% |
| | | | Taxes | Tax rate of 2.45% | | | \$4,992.46 | \$7,045.44 | \$2,052.98 | 41.12% |
| | Obj Class Totals: | | | | | | \$93,552.52 | \$131,735.34 | \$38,182.82 | 40.81% |
| | 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% | | | \$20,377.37 | \$0.00 | (\$20,377.37) | -100.00% |
| | Obj Class Totals: | | | | | | \$22,877.37 | \$2,500.00 | (\$20,377.37) | -89.07% |
| | 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% |
| | Obj Class Totals: | | | | | | \$50,000.00 | \$50,000.00 | \$0.00 | 0.00% |
| | Division/Bureau Totals: | | | | | | \$375,203.63 | \$476,804.31 | \$101,600.68 | 27.08% |
| | MGC Regulatory Costs | | Totals: | | | | \$385,392.32 | \$483,416.36 | \$98,024.04 | 25.43% |

| 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 | | | | | | | | | |
| Appropriation Totals | | | | | | | \$385,392.32 | \$483,416.36 | \$98,024.04 | 25.43% |
| 10501384 | Sports Wagering Control Fund | | | | | | | | | |
| | MGC Regulatory Costs | | | | | | | | | |
| | 1000 | Finance and Administration | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | Employee Compensation | Admin Employees Salaries | \$258,721.78 | \$295,541.82 | \$36,820.04 | 14.23% | | |
| | Obj Class Totals: | | | | \$258,721.78 | \$295,541.82 | \$36,820.04 | 14.23% | | |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | \$112,440.49 | \$128,146.93 | \$15,706.44 | 13.97% | | |
| | | | Taxes | Tax rate of 2.45% | \$6,338.68 | \$7,240.78 | \$902.10 | 14.23% | | |
| | Obj Class Totals: | | | | \$118,779.17 | \$135,387.71 | \$16,608.54 | 13.98% | | |
| | GG | ENERGY COSTS AND SPACE RENTAL | | | | | | | | |
| | G01 | Space Rental | Office Lease | 101 Federal St. First 6 months \$677,728.64 old lease costs, second 6 months at discount for first year of renewal \$654,850.20, 3 months of old lease for free for renewing 5 years (\$333,864.32). Total FY 25 Lease costs \$988,714.52. 70% to Gaming--\$692,1 | \$378,375.22 | \$296,614.36 | (\$81,760.86) | -21.61% | | |
| | G03 | Electricity | Electricity | 101 Federal St. 12 months | \$9,301.10 | \$9,301.10 | \$0.00 | 0.00% | | |
| | Obj Class Totals: | | | | \$387,676.32 | \$305,915.46 | (\$81,760.86) | -21.09% | | |
| | 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% | | |
| | Obj Class Totals: | | | | \$14,250.00 | \$14,250.00 | \$0.00 | 0.00% | | |
| | Division/Bureau Totals: | | | | \$779,427.27 | \$751,094.99 | (\$28,332.28) | -3.64% | | |
| | 1100 | Human Resources | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | Employee Compensation | HR Employees Salaries | \$159,116.73 | \$212,887.49 | \$53,770.76 | 33.79% | | |
| | | | Merit Increases | Intern Program that Could Provide Up to 2 regular and 1 graduate intern | \$0.00 | \$37,500.00 | \$37,500.00 | #Div/0! | | |
| | | | Raises | 3% COLA/Incentives/Equity Agency Wide | \$151,408.94 | \$113,569.85 | (\$37,839.09) | -24.99% | | |
| | Obj Class Totals: | | | | \$310,525.67 | \$363,957.34 | \$53,431.67 | 17.21% | | |
| | CC | SPECIAL EMPLOYEES | | | | | | | | |
| | C23 | Management, Business Professionals & Admin Services | Contract Employee | Administrative Help | \$22,800.00 | \$24,000.00 | \$1,200.00 | 5.26% | | |
| | Obj Class Totals: | | | | \$22,800.00 | \$24,000.00 | \$1,200.00 | 5.26% | | |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | \$69,152.13 | \$92,308.02 | \$23,155.89 | 33.49% | | |

| 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 | | | | | | | | | |
| | | 1100 | Human Resources | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Taxes | Tax rate of 2.45% | \$3,898.36 | \$5,215.74 | \$1,317.38 | 33.79% |
| | | | Obj Class Totals: | | | | \$73,050.49 | \$97,523.76 | \$24,473.27 | 33.50% |
| | | UU | IT Non-Payroll Expenses | | | | | | | |
| | | U03 | Software & Information Technology Licenses (IT) | | Software | Software - BambooHR | \$4,275.00 | \$0.00 | (\$4,275.00) | -100.00% |
| | | | Obj Class Totals: | | | | \$4,275.00 | \$0.00 | (\$4,275.00) | -100.00% |
| | | | Division/Bureau Totals: | | | | \$410,651.16 | \$485,481.10 | \$74,829.94 | 18.22% |
| | | 1200 | Legal | | | | | | | |
| | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | |
| | | A01 | Salaries: Inclusive | | Employee Compensation | Legal Employees Salaries | \$256,648.70 | \$286,841.38 | \$30,192.68 | 11.76% |
| | | | Obj Class Totals: | | | | \$256,648.70 | \$286,841.38 | \$30,192.68 | 11.76% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Fringe | Fringe rate of 43.36% | \$102,182.68 | \$124,374.42 | \$22,191.74 | 21.72% |
| | | | | | Taxes | Tax rate of 2.45% | \$5,764.21 | \$7,027.61 | \$1,263.40 | 21.92% |
| | | | Obj Class Totals: | | | | \$107,946.90 | \$131,402.03 | \$23,455.13 | 21.73% |
| | | HH | CONSULTANT SVCS (TO DEPTS) | | | | | | | |
| | | H09 | Attorneys/Legal Services | | Outside Counsel | Outside Counsel - A&K | \$200,000.00 | \$200,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$200,000.00 | \$200,000.00 | \$0.00 | 0.00% |
| | | UU | IT Non-Payroll Expenses | | | | | | | |
| | | U03 | Software & Information Technology Licenses (IT) | | Software | Relativity Document Search and PIR Tool Replacement for Relativity | \$155,000.00 | \$155,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$155,000.00 | \$155,000.00 | \$0.00 | 0.00% |
| | | | Division/Bureau Totals: | | | | \$719,595.60 | \$773,243.41 | \$53,647.81 | 7.46% |
| | | 1300 | Executive Director | | | | | | | |
| | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | |
| | | A01 | Salaries: Inclusive | | Employee Compensation | Exec. Dir. Employees Salaries | \$168,424.97 | \$161,743.18 | (\$6,681.79) | -3.97% |
| | | | Obj Class Totals: | | | | \$168,424.97 | \$161,743.18 | (\$6,681.79) | -3.97% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Fringe | Fringe rate of 43.36% | \$59,647.12 | \$86,117.44 | \$26,470.32 | 44.38% |
| | | | | | Taxes | Tax rate of 2.45% | \$3,362.53 | (\$12,022.90) | (\$15,385.43) | -457.56% |
| | | | Obj Class Totals: | | | | \$63,009.64 | \$74,094.54 | \$11,084.90 | 17.59% |
| | | OO | | | | | | | | |
| | | O99 | | | Consulting and Payroll | N/A | (\$431,061.33) | \$0.00 | \$431,061.33 | -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 | | | | | | | | | |
| | MGC Regulatory Costs | | | | | | | | | |
| | 1300 | Executive Director | | | | | | | | |
| | | O99 | | | Consulting and Payroll | Sports Wagering Set Aside for FY24 Build Out of SW Regulatory Environment | \$750,000.00 | \$0.00 | (\$750,000.00) | -100.00% |
| | | Obj Class Totals: | | | | | \$318,938.67 | \$0.00 | (\$318,938.67) | -100.00% |
| | Division/Bureau Totals: | | | | | | \$550,373.28 | \$235,837.72 | (\$314,535.56) | -57.15% |
| | 1400 | Information Technology | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | Employee Compensation | IT Employees Salaries | | | \$663,359.59 | \$809,995.31 | \$146,635.72 | 22.11% |
| | | Obj Class Totals: | | | | | \$663,359.59 | \$809,995.31 | \$146,635.72 | 22.11% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Fringe | Fringe rate of 43.36% | | | \$288,267.92 | \$351,213.97 | \$62,946.05 | 21.84% |
| | | | Taxes | Tax rate of 2.45% | | | \$16,252.31 | \$19,844.89 | \$3,592.58 | 22.11% |
| | | Obj Class Totals: | | | | | \$304,520.23 | \$371,058.86 | \$66,538.63 | 21.85% |
| | 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) | Increase \$86,671.56 for 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 | \$54,531.48 | \$0.00 | 0.00% |
| | | | IT Cabling | Suffolk Build out new \$26,050.08 in one time costs Suffolk Build out | | | \$54,531.48 | \$54,531.48 | \$0.00 | 0.00% |
| | 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% |
| | U09 | Information Technology (IT) Equip Rental Or Lease | INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE | ACS Leases (Refresh) | | | \$35,823.08 | \$35,823.08 | \$0.01 | 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 | \$0.01 | 0.00% |
| | | Obj Class Totals: | | | | | \$487,601.93 | \$487,601.94 | \$0.01 | 0.00% |
| | Division/Bureau Totals: | | | | | | \$1,455,481.75 | \$1,668,656.11 | \$213,174.36 | 14.65% |
| | 1500 | Commissioners | | | | | | | | |
| | 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 | | | | | | | | | |
| | 1500 | Commissioners | | | | | | | | |
| | | A01 | Salaries: Inclusive | | Employee Compensation | Commissioners Employees Salaries | \$261,058.70 | \$312,802.90 | \$51,744.20 | 19.82% |
| | | | Obj Class Totals: | | | | \$261,058.70 | \$312,802.90 | \$51,744.20 | 19.82% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Fringe | Fringe rate of 43.36% | \$113,456.11 | \$135,631.34 | \$22,175.23 | 19.55% |
| | | | | | Taxes | Tax rate of 2.45% | \$6,395.94 | \$7,663.67 | \$1,267.73 | 19.82% |
| | | | Obj Class Totals: | | | | \$119,852.05 | \$143,295.01 | \$23,442.96 | 19.56% |
| | | 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% |
| | | | Obj Class Totals: | | | | \$5,437.80 | \$5,437.80 | \$0.00 | 0.00% |
| | | | Division/Bureau Totals: | | | | \$386,348.55 | \$461,535.71 | \$75,187.16 | 19.46% |
| | 1800 | Communications | | | | | | | | |
| | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | |
| | | A01 | Salaries: Inclusive | | Employee Compensation | Communications Employees Salaries | \$63,096.99 | \$91,587.60 | \$28,490.61 | 45.15% |
| | | | Obj Class Totals: | | | | \$63,096.99 | \$91,587.60 | \$28,490.61 | 45.15% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Fringe | Fringe rate of 43.36% | \$27,421.95 | \$39,712.37 | \$12,290.42 | 44.82% |
| | | | | | Taxes | Tax rate of 2.45% | \$1,545.88 | \$2,243.90 | \$698.02 | 45.15% |
| | | | Obj Class Totals: | | | | \$28,967.83 | \$41,956.27 | \$12,988.44 | 44.84% |
| | | | Division/Bureau Totals: | | | | \$92,064.82 | \$133,543.87 | \$41,479.05 | 45.05% |
| | 5000 | Investigations and Enforcement Bureau | | | | | | | | |
| | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | |
| | | A01 | Salaries: Inclusive | | Employee Compensation | Admin Employees Salaries | \$769,907.29 | \$1,120,577.07 | \$350,669.78 | 45.55% |
| | | | Obj Class Totals: | | | | \$769,907.29 | \$1,120,577.07 | \$350,669.78 | 45.55% |
| | | BB | REGULAR EMPLOYEE RELATED EXPEN | | | | | | | |
| | | B01 | Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI | | Travel | Out of State Travel Costs for Sports Wagering | \$0.00 | \$10,000.00 | \$10,000.00 | #Div/0! |
| | | | Obj Class Totals: | | | | \$0.00 | \$10,000.00 | \$10,000.00 | #Div/0! |
| | | CC | SPECIAL EMPLOYEES | | | | | | | |
| | | C23 | Management, Business Professionals & Admin Services | | Contract Employee | Civilian Investigators | \$124,800.00 | \$130,000.00 | \$5,200.00 | 4.17% |
| | | | Obj Class Totals: | | | | \$124,800.00 | \$130,000.00 | \$5,200.00 | 4.17% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Fringe | Fringe rate of 43.36% | \$47,499.76 | \$485,882.22 | \$438,382.46 | 922.92% |

| 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 | | | | | | | | | |
| | 5000 | Investigations and Enforcement Bureau | | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Taxes | Tax rate of 2.45% | \$305,894.71 | \$27,454.14 | (\$278,440.57) | -91.02% |
| | | | | | Taxes | Tax rate of 2.45% on Civilian Investigators | \$3,057.60 | \$2,697.35 | (\$360.25) | -11.78% |
| | | | | | Obj Class Totals: | | \$356,452.07 | \$516,033.71 | \$159,581.64 | 44.77% |
| | | EE | ADMINISTRATIVE EXPENSES | | | | | | | |
| | | E41 | Out Of State Travel Expen on Behalf of State Employ | | Travel Agent | Travel for Sports Wagering | \$0.00 | \$35,000.00 | \$35,000.00 | #Div/0! |
| | | EE2 | Conference, Training and Registration Fees | | Conferences | Conferences for Sports Wagering | \$0.00 | \$15,000.00 | \$15,000.00 | #Div/0! |
| | | | | | Obj Class Totals: | | \$0.00 | \$50,000.00 | \$50,000.00 | #Div/0! |
| | | HH | CONSULTANT SVCS (TO DEPTS) | | | | | | | |
| | | HH1 | Financial Services | | Consultants | Consultants -RSM | \$622,297.00 | \$0.00 | (\$622,297.00) | -100.00% |
| | | | | | Consultants | Consultants -RSM--Vendor License Reviews for Sports Wagering | \$750,000.00 | \$1,242,214.29 | \$492,214.29 | 65.63% |
| | | | | | Obj Class Totals: | | \$1,372,297.00 | \$1,242,214.29 | (\$130,082.71) | -9.48% |
| | | JJ | OPERATIONAL SERVICES | | | | | | | |
| | | J25 | Laboratory & Pharmaceutical Services | | State Police | adjust down to 4 additional FTE related to Sports Wagering | \$0.00 | \$461,595.28 | \$461,595.28 | #Div/0! |
| | | | | | State Police | shifted costs to 4 additional trooper for Sports Wagering | (\$250,000.00) | \$0.00 | \$250,000.00 | -100.00% |
| | | | | | State Police | shifted costs to 4 additional trooper for Sports Wagering | \$541,519.27 | \$0.00 | (\$541,519.27) | -100.00% |
| | | | | | Obj Class Totals: | | \$291,519.27 | \$461,595.28 | \$170,076.01 | 58.34% |
| | | | | | Division/Bureau Totals: | | \$2,914,975.63 | \$3,530,420.35 | \$615,444.72 | 21.11% |
| | 5500 | Sports Wagering | | | | | | | | |
| | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | |
| | | A01 | Salaries: Inclusive | | Employee Compensation | N/A | \$213,333.33 | \$0.00 | (\$213,333.33) | -100.00% |
| | | | | | Employee Compensation | Regular Employee Salaries | \$631,101.39 | \$937,652.92 | \$306,551.53 | 48.57% |
| | | | | | Obj Class Totals: | | \$844,434.72 | \$937,652.92 | \$93,218.20 | 11.04% |
| | | 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 | \$4,000.00 | \$5,500.00 | \$1,500.00 | 37.50% |
| | | 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% |
| | | | | | Obj Class Totals: | | \$7,000.00 | \$8,500.00 | \$1,500.00 | 21.43% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | | Fringe | Fringe rate of 43.36% | \$274,106.66 | \$406,566.31 | \$132,459.65 | 48.32% |
| | | | | | Fringe and Taxes | N/A | \$97,728.00 | \$0.00 | (\$97,728.00) | -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 | | | | | | | | | |
| | MGC Regulatory Costs | | | | | | | | | |
| | 5500 | Sports Wagering | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Taxes | | Tax rate of 2.45% | | \$15,461.99 | \$22,972.50 | \$7,510.52 | 48.57% |
| | | Obj Class Totals: | | | | | \$387,296.65 | \$429,538.81 | \$42,242.16 | 10.91% |
| | EE | ADMINISTRATIVE EXPENSES | | | | | | | | |
| | E02 | Printing Expenses & Supplies | Printing & Administrative Supplies | | SW Reports and Ad Hoc Reports Additional \$500 for Reporting | | \$1,500.00 | \$2,000.00 | \$500.00 | 33.33% |
| | 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 | | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | E41 | Out Of State Travel Expen on Behalf of State Employ | Travel Agent | | Travel Agency Fees increase for additional FTEs | | \$8,000.00 | \$13,000.00 | \$5,000.00 | 62.50% |
| | 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 | | \$12,500.00 | \$14,850.00 | \$2,350.00 | 18.80% |
| | | Obj Class Totals: | | | | | \$34,500.00 | \$42,350.00 | \$7,850.00 | 22.75% |
| | HH | CONSULTANT SVCS (TO DEPTS) | | | | | | | | |
| | H23 | Program Coordinators | Consultant | | Marketing Audit Consultant | | \$0.00 | \$20,000.00 | \$20,000.00 | #Div/0! |
| | | | Consultants | | N/A | | \$120,000.00 | \$0.00 | (\$120,000.00) | -100.00% |
| | | Obj Class Totals: | | | | | \$120,000.00 | \$20,000.00 | (\$100,000.00) | -83.33% |
| | UU | IT Non-Payroll Expenses | | | | | | | | |
| | U03 | Software & Information Technology Licenses (IT) | software | | Incident Tracker Increase for actual cost of @5,000 plus additional modifications | | \$3,800.00 | \$10,500.00 | \$6,700.00 | 176.32% |
| | U05 | Information Technology (IT) Temp Staff Augmentation Profs | IT Consultant | | IT Consultant - GLI | | \$60,000.00 | \$60,000.00 | \$0.00 | 0.00% |
| | | | IT Consultant | | IT Consultant - GLI - ICS | | \$0.00 | \$40,000.00 | \$40,000.00 | #Div/0! |
| | | Obj Class Totals: | | | | | \$63,800.00 | \$110,500.00 | \$46,700.00 | 73.20% |
| | | Division/Bureau Totals: | | | | | \$1,457,031.37 | \$1,548,541.73 | \$91,510.36 | 6.28% |
| | 7000 | Licensing Division | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | Employee Compensation | | Regular Employee Salaries | | \$184,707.70 | \$346,909.48 | \$162,201.78 | 87.82% |
| | | Obj Class Totals: | | | | | \$184,707.70 | \$346,909.48 | \$162,201.78 | 87.82% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | Fringe | | Fringe rate of 43.36% | | \$4,525.34 | \$150,419.95 | \$145,894.61 | 3223.95% |
| | | | Taxes | | Tax rate of 2.45% | | \$80,273.97 | \$8,499.28 | (\$71,774.69) | -89.41% |
| | | Obj Class Totals: | | | | | \$84,799.31 | \$158,919.23 | \$74,119.93 | 87.41% |
| | 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 |
|----------|------------------------------|--------------------|---|-------------------------------|---|-----------------|-----------------------|------------------------|-----------------------|-----------------|
| 10501384 | Sports Wagering Control Fund | | | | | | | | | |
| | MGC Regulatory Costs | | | | | | | | | |
| | 7000 | Licensing Division | | | | | | | | |
| | | U03 | Software & Information Technology Licenses (IT) | Software | Licensing System Software | | \$0.00 | \$150,000.00 | \$150,000.00 | #Div/0! |
| | | U11 | Information Technology (IT) Contract Services | IT Consultant | Licensing System Implementation | | \$0.00 | \$112,500.00 | \$112,500.00 | #Div/0! |
| | | | Obj Class Totals: | | | | \$0.00 | \$262,500.00 | \$262,500.00 | #Div/0! |
| | | | Division/Bureau Totals: | | | | \$269,507.01 | \$768,328.71 | \$498,821.71 | 185.09% |
| | All | All Divisions | | | | | | | | |
| | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | |
| | | A01 | Salaries: Inclusive | Employee Compensation | N/A | | \$86,016.58 | \$0.00 | (\$86,016.58) | -100.00% |
| | | | | Regular Employee Compensation | Turnover Savings 5% of payroll | | \$0.00 | (\$194,961.58) | (\$194,961.58) | #Div/0! |
| | | | Obj Class Totals: | | | | \$86,016.58 | (\$194,961.58) | (\$280,978.16) | -326.66% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | Fringe and Payroll Taxes | Fringe and Payroll Taxes on Turnover Savings (45.81%) | | \$0.00 | (\$89,311.90) | (\$89,311.90) | #Div/0! |
| | | | | Fringe and Taxes | N/A | | \$39,404.19 | \$0.00 | (\$39,404.19) | -100.00% |
| | | | Obj Class Totals: | | | | \$39,404.19 | (\$89,311.90) | (\$128,716.09) | -326.66% |
| | | | Division/Bureau Totals: | | | | \$125,420.77 | (\$284,273.48) | (\$409,694.25) | -326.66% |
| | MGC Regulatory Costs | | Totals: | | | | \$9,160,877.19 | \$10,072,410.22 | \$911,533.03 | 9.95% |

| 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 | \$440,545.25 | \$520,356.13 | \$79,810.88 | 18.12% |
| | | | | | Indirect | N/A | \$37,229.70 | \$0.00 | (\$37,229.70) | -100.00% |
| | | | Obj Class Totals: | | | | \$477,774.95 | \$520,356.13 | \$42,581.18 | 8.91% |
| | | | Division/Bureau Totals: | | | | \$477,774.95 | \$520,356.13 | \$42,581.18 | 8.91% |
| | Indirect | | | Totals: | | | \$477,774.95 | \$520,356.13 | \$42,581.18 | 8.91% |

| 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 | \$12,100.00 | \$0.00 | 0.00% |
| | | | | Obj Class Totals: | | | \$12,100.00 | \$12,100.00 | \$0.00 | 0.00% | |
| | | | Division/Bureau Totals: | | | \$12,100.00 | \$12,100.00 | \$0.00 | 0.00% | | |
| | | | Research and Responsible Gaming/PHTF | Totals: | | | \$12,100.00 | \$12,100.00 | \$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 | | | | | | | | | |
| | Office of Attorney General and AGO MSP | | | | | | | | | |
| | | 9000 | Office of the Attorney General | | | | | | | |
| | | | OO | | | | | | | |
| | | | O99 | | Attorney General | SW ISA with AGO for Enforcement Activities | \$500,000.00 | \$500,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$500,000.00 | \$500,000.00 | \$0.00 | 0.00% |
| | | | Division/Bureau Totals: | | | | \$500,000.00 | \$500,000.00 | \$0.00 | 0.00% |
| | Office of Attorney General and AGO MSP | | Totals: | | | | \$500,000.00 | \$500,000.00 | \$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 | |
|-----------------------------|--------------------------------|--------------------------|-------------------------------|-------------|---------------------------------------|-----------------|---------------------|------------------|--------------|----------------|---------|
| 10501384 | Sports Wagering Control Fund | | | | | | | | | | |
| Appropriation Totals | | | | | | | \$10,150,752.14 | \$11,104,866.35 | \$954,114.21 | 9.40% | |
| 40001101 | | | | | | | | | | | |
| | MGC Regulatory Costs | | | | | | | | | | |
| | 1100 | Human Resources | | | | | | | | | |
| | | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | | A01 | Salaries: Inclusive | Raises | 3% COLA/Incentives/Equity Agency Wide | | | \$15,951.45 | \$10,733.14 | (\$5,218.31) | -32.71% |
| | | Obj Class Totals: | | | | | \$15,951.45 | \$10,733.14 | (\$5,218.31) | -32.71% | |
| | Division/Bureau Totals: | | | | | \$15,951.45 | \$10,733.14 | (\$5,218.31) | -32.71% | | |
| | MGC Regulatory Costs | Totals: | | | | \$15,951.45 | \$10,733.14 | (\$5,218.31) | -32.71% | | |

| 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 | Employee Salaries Possible Intern | \$319,029.04 | \$357,771.35 | \$38,742.31 | 12.14% |
| Obj Class Totals: | | | | | | | \$319,029.04 | \$357,771.35 | \$38,742.31 | 12.14% |
| | BB | | REGULAR EMPLOYEE RELATED EXPEN | | | | | | | |
| | B01 | | Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI | | Travel | Out of State Travel | \$1,250.00 | \$1,250.00 | \$0.00 | 0.00% |
| | B02 | | In-State Travel | | Travel | In-State-Travel Reimbursements | \$6,000.00 | \$6,000.00 | \$0.00 | 0.00% |
| Obj Class Totals: | | | | | | | \$7,250.00 | \$7,250.00 | \$0.00 | 0.00% |
| | DD | | PENSION & INSURANCE RELATED EX | | | | | | | |
| | D09 | | Fringe Benefit Cost Recoupment | | Fringe | Fringe rate of 43.36% | \$138,650.02 | \$155,129.66 | \$16,479.64 | 11.89% |
| | | | | | Taxes | Tax rate of 2.45% | \$7,816.21 | \$8,765.40 | \$949.19 | 12.14% |
| Obj Class Totals: | | | | | | | \$146,466.23 | \$163,895.06 | \$17,428.83 | 11.90% |
| | EE | | ADMINISTRATIVE EXPENSES | | | | | | | |
| | E02 | | Printing Expenses & Supplies | | Printing Expenses and Supplies | Printed Materials for Game Sense | \$6,000.00 | \$6,000.00 | \$0.00 | 0.00% |
| | 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 | \$398,902.90 | \$403,850.43 | \$4,947.53 | 1.24% |
| | EE2 | | Conference, Training and Registration Fees | | Conferences | Conference, Training & Registration Fees | \$10,000.00 | \$10,000.00 | \$0.00 | 0.00% |
| Obj Class Totals: | | | | | | | \$420,902.90 | \$425,850.43 | \$4,947.53 | 1.18% |
| | 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% |
| Obj Class Totals: | | | | | | | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% |
| | HH | | CONSULTANT SVCS (TO DEPTS) | | | | | | | |
| | H09 | | Attorneys/Legal Services | | Public Safety Research | Public Safety and Human Trafficking Research | \$115,000.00 | \$115,000.00 | \$0.00 | 0.00% |
| | H23 | | Program Coordinators | | Branding | GameSense media buys etc. ASG | \$150,000.00 | \$150,000.00 | \$0.00 | 0.00% |
| | | | | | Mass Council | Mass Council on Gaming & Health including employees to man Game Sense booth at PPC EBH and MGM --Staffed 16 hrs per day PPC and MGM, and 24 Hrs/day EBH --VSE --Play My Way --Required by Statute Chapter 194, Section 9 | \$3,148,000.00 | \$3,148,000.00 | \$0.00 | 0.00% |
| | | | | | Program manager | RG Evaluation including GameSense | \$125,000.00 | \$125,000.00 | \$0.00 | 0.00% |
| | | | | | Research Consultant | Research Review Committee | \$30,000.00 | \$30,000.00 | \$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 | |
|----------|-----------------|-----------------|---|-------------------------------|---------------------------|--|---------------------|-----------------------|-----------------------|--------------------|--------------|
| 40001101 | | | | | | | | | | | |
| | | | Research and Responsible Gaming/PHTF | | | | | | | | |
| | | | 1700 | Problem Gambling | | | | | | | |
| | | | H23 | Program Coordinators | Translations | Knowledge Translation and Exchange | \$25,000.00 | \$25,000.00 | \$0.00 | 0.00% | |
| | | | | | VSE Resource Liaison | VSE Resource Liaison | \$62,000.00 | \$62,000.00 | \$0.00 | 0.00% | |
| | | | Obj Class Totals: | | | | | \$3,655,000.00 | \$3,655,000.00 | \$0.00 | 0.00% |
| | | | 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% | |
| | | | Obj Class Totals: | | | | | \$15,000.00 | \$15,000.00 | \$0.00 | 0.00% |
| | | | PP | <i>STATE AID/POL SUB</i> | | | | | | | |
| | | | P01 | Grants To Public Entities | Community Driven Research | Community Driven Research | \$210,000.00 | \$210,000.00 | \$0.00 | 0.00% | |
| | | | | | Data Storage Grant | MODE DPH | \$75,000.00 | \$75,000.00 | \$0.00 | 0.00% | |
| | | | | | SEIGMA | Social & Economic Research(SEIGMA) Follow-up General Population Study | \$995,000.00 | \$995,000.00 | \$0.00 | 0.00% | |
| | | | PP1 | Grants To Non-Public Entities | PMW | Play My Way Incentives | \$40,000.00 | \$40,000.00 | \$0.00 | 0.00% | |
| | | | Obj Class Totals: | | | | | \$1,320,000.00 | \$1,320,000.00 | \$0.00 | 0.00% |
| | | | Division/Bureau Totals: | | | | | \$5,884,648.17 | \$5,945,766.84 | \$61,118.67 | 1.04% |
| | | | Research and Responsible Gaming/PHTF Totals: | | | | | \$5,884,648.17 | \$5,945,766.84 | \$61,118.67 | 1.04% |

| Approp | Budget Grouping | Division/ Bureau | Object Class | Object_name | Item Short Name | New Description | Current Year Amount | Next Year Amount | Variance | Percent Change |
|-----------------------------|-----------------|------------------|--------------|-------------|-----------------|-----------------|---------------------|------------------|-------------|----------------|
| 40001101 | | | | | | | | | | |
| Appropriation Totals | | | | | | | \$5,900,599.62 | \$5,956,499.98 | \$55,900.36 | 0.95% |

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 | \$493,065.26 | \$536,457.62 | \$43,392.36 | 8.80% |
| | | | | 1100 | Employee Compensation | Employee Salaries | \$411,669.92 | \$416,703.07 | \$5,033.15 | 1.22% |
| | | | | 1100 | Merit Increases | Intern Program that Could Provide Up to 2 regular and 1 graduate intern | \$0.00 | \$87,500.00 | \$87,500.00 | #Div/0! |
| | | | | 1100 | Raises | 3% COLA/Incentives/Equity Agency Wide | \$373,232.00 | \$281,184.27 | (\$92,047.73) | -24.66% |
| | | | | 1200 | Employee Compensation | Employee Salaries | \$585,339.16 | \$640,612.40 | \$55,273.24 | 9.44% |
| | | | | 1300 | Employee Compensation | Employee Salaries | \$384,127.12 | \$375,463.96 | (\$8,663.16) | -2.26% |
| | | | | 1400 | Employee Compensation | Employee Salaries | \$1,039,345.34 | \$1,291,486.17 | \$252,140.83 | 24.26% |
| | | | | 1500 | Employee Compensation | Employee Compensation | \$595,397.04 | \$698,593.14 | \$103,196.10 | 17.33% |
| | | | | 1800 | Employee Compensation | Regular Salaries | \$143,905.41 | \$180,187.25 | \$36,281.84 | 25.21% |
| | | | | 1900 | Employee Compensation | Regular Employees | \$114,521.78 | \$56,699.47 | (\$57,822.31) | -50.49% |
| | | | | 5000 | Employee Compensation | Employee Salaries | \$3,931,409.73 | \$4,078,309.25 | \$146,899.52 | 3.74% |
| | | | | 7000 | Employee Compensation | Regular Employee Salaries | \$653,328.24 | \$577,193.03 | (\$76,135.21) | -11.65% |
| | | | | All | Employee Compensation | N/A | \$169,185.91 | \$0.00 | (\$169,185.91) | -100.00% |
| | | | | All | Regular Employee Compensation | Turnover Savings 5% of payroll | (\$350,000.00) | (\$482,699.66) | (\$132,699.66) | 37.91% |
| | | A08 | Overtime Pay | 5000 | Overtime | Overtime for Gaming Agents. | \$100,000.00 | \$0.00 | (\$100,000.00) | -100.00% |
| | | | Obj Class Totals: | | | | \$8,644,526.91 | \$8,737,689.97 | \$93,163.06 | 1.08% |
| | | BB | REGULAR EMPLOYEE RELATED EXPEN | | | | | | | |
| | | B01 | Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI | 1000 | Travel | Out of State Travel | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00% |
| | | | | 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% |

| 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 | 1400 | Travel | Out of State Travel G2E/Gartner increase for more FTE by \$3,125 | \$1,875.00 | \$5,000.00 | \$3,125.00 | 166.67% |
| | | | | 1500 | Travel Reimbursements | Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits) --Out of Pocket Out of State Expenses | \$18,000.00 | \$18,000.00 | \$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 increase for more FTEs by \$1,250 | \$3,750.00 | \$5,000.00 | \$1,250.00 | 33.33% |
| | | | | 1800 | Travel Reimbursement | In-State Travel Reimbursement | \$4,488.75 | \$4,488.75 | \$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% |
| | | | | 7000 | Travel | In-State Travel Reimbursements--Fingerprinting Reimbursements | \$997.50 | \$0.00 | (\$997.50) | -100.00% |
| | | 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% |
| | | | Obj Class Totals: | | | | \$92,617.00 | \$95,994.50 | \$3,377.50 | 3.65% |
| | | CC | SPECIAL EMPLOYEES | | | | | | | |
| | | C23 | Management, Business Professionals & Admin Services | 1100 | Contract Employee | Administrative Help | \$52,000.00 | \$62,640.00 | \$10,640.00 | 20.46% |
| | | | | 5000 | Contract Employee | Contracted Civilian Investigators | \$124,800.00 | \$130,000.00 | \$5,200.00 | 4.17% |
| | | | Obj Class Totals: | | | | \$176,800.00 | \$192,640.00 | \$15,840.00 | 8.96% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | 1000 | Fringe | Fringe rate of 43.36% | \$214,286.16 | \$232,608.03 | \$18,321.87 | 8.55% |
| | | | | 1000 | Taxes | Tax rate of 2.45% | \$12,080.10 | \$13,143.21 | \$1,063.11 | 8.80% |
| | | | | 1100 | Fringe | Fringe rate of 43.36% | \$178,911.75 | \$162,348.98 | (\$16,562.77) | -9.26% |
| | | | | 1100 | Taxes | Tax rate of 2.45% | \$10,085.91 | \$10,209.23 | \$123.32 | 1.22% |
| | | | | 1200 | Fringe | Fringe rate of 43.36% | \$199,794.49 | \$277,769.54 | \$77,975.05 | 39.03% |
| | | | | 1200 | Taxes | Tax rate of 2.45% | \$13,146.43 | \$15,695.00 | \$2,548.57 | 19.39% |

| 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 | 1300 | Fringe | Fringe rate of 43.36% | \$136,037.28 | \$162,801.17 | \$26,763.89 | 19.67% |
| | | | | 1300 | Taxes | Tax rate of 2.45% | \$7,668.92 | \$9,198.86 | \$1,529.94 | 19.95% |
| | | | | 1400 | Fringe | Fringe rate of 43.36% | \$451,635.26 | \$559,988.40 | \$108,353.14 | 23.99% |
| | | | | 1400 | Taxes | Tax rate of 2.45% | \$25,463.96 | \$31,641.41 | \$6,177.45 | 24.26% |
| | | | | 1500 | Fringe | Fringe rate of 43.36% | \$258,759.55 | \$302,909.99 | \$44,150.44 | 17.06% |
| | | | | 1500 | Taxes | Tax rate of 2.45% | \$14,587.23 | \$17,115.53 | \$2,528.30 | 17.33% |
| | | | | 1800 | Fringe | Fringe rate of 43.36% | \$62,541.29 | \$78,129.19 | \$15,587.90 | 24.92% |
| | | | | 1800 | Taxes | Tax rate of 2.45% | \$3,525.68 | \$4,414.59 | \$888.91 | 25.21% |
| | | | | 1900 | Fringe | Fringe rate of 43.36% | \$49,771.17 | \$24,584.90 | (\$25,186.27) | -50.60% |
| | | | | 1900 | Taxes | Tax rate of 2.45% | \$2,805.78 | \$1,389.14 | (\$1,416.64) | -50.49% |
| | | | | 5000 | Fringe | Fringe rate of 43.36% | \$1,708,290.66 | \$1,768,354.90 | \$60,064.24 | 3.52% |
| | | | | 5000 | Taxes | Tax rate of 2.45% | \$96,319.54 | \$99,918.57 | \$3,599.03 | 3.74% |
| | | | | 5000 | Taxes | Taxes on CC Employees 2.45% | \$3,057.60 | \$2,697.35 | (\$360.25) | -11.78% |
| | | | | 7000 | Fringe | Fringe rate of 43.36% | \$283,936.45 | \$250,270.89 | (\$33,665.56) | -11.86% |
| | | | | 7000 | Taxes | Tax rate of 2.45% | \$16,006.54 | \$14,141.23 | (\$1,865.31) | -11.65% |
| | | | | All | Fringe and Payroll Taxes | Fringe and Payroll Taxes on Turnover Savings (45.81%) | (\$160,335.00) | (\$221,124.72) | (\$60,789.72) | 37.91% |
| | | | | All | Fringe and Taxes | N/A | \$77,504.07 | \$0.00 | (\$77,504.07) | -100.00% |
| | | D15 | Workers' Compensation Chargebacks | 1100 | Worker's Comp Chargeback | Worker's Comp Chargeback | \$5,000.00 | \$10,000.00 | \$5,000.00 | 100.00% |
| | | | Obj Class Totals: | | | | \$3,670,880.84 | \$3,828,205.39 | \$157,324.55 | 4.29% |
| | 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 Increased \$2,500 | \$9,500.00 | \$12,000.00 | \$2,500.00 | 26.32% |
| | | | | 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 increase by \$1,500 | \$300.00 | \$1,800.00 | \$1,500.00 | 500.00% |
| | | | | 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% |
| | | | | 1400 | Printers | Printers @\$250/printer Decrease by 300 | \$300.00 | \$0.00 | (\$300.00) | -100.00% |
| | | | | 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% |

| 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 | | | | | | | | | |
| | | E06 | Postage | 7000 | Postage | Federal Express Charges | \$1,500.00 | \$1,500.00 | \$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% |
| | | | | 1100 | Subscriptions | Human Resource Information System | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | | | | 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 | \$3,700.00 | \$0.00 | 0.00% |
| | | | | 1200 | Subscriptions | Subscriptions and Memberships Westlaw ABA Increase \$4k for Thomson Reuters | \$15,000.00 | \$19,000.00 | \$4,000.00 | 26.67% |
| | | | | 1200 | Subscriptions | nstatrac Subscription | \$4,650.00 | \$4,650.00 | \$0.00 | 0.00% |
| | | | | 1300 | Memberships | NAGR increased \$300 for costs | \$500.00 | \$800.00 | \$300.00 | 60.00% |
| | | | | 1400 | Subscriptions | Pagefreezer, Gaming Compliance increase for more FTEs and subscription costs by \$10,214 | \$18,676.00 | \$28,890.00 | \$10,214.00 | 54.69% |
| | | | | 1500 | Subscriptions | Trade Journals | \$5,950.00 | \$5,950.00 | \$0.00 | 0.00% |
| | | | | 1800 | Subscriptions | Subscriptions, Licensing, Memberships | \$35,650.00 | \$35,650.00 | \$0.00 | 0.00% |
| | | | | 5000 | Subscriptions | Lexis Nexis, 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 Increase \$5k for Racing | \$10,000.00 | \$15,000.00 | \$5,000.00 | 50.00% |
| | | E15 | Bottled Water | 1000 | Water | Quench | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% |
| | | 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 | 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. | \$54,000.00 | \$54,000.00 | \$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 | \$32,000.00 | \$0.00 | 0.00% |
| | | | | 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 | \$3,000.00 | \$3,000.00 | \$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 | 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% |
| | | | | 1500 | Credit Card | Allowable Credit Card Expenses | \$7,500.00 | \$7,500.00 | \$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 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% |
| | | | | 1200 | Conference, Training, Registion Fees | Conference, Training, Registion Fees \$1,750 Increase for more conferences | \$6,250.00 | \$8,000.00 | \$1,750.00 | 28.00% |
| | | | | 1200 | Travel | Conference/Trainings Travel and Lodging for FTEs Increase \$2,500 for more travel | \$2,500.00 | \$5,000.00 | \$2,500.00 | 100.00% |
| | | | | 1400 | Out of State Travel | Travel Agent - Travel Leaders Additional FTEs budgeting for Travel | \$0.00 | \$20,000.00 | \$20,000.00 | #Div/0! |
| | | | | 1500 | Travel Agency Fees | Travel | \$10,000.00 | \$10,000.00 | \$0.00 | 0.00% |
| | | | | 5000 | Travel Agent | Travel Agent for Trainings and Investigations Decrease of \$20K for costs shared with Sports Wagering | \$100,000.00 | \$80,000.00 | (\$20,000.00) | -20.00% |
| | | | | 7000 | Travel Agent | Travel Leaders G2E for meetings with Vendors and Licensing of Primaries | \$7,000.00 | \$7,000.00 | \$0.00 | 0.00% |
| | | 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 Increase for more FTEs by \$2,473 | \$2,500.00 | \$4,973.00 | \$2,473.00 | 98.92% |
| | | | | 1500 | Registration Fees | Conference/Trainings | \$7,000.00 | \$7,000.00 | \$0.00 | 0.00% |
| | | | | 5000 | Registrations | Training/Conference Registration Fees. Decreased \$5k for costs shared with Sports Wagering | \$30,000.00 | \$25,000.00 | (\$5,000.00) | -16.67% |
| | | | | 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% |
| | | | Obj Class Totals: | | | | \$683,354.92 | \$708,291.92 | \$24,937.00 | 3.65% |
| | | FF | FACILITY OPERATIONAL EXPENSES | | | | | | | |
| | | F09 | Clothing & Footwear | 5000 | Programatic Supplies | Clothing and Footwear | \$20,000.00 | \$20,000.00 | \$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 | | | | | | | | | |
| | | | Obj Class Totals: | | | | \$20,000.00 | \$20,000.00 | \$0.00 | 0.00% |
| | | GG | ENERGY COSTS AND SPACE RENTAL | | | | | | | |
| | | G01 | Space Rental | 1000 | Office Lease | 101 Federal St. First 6 months \$677,728.64 old lease costs, second 6 months at discount for first year of renewal \$654,850.20, 3 months of old lease for free for renewing 5 years (\$333,864.32). Total FY 25 Lease costs \$988,714.52. 70% to Gaming--\$692,1 | \$949,257.12 | \$692,100.16 | (\$257,156.96) | -27.09% |
| | | | | 1400 | Data Center | Increase \$85,158.72 for IGT move Data Center Costs (Rack Space, maintenance for 2 Data Centers) | \$85,158.72 | \$85,158.72 | \$0.00 | 0.00% |
| | | | | 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 | \$23,334.34 | \$23,334.34 | \$0.00 | 0.00% |
| | | G05 | Fuel For Vehicles | 1000 | Gas | Wex Bank/Gulf | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$1,074,392.38 | \$817,235.42 | (\$257,156.96) | -23.94% |
| | | HH | CONSULTANT SVCS (TO DEPTS) | | | | | | | |
| | | H09 | Attorneys/Legal Services | 1000 | Insurance | Comprehensive Insurance Policy | \$163,500.00 | \$163,500.00 | \$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 | Outside Counsel Litigation Defense | \$400,000.00 | \$400,000.00 | \$0.00 | 0.00% |
| | | | | 1200 | Outside Counsel | General Practice, Regulations, Laws, etc. | \$75,000.00 | \$75,000.00 | \$0.00 | 0.00% |
| | | | | 1200 | Outside Counsel | Increase for Consultation for New Union Initiative Labor Employment Law | \$50,000.00 | \$50,000.00 | \$0.00 | 0.00% |
| | | | | 1500 | Consultant | N/A | \$61,383.31 | \$0.00 | (\$61,383.31) | -100.00% |
| | | H19 | Management Consultants | 1000 | Outside Consultant | CPA Firm for Annual Audits consistent with Generally Accepted Auditing Standards | \$70,000.00 | \$70,000.00 | \$0.00 | 0.00% |
| | | | | 1200 | Hearing Officer | Hearing Officer Increased \$25,000 volume of cases | \$40,000.00 | \$65,000.00 | \$25,000.00 | 62.50% |
| | | | | 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 | Diversity Equity and Inclusion RFR or SWC Increased Shifted \$60,000 from LEAF Grant | \$50,000.00 | \$110,000.00 | \$60,000.00 | 120.00% |
| | | | | 1100 | Strategic Consultant | Strategic Organizational Consult and Compensation | \$0.00 | \$0.00 | \$0.00 | #Num! |
| | | | | 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 | \$25,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$964,883.31 | \$988,500.00 | \$23,616.69 | 2.45% |
| | | JJ | OPERATIONAL SERVICES | | | | | | | |

| 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 | | | | | | | |
| | | J10 | Auxiliary Financial Services | 1000 | Auxiliary Financial Services | Credit Card Fees/BillMatrix | \$200.00 | \$200.00 | \$0.00 | 0.00% |
| | | J25 | Laboratory & Pharmaceutical Services | 5000 | Everett Police | EPEverett Police GEU 7FTE's Increase of 5% year over year, 4% for salaries | \$1,666,543.75 | \$1,748,361.00 | \$81,817.25 | 4.91% |
| | | | | 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 3% for salaries as well as \$17.29k for operational equipment portable radios and body cameras | \$412,743.22 | \$441,055.27 | \$28,312.05 | 6.86% |
| | | | | 5000 | Springfield Police Salaries | SPDSpringfield Police GEU 7 FTEs Increase of 3% on updated FY24 Budget | \$1,089,648.14 | \$1,207,684.31 | \$118,036.17 | 10.83% |
| | | | | 5000 | State Police | MSP MGC Salaries for MGC Investigations and Background Unit 4% increase plus taxes plus 3 additional FTEs | \$983,275.34 | \$1,012,733.60 | \$29,458.26 | 3.00% |
| | | | | 5000 | State Police | MSPMGC Staff Costs at MGM 16 FTEs 4% Increase plus taxes | \$1,890,486.33 | \$2,062,795.61 | \$172,309.28 | 9.11% |
| | | | | 5000 | State Police | MSPMGC State Police Troopers Plainville Straight Time and Payroll Taxes 4% increase plus taxes | \$1,316,353.58 | \$1,531,220.58 | \$214,867.00 | 16.32% |
| | | | | 5000 | State Police | MSPMGC State Troopers Everett 4% increase plus taxes | \$1,793,626.06 | \$1,923,570.47 | \$129,944.41 | 7.24% |
| | | | | 5000 | State Police | Racing TroopersShifted Costs to Gaming 4% increase plus taxes | \$388,377.37 | \$443,340.30 | \$54,962.93 | 14.15% |
| | | | | 5000 | State Police OT & Travel | OT and Travel for Troopers assigned to MGC GEU Increase 4% plus taxes | \$2,056,111.75 | \$2,183,475.54 | \$127,363.79 | 6.19% |
| | | J28 | Law Enforcement | 5000 | Lease Vehicles | Plainville Law Enforcement Vehicles | \$8,877.39 | \$8,877.39 | \$0.00 | 0.00% |
| | | 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 | \$0.00 | \$30,000.00 | \$30,000.00 | #Div/0! |
| | | 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 pulledIncreased GRM Usage Increased for more digitization of files | \$750.00 | \$4,000.00 | \$3,250.00 | 433.33% |
| | | 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 | \$23,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$11,779,907.93 | \$12,770,229.07 | \$990,321.14 | 8.41% |
| | | KK | EQUIPMENT PURCHASE | | | | | | | |

| 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 | | | | | | | | | |
| | | K05 | Office Equipment | 1800 | Equipment Purchases | Increased to purchase additional Photography/Streaming Equipment Net Zero Purchase | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | | K07 | Office Furnishings | 1400 | Office Equipment | Creative Office Pavillion | \$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% |
| | | | | 5000 | Office Equipment | Patrol Riffls/Active Shooter Gear-- Replacement/Upgrade of Fingerprint Machines to be Windows Compliant | \$47,000.00 | \$47,000.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$62,000.00 | \$62,000.00 | \$0.00 | 0.00% |
| | 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 | \$0.00 | \$500.00 | \$500.00 | #Div/0! |
| | | 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 Increase @\$1,900 Recurring Payments for 13th floor and IEB Per Click costs of \$2.5K | \$10,100.00 | \$12,000.00 | \$1,900.00 | 18.81% |
| | | | | 7000 | Equipment Leases | Increased for Idemia Scanner Maintenance | \$10,000.00 | \$25,000.00 | \$15,000.00 | 150.00% |
| | | 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 | 6 Machines average \$300 per month Xerox Leases Recurring Payments of \$11.1K for 3 machines Per Click costs of \$3.2K (avg of this year) Increase \$400 | \$21,600.00 | \$22,000.00 | \$400.00 | 1.85% |
| | | | Obj Class Totals: | | | | \$47,807.90 | \$65,607.90 | \$17,800.00 | 37.23% |
| | 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; Viscom \$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% |
| | | | Obj Class Totals: | | | | \$30,000.00 | \$30,000.00 | \$0.00 | 0.00% |
| | PP | | <i>STATE AID/POL SUB</i> | | | | | | | |
| | | P01 | Grants To Public Entities | 1100 | Grants | Worforce Development and Diversity Grants Reduced \$60,000 moved to H23 | \$150,000.00 | \$90,000.00 | (\$60,000.00) | -40.00% |
| | | | Obj Class Totals: | | | | \$150,000.00 | \$90,000.00 | (\$60,000.00) | -40.00% |
| | UU | | <i>IT Non-Payroll Expenses</i> | | | | | | | |

| 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 | | | | | | | | | |
| | | U01 | Telecommunications Services Data | 1400 | TELECOMMUNICAT IONS SERVICES DATA | Surveillance, CMS Primary/Backup Circuits, Lab Line, Windstream Services (VPN, LAN, WAN redundancy) etc decrease of \$144,390,22 from IGT Move | \$372,140.22 | \$227,750.00 | (\$144,390.22) | -38.80% |
| | | U02 | Telecommunications Services - Voice | 1400 | TELECOMMUNICAT IONS SERVICES - VOICE | OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines Increase of \$52,422,26 | \$80,587.74 | \$133,010.00 | \$52,422.26 | 65.05% |
| | | 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 Increased to \$16,275 | \$10,725.00 | \$27,000.00 | \$16,275.00 | 151.75% |
| | | | | 1400 | SOFTWARE & INFORMATION TECHNOLOGY LICENSES (IT) | Azure Sentinel, M365 G5 Compliance, M365 G5 Security Adobe, Sharepoint, O365, Azure, JIRA, MDM etc Decrease of \$56,129.86 | \$387,517.16 | \$331,387.30 | (\$56,129.86) | -14.48% |
| | | | | 5000 | Software | ITRACK- Omnigolncrease \$1k for costs | \$13,000.00 | \$14,000.00 | \$1,000.00 | 7.69% |
| | | | | 7000 | Software | Licensing System Software | \$0.00 | \$350,000.00 | \$350,000.00 | #Div/0! |
| | | U04 | Information Technology Chargeback | 1400 | INFORMATION TECHNOLOGY CHARGEBACK | EOTSS Offsite Rack Storage and Maintenance | \$0.00 | \$65,000.00 | \$65,000.00 | #Div/0! |
| | | U05 | Information Technology (IT) Temp Staff Augmentation Profs | 1000 | IT Consultants | Diversity Consultants | \$25,000.00 | \$25,000.00 | \$0.00 | 0.00% |
| | | | | 1000 | IT Consultants | Web penetration Testing | \$8,000.00 | \$8,000.00 | \$0.00 | 0.00% |
| | | | | 1400 | IT Staff Augment | Contract Systems Admin eDiscovery Specialist | \$0.00 | \$80,000.00 | \$80,000.00 | #Div/0! |
| | | | | 1400 | IT Staff Augment | Talent Burst It Staff Augment | \$0.00 | \$39,750.00 | \$39,750.00 | #Div/0! |
| | | | | 1400 | CMS - \$2,484,206.46 | CMS - IGT Intelligen (PPC, MGM, EBH) IGT move adjusted costs down 39,127.83 | \$2,326,368.27 | \$2,287,240.44 | (\$39,127.83) | -1.68% |
| | | | | 1400 | CONSULTING - \$75,000 | IT Consulting Support (TBD) | \$50,000.00 | \$50,000.00 | \$0.00 | 0.00% |
| | | | | 1400 | IGT NOC Migration | Increase for data center move and for parts IGT NOC Migration Removed | \$403,961.00 | \$0.00 | (\$403,961.00) | -100.00% |
| | | | | 1400 | Staff Augmentations Professionals | Mclnnis Consulting Jira Expert Removed | \$10,000.00 | \$0.00 | (\$10,000.00) | -100.00% |
| | | 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 Increase of \$91,325 | \$103,675.00 | \$195,000.00 | \$91,325.00 | 88.09% |
| | | U09 | Information Technology (IT) Equip Rental Or Lease | 1400 | INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE | ACS Leases (Refresh) increase of lease costs for more FTEs of \$23,019.08 | \$89,871.92 | \$112,891.00 | \$23,019.08 | 25.61% |
| | | U10 | Information Tech (IT) Equipment Maintenance & Repair | 1000 | Cable | Cable/Comcast | \$5,500.00 | \$5,500.00 | \$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 | | | | | | | | | |
| | | U10 | Information Tech (IT) Equipment Maintenance & Repair | 1400 | IT Maintenance and Repair | Annual M&S Equipment/Services Reduction of \$16,605.88 | \$94,238.97 | \$77,633.09 | (\$16,605.88) | -17.62% |
| | | U11 | Information Technology (IT) Contract Services | 1400 | IT Contract Services | LMS, Gartner, Tallan Servicese increase of \$201,439.85 includes Xfact for Licensing Maintenance | \$193,777.15 | \$395,217.00 | \$201,439.85 | 103.95% |
| | | | | 7000 | IT Consultant | Licensing System Implementation | \$0.00 | \$262,500.00 | \$262,500.00 | #Div/0! |
| | | Obj Class Totals: | | | | | \$4,213,112.43 | \$4,725,628.83 | \$512,516.40 | 12.16% |
| | MGC Regulatory Costs | Totals: | | | | | \$31,610,283.62 | \$33,132,023.00 | \$1,521,739.38 | 4.81% |

| 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 | \$55,756.33 | \$0.00 | (\$55,756.33) | -100.00% |
| | | | | 2000 | Indirect Agency Wide | Indirect at 10% of AA, CC, HH, JJ and UU excluding U07 | \$2,549,564.19 | \$2,668,901.53 | \$119,337.34 | 4.68% |
| | | | Obj Class Totals: | | | | \$2,605,320.52 | \$2,668,901.53 | \$63,581.01 | 2.44% |
| | Indirect | | Totals: | | | | \$2,605,320.52 | \$2,668,901.53 | \$63,581.01 | 2.44% |

| 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 4% increase including Payroll Taxes | \$636,238.55 | \$687,879.43 | \$51,640.88 | 8.12% |
| | | | | 9000 | State Police | MSPAGO State Police OT4% increase plus taxes | \$360,500.00 | \$382,830.81 | \$22,330.81 | 6.19% |
| | | | Obj Class Totals: | | | | \$996,738.55 | \$1,070,710.24 | \$73,971.69 | 7.42% |
| | | OO | | | | | | | | |
| | | O99 | | 9000 | Attorney General | place holder Funds FTEs assigned to the unit, various percentages of FTEs of support, and management positions, office space, travel, conferences, and investigative costs. | \$2,927,384.00 | \$2,927,384.00 | \$0.00 | 0.00% |
| | | | Obj Class Totals: | | | | \$2,927,384.00 | \$2,927,384.00 | \$0.00 | 0.00% |
| | Office of Attorney General and AGO MSP | | Totals: | | | | \$3,924,122.55 | \$3,998,094.24 | \$73,971.69 | 1.89% |

| 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% | |
| | | Obj Class Totals: | | | | | | \$75,000.00 | \$75,000.00 | \$0.00 | 0.00% |
| | Alcohol and Beverage Control Commission | Totals: | | | | | | \$75,000.00 | \$75,000.00 | \$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 | | | | | | | | | | |
| Appropriation Totals | | | | | | | \$38,214,726.69 | \$39,874,018.77 | \$1,659,292.08 | 4.34% | |
| 10500003 | MGC Mass Racing Development and Oversight | | | | | | | | | | |
| | MGC Regulatory Costs | | | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | | |
| | A01 | Salaries: Inclusive | 1000 | Employee Compensation | Admin Employees Salaries | | \$102,489.31 | \$90,663.52 | (\$11,825.79) | -11.54% | |
| | | | 1100 | Employee Compensation | HR Employees Salaries | | \$27,166.97 | \$13,561.75 | (\$13,605.22) | -50.08% | |
| | | | 1100 | Raises | 3% COLA/Incentives/Equity Agency Wide | | \$37,277.01 | \$18,910.14 | (\$18,366.87) | -49.27% | |
| | | | 1200 | Employee Compensation | Legal Employees Salaries | | \$58,533.91 | \$28,684.14 | (\$29,849.77) | -51.00% | |
| | | | 1300 | Employee Compensation | Exec. Dir. Employees Salaries | | \$38,412.71 | \$16,174.31 | (\$22,238.40) | -57.89% | |
| | | | 1400 | Employee Compensation | IT Employees Salaries | | \$99,434.49 | \$50,863.65 | (\$48,570.84) | -48.85% | |
| | | | 1500 | Employee Compensation | Commissioners Employees Salaries | | \$59,539.70 | \$31,280.31 | (\$28,259.39) | -47.46% | |
| | | | 1800 | Employee Compensation | Communications Employees Salaries | | \$14,390.54 | \$7,183.75 | (\$7,206.79) | -50.08% | |
| | | | 3000 | Employee Compensation | Regular Employee Salaries | | \$322,652.95 | \$361,690.94 | \$39,037.99 | 12.10% | |
| | | | 5000 | Employee Compensation | Admin Employees Salaries | | \$51,946.51 | \$20,233.39 | (\$31,713.12) | -61.05% | |
| | | | 7000 | Employee Compensation | Regular Employee Salaries | | \$4,719.52 | \$5,104.63 | \$385.11 | 8.16% | |
| | | | All | Employee Compensation | N/A | | (\$255,202.49) | \$0.00 | \$255,202.49 | -100.00% | |
| | | | All | Regular Employee Compensation | Turnover Savings 5% of payroll | | \$0.00 | (\$32,462.40) | (\$32,462.40) | #Div/0! | |
| | | | Obj Class Totals: | | | | | \$561,361.13 | \$611,888.13 | \$50,527.00 | 9.00% |
| | BB | REGULAR EMPLOYEE RELATED EXPEN | | | | | | | | | |
| | B01 | Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI | 3000 | Travel | Out of State Travel Reimbursement Reduced \$6k | | \$10,000.00 | \$4,000.00 | (\$6,000.00) | -60.00% | |
| | B02 | In-State Travel | 3000 | Travel | In State Travel Reimbursement Reduced 1K | | \$3,000.00 | \$2,000.00 | (\$1,000.00) | -33.33% | |
| | | | Obj Class Totals: | | | | | \$13,000.00 | \$6,000.00 | (\$7,000.00) | -53.85% |
| | CC | SPECIAL EMPLOYEES | | | | | | | | | |
| | 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 | | \$5,200.00 | \$5,200.00 | \$0.00 | 0.00% | |
| | | | Obj Class Totals: | | | | | \$487,240.00 | \$487,240.00 | \$0.00 | 0.00% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | 1000 | Fringe | Fringe rate of 43.36% | | \$44,541.85 | \$39,311.70 | (\$5,230.15) | -11.74% | |

| 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 | Taxes | Tax rate of 2.45% | \$2,510.99 | \$2,221.26 | (\$289.73) | -11.54% |
| | | | | 1100 | Fringe | Fringe rate of 43.36% | \$11,806.77 | \$5,880.37 | (\$5,926.40) | -50.19% |
| | | | | 1100 | Taxes | Tax rate of 2.45% | \$665.59 | \$332.26 | (\$333.33) | -50.08% |
| | | | | 1200 | Fringe | Fringe rate of 43.36% | \$23,304.82 | \$12,437.44 | (\$10,867.38) | -46.63% |
| | | | | 1200 | Taxes | Tax rate of 2.45% | \$1,314.64 | \$702.76 | (\$611.88) | -46.54% |
| | | | | 1300 | Fringe | Fringe rate of 43.36% | \$13,603.73 | \$7,013.19 | (\$6,590.54) | -48.45% |
| | | | | 1300 | Taxes | Tax rate of 2.45% | \$766.89 | \$396.27 | (\$370.62) | -48.33% |
| | | | | 1400 | Fringe | Fringe rate of 43.36% | \$43,207.81 | \$22,054.48 | (\$21,153.33) | -48.96% |
| | | | | 1400 | Taxes | Tax rate of 2.45% | \$2,436.15 | \$1,246.15 | (\$1,190.00) | -48.85% |
| | | | | 1500 | Fringe | Fringe rate of 43.36% | \$25,875.95 | \$13,563.14 | (\$12,312.81) | -47.58% |
| | | | | 1500 | Taxes | Tax rate of 2.45% | \$1,458.72 | \$766.37 | (\$692.35) | -47.46% |
| | | | | 1800 | Fringe | Fringe rate of 43.36% | \$6,254.13 | \$3,114.87 | (\$3,139.26) | -50.19% |
| | | | | 1800 | Taxes | Tax rate of 2.45% | \$352.57 | \$176.00 | (\$176.57) | -50.08% |
| | | | | 3000 | Fringe | Fringe rate of 43.36% | \$140,224.97 | \$156,829.20 | \$16,604.23 | 11.84% |
| | | | | 3000 | Taxes | Tax rate of 2.45% | \$7,905.00 | \$8,861.42 | \$956.42 | 12.10% |
| | | | | 5000 | Fringe | Fringe rate of 43.36% | \$22,575.95 | \$20,233.39 | (\$2,342.56) | -10.38% |
| | | | | 5000 | Taxes | Tax rate of 2.45% | \$1,272.69 | \$8,773.20 | \$7,500.51 | 589.34% |
| | | | | 7000 | Fringe | Fringe rate of 43.36% | \$2,051.10 | \$2,213.37 | \$162.27 | 7.91% |
| | | | | 7000 | Taxes | Tax rate of 2.45% | \$115.63 | \$125.06 | \$9.43 | 8.16% |
| | | | | All | Fringe and Taxes | N/A | (\$116,908.26) | \$0.00 | \$116,908.26 | -100.00% |
| | | | Obj Class Totals: | | | | \$235,337.69 | \$306,251.90 | \$70,914.21 | 30.13% |
| | EE | ADMINISTRATIVE EXPENSES | | | | | | | | |
| | E01 | | Office & Administrative Supplies | 3000 | Supplies | W.B. Mason moved to Finance | \$7,500.00 | \$0.00 | (\$7,500.00) | -100.00% |
| | E02 | | Printing Expenses & Supplies | 3000 | Printing | Millineum Printing moved to Finance | \$500.00 | \$0.00 | (\$500.00) | -100.00% |
| | E12 | | Subscriptions, Memberships & Licensing Fees | 3000 | Memberships | AA Dority/Organization of Racing Investigators not renewing would fall under IEB | \$5,625.00 | \$0.00 | (\$5,625.00) | -100.00% |
| | | | | 3000 | Memberships | Assoc. of Racing Regulators | \$18,700.00 | \$18,700.00 | \$0.00 | 0.00% |
| | E13 | | Advertising Expenses | 3000 | Public Hearing Notices | Boston Globe moved to Legal | \$1,000.00 | \$0.00 | (\$1,000.00) | -100.00% |
| | | | | 3000 | Public Hearing Notices | Boston Herald moved to Legal | \$700.00 | \$0.00 | (\$700.00) | -100.00% |
| | 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% |
| | | | Obj Class Totals: | | | | \$42,385.00 | \$27,060.00 | (\$15,325.00) | -36.16% |
| | FF | FACILITY OPERATIONAL EXPENSES | | | | | | | | |

| 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 | | | | | | | | | |
| | F05 | Laboratory Supplies | 3000 | Vet Supplies | Gloves, scrubs etc. | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00% | |
| | F09 | Clothing & Footwear | 3000 | Equipment | Misc Facility Equipment Removed from Budget | \$25,000.00 | \$0.00 | (\$25,000.00) | -100.00% | |
| | | | 3000 | Uniforms | Racing Uniforms for Seasonal Employees Reduced \$15K | \$15,000.00 | \$10,000.00 | (\$5,000.00) | -33.33% | |
| | Obj Class Totals: | | | | | | \$42,000.00 | \$12,000.00 | (\$30,000.00) | -71.43% |
| | HH | CONSULTANT SVCS (TO DEPTS) | | | | | | | | |
| | H19 | Management Consultants | 3000 | Hearing Officer | Hearing Officer for Racing Appeals | \$25,000.00 | \$10,000.00 | (\$15,000.00) | -60.00% | |
| | Obj Class Totals: | | | | | | \$25,000.00 | \$10,000.00 | (\$15,000.00) | -60.00% |
| | 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 | \$2,000.00 | \$1,500.00 | (\$500.00) | -25.00% | |
| | J28 | Law Enforcement | 3000 | State Police | MSP Racing Straight Time Moved to IEB | \$388,377.37 | \$0.00 | (\$388,377.37) | -100.00% | |
| | | | 3000 | State Police | N/A | (\$388,377.37) | \$0.00 | \$388,377.37 | -100.00% | |
| | JJ1 | Legal Support Services | 3000 | Stenographer | Hardeman RealTime Moved to Legal | \$5,000.00 | \$0.00 | (\$5,000.00) | -100.00% | |
| | 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% | |
| | Obj Class Totals: | | | | | | \$396,500.00 | \$391,000.00 | (\$5,500.00) | -1.39% |
| | 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% | |
| | Obj Class Totals: | | | | | | \$915.00 | \$915.00 | \$0.00 | 0.00% |
| | 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% | |
| | Obj Class Totals: | | | | | | \$155,000.00 | \$155,000.00 | \$0.00 | 0.00% |
| | UU | IT Non-Payroll Expenses | | | | | | | | |
| | U02 | Telecommunications Services - Voice | 3000 | Phones | Verizon/AT&T Reduced \$3,000 removed phone lines | \$5,000.00 | \$2,000.00 | (\$3,000.00) | -60.00% | |
| | U05 | Information Technology (IT) Temp Staff Augmentation Profs | 3000 | Database | Racing Licensing System Reduced \$3,000 | \$5,000.00 | \$2,000.00 | (\$3,000.00) | -60.00% | |
| | Obj Class Totals: | | | | | | \$10,000.00 | \$4,000.00 | (\$6,000.00) | -60.00% |
| | MGC Regulatory Costs Totals: | | | | | | \$1,968,738.82 | \$2,011,355.03 | \$42,616.21 | 2.16% |

| 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 | N/A | (\$64,357.99) | \$0.00 | \$64,357.99 | -100.00% |
| | | | | 2000 | Indirect Agency Wide | Indirect at 10% of AA, CC, HH, JJ and UU excluding U07 | \$204,504.23 | \$111,802.56 | (\$92,701.67) | -45.33% |
| | | | Obj Class Totals: | | | | \$140,146.24 | \$111,802.56 | (\$28,343.68) | -20.22% |
| | Indirect | | Totals: | | | | \$140,146.24 | \$111,802.56 | (\$28,343.68) | -20.22% |

| 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 Oversigh | | | | | | | | | |
| Appropriation Totals | | | | | | | \$2,108,885.06 | \$2,123,157.59 | \$14,272.53 | 0.68% |
| 10500004 | Community Mitigation | | | | | | | | | |
| | MGC Regulatory Costs | | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | 1100 | Raises | 3% COLA/Incentives/Equity Agency Wide | \$10,188.69 | \$6,612.05 | (\$3,576.64) | -35.10% | |
| | | | 1900 | Employee Compensation | Regular Employee Salaries | \$203,773.74 | \$287,568.97 | \$83,795.23 | 41.12% | |
| | Obj Class Totals: | | | | | | \$213,962.43 | \$294,181.02 | \$80,218.59 | 37.49% |
| | 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% | |
| | Obj Class Totals: | | | | | | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | 1900 | Fringe | Fringe rate of 43.36% | \$88,560.07 | \$124,689.90 | \$36,129.83 | 40.80% | |
| | | | 1900 | Taxes | Tax rate of 2.45% | \$4,992.46 | \$7,045.44 | \$2,052.98 | 41.12% | |
| | Obj Class Totals: | | | | | | \$93,552.52 | \$131,735.34 | \$38,182.82 | 40.81% |
| | 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% | \$20,377.37 | \$0.00 | (\$20,377.37) | -100.00% | |
| | Obj Class Totals: | | | | | | \$22,877.37 | \$2,500.00 | (\$20,377.37) | -89.07% |
| | 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% | |
| | Obj Class Totals: | | | | | | \$50,000.00 | \$50,000.00 | \$0.00 | 0.00% |
| MGC Regulatory Costs Totals: | | | | | | | \$385,392.32 | \$483,416.36 | \$98,024.04 | 25.43% |

| 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 | | | | | | | | | |
| Appropriation Totals | | | | | | | \$385,392.32 | \$483,416.36 | \$98,024.04 | 25.43% |
| 10501384 | Sports Wagering Control Fund | | | | | | | | | |
| | MGC Regulatory Costs | | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | | 1000 | Employee Compensation | Admin Employees Salaries | \$258,721.78 | \$295,541.82 | \$36,820.04 | 14.23% |
| | | | | 1100 | Employee Compensation | HR Employees Salaries | \$159,116.73 | \$212,887.49 | \$53,770.76 | 33.79% |
| | | | | 1100 | Merit Increases | Intern Program that Could Provide Up to 2 regular and 1 graduate intern | \$0.00 | \$37,500.00 | \$37,500.00 | #Div/0! |
| | | | | 1100 | Raises | 3% COLA/Incentives/Equity Agency Wide | \$151,408.94 | \$113,569.85 | (\$37,839.09) | -24.99% |
| | | | | 1200 | Employee Compensation | Legal Employees Salaries | \$256,648.70 | \$286,841.38 | \$30,192.68 | 11.76% |
| | | | | 1300 | Employee Compensation | Exec. Dir. Employees Salaries | \$168,424.97 | \$161,743.18 | (\$6,681.79) | -3.97% |
| | | | | 1400 | Employee Compensation | IT Employees Salaries | \$663,359.59 | \$809,995.31 | \$146,635.72 | 22.11% |
| | | | | 1500 | Employee Compensation | Commissioners Employees Salaries | \$261,058.70 | \$312,802.90 | \$51,744.20 | 19.82% |
| | | | | 1800 | Employee Compensation | Communications Employees Salaries | \$63,096.99 | \$91,587.60 | \$28,490.61 | 45.15% |
| | | | | 5000 | Employee Compensation | Admin Employees Salaries | \$769,907.29 | \$1,120,577.07 | \$350,669.78 | 45.55% |
| | | | | 5500 | Employee Compensation | N/A | \$213,333.33 | \$0.00 | (\$213,333.33) | -100.00% |
| | | | | 5500 | Employee Compensation | Regular Employee Salaries | \$631,101.39 | \$937,652.92 | \$306,551.53 | 48.57% |
| | | | | 7000 | Employee Compensation | Regular Employee Salaries | \$184,707.70 | \$346,909.48 | \$162,201.78 | 87.82% |
| | | | | All | Employee Compensation | N/A | \$86,016.58 | \$0.00 | (\$86,016.58) | -100.00% |
| | | | | All | Regular Employee Compensation | Turnover Savings 5% of payroll | \$0.00 | (\$194,961.58) | (\$194,961.58) | #Div/0! |
| | | | | | Obj Class Totals: | | \$3,866,902.69 | \$4,532,647.42 | \$665,744.73 | 17.22% |
| | BB | REGULAR EMPLOYEE RELATED EXPEN | | | | | | | | |
| | B01 | Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI | | 5000 | Travel | Out of State Travel Costs for Sports Wagering | \$0.00 | \$10,000.00 | \$10,000.00 | #Div/0! |
| | | | | 5500 | Out of State Travel | Out of State Licensee Visits and Conferences increase for extra FTEs | \$4,000.00 | \$5,500.00 | \$1,500.00 | 37.50% |
| | B02 | In-State Travel | | 5500 | In-State Travel | Licensee visits, in-state meetings and conferences Mileage Reimbursements | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00% |
| | | | | | Obj Class Totals: | | \$7,000.00 | \$18,500.00 | \$11,500.00 | 164.29% |
| | CC | SPECIAL EMPLOYEES | | | | | | | | |

| 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 | | | | | | | | | |
| | | C23 | Management, Business Professionals & Admin Services | 1100 | Contract Employee | Administrative Help | \$22,800.00 | \$24,000.00 | \$1,200.00 | 5.26% |
| | | | | 5000 | Contract Employee | Civilian Investigators | \$124,800.00 | \$130,000.00 | \$5,200.00 | 4.17% |
| | | Obj Class Totals: | | | | | \$147,600.00 | \$154,000.00 | \$6,400.00 | 4.34% |
| | DD | PENSION & INSURANCE RELATED EX | | | | | | | | |
| | D09 | Fringe Benefit Cost Recoupment | | | | | | | | |
| | | 1000 | Fringe | 1000 | Fringe | Fringe rate of 43.36% | \$112,440.49 | \$128,146.93 | \$15,706.44 | 13.97% |
| | | 1000 | Taxes | 1000 | Taxes | Tax rate of 2.45% | \$6,338.68 | \$7,240.78 | \$902.10 | 14.23% |
| | | 1100 | Fringe | 1100 | Fringe | Fringe rate of 43.36% | \$69,152.13 | \$92,308.02 | \$23,155.89 | 33.49% |
| | | 1100 | Taxes | 1100 | Taxes | Tax rate of 2.45% | \$3,898.36 | \$5,215.74 | \$1,317.38 | 33.79% |
| | | 1200 | Fringe | 1200 | Fringe | Fringe rate of 43.36% | \$102,182.68 | \$124,374.42 | \$22,191.74 | 21.72% |
| | | 1200 | Taxes | 1200 | Taxes | Tax rate of 2.45% | \$5,764.21 | \$7,027.61 | \$1,263.40 | 21.92% |
| | | 1300 | Fringe | 1300 | Fringe | Fringe rate of 43.36% | \$59,647.12 | \$86,117.44 | \$26,470.32 | 44.38% |
| | | 1300 | Taxes | 1300 | Taxes | Tax rate of 2.45% | \$3,362.53 | (\$12,022.90) | (\$15,385.43) | -457.56% |
| | | 1400 | Fringe | 1400 | Fringe | Fringe rate of 43.36% | \$288,267.92 | \$351,213.97 | \$62,946.05 | 21.84% |
| | | 1400 | Taxes | 1400 | Taxes | Tax rate of 2.45% | \$16,252.31 | \$19,844.89 | \$3,592.58 | 22.11% |
| | | 1500 | Fringe | 1500 | Fringe | Fringe rate of 43.36% | \$113,456.11 | \$135,631.34 | \$22,175.23 | 19.55% |
| | | 1500 | Taxes | 1500 | Taxes | Tax rate of 2.45% | \$6,395.94 | \$7,663.67 | \$1,267.73 | 19.82% |
| | | 1800 | Fringe | 1800 | Fringe | Fringe rate of 43.36% | \$27,421.95 | \$39,712.37 | \$12,290.42 | 44.82% |
| | | 1800 | Taxes | 1800 | Taxes | Tax rate of 2.45% | \$1,545.88 | \$2,243.90 | \$698.02 | 45.15% |
| | | 5000 | Fringe | 5000 | Fringe | Fringe rate of 43.36% | \$47,499.76 | \$485,882.22 | \$438,382.46 | 922.92% |
| | | 5000 | Taxes | 5000 | Taxes | Tax rate of 2.45% | \$305,894.71 | \$27,454.14 | (\$278,440.57) | -91.02% |
| | | 5000 | Taxes | 5000 | Taxes | Tax rate of 2.45% on Civilian Investigators | \$3,057.60 | \$2,697.35 | (\$360.25) | -11.78% |
| | | 5500 | Fringe | 5500 | Fringe | Fringe rate of 43.36% | \$274,106.66 | \$406,566.31 | \$132,459.65 | 48.32% |
| | | 5500 | Fringe and Taxes | 5500 | Fringe and Taxes | N/A | \$97,728.00 | \$0.00 | (\$97,728.00) | -100.00% |
| | | 5500 | Taxes | 5500 | Taxes | Tax rate of 2.45% | \$15,461.99 | \$22,972.50 | \$7,510.52 | 48.57% |
| | | 7000 | Fringe | 7000 | Fringe | Fringe rate of 43.36% | \$4,525.34 | \$150,419.95 | \$145,894.61 | 3223.95% |
| | | 7000 | Taxes | 7000 | Taxes | Tax rate of 2.45% | \$80,273.97 | \$8,499.28 | (\$71,774.69) | -89.41% |
| | | All | Fringe and Payroll Taxes | All | Fringe and Payroll Taxes | Fringe and Payroll Taxes on Turnover Savings (45.81%) | \$0.00 | (\$89,311.90) | (\$89,311.90) | #Div/0! |
| | | All | Fringe and Taxes | All | Fringe and Taxes | N/A | \$39,404.19 | \$0.00 | (\$39,404.19) | -100.00% |
| | | Obj Class Totals: | | | | | | | | |
| | | | | | | | \$1,684,078.51 | \$2,009,898.03 | \$325,819.52 | 19.35% |
| | EE | ADMINISTRATIVE EXPENSES | | | | | | | | |
| | E02 | Printing Expenses & Supplies | | | | | | | | |
| | | 5500 | Printing & Administrative Supplies | 5500 | Printing & Administrative Supplies | SW Reports and Ad Hoc Reports Additional \$500 for Reporting | \$1,500.00 | \$2,000.00 | \$500.00 | 33.33% |
| | E12 | Subscriptions, Memberships & Licensing Fees | | | | | | | | |
| | | 5500 | Subscriptions, Memberships & Licensing Fees | 5500 | Subscriptions, Memberships & Licensing Fees | SBRA membership, trade journals other subscriptions | \$7,500.00 | \$7,500.00 | \$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 | | | | | | | | | | |
| | | E30 | Credit Card Purchases | 5500 | Credit Card Purchases | Credit Card Purchases | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% | |
| | | E41 | Out Of State Travel Expen on Behalf of State Employ | 5000 | Travel Agent | Travel for Sports Wagering | \$0.00 | \$35,000.00 | \$35,000.00 | #Div/0! | |
| | | | | 5500 | Travel Agent | Travel Agency Fees increase for additional FTEs | \$8,000.00 | \$13,000.00 | \$5,000.00 | 62.50% | |
| | | EE2 | Conference, Training and Registration Fees | 5000 | Conferences | Conferences for Sports Wagering | \$0.00 | \$15,000.00 | \$15,000.00 | #Div/0! | |
| | | | | 5500 | Conference, Training and Registration Fees | UNLV; G2E; NAGRA or SBRA meeting, GLI Roundtables Increase 2,000 for additional FTEs | \$12,500.00 | \$14,850.00 | \$2,350.00 | 18.80% | |
| | | Obj Class Totals: | | | | | | \$34,500.00 | \$92,350.00 | \$57,850.00 | 167.68% |
| | GG | ENERGY COSTS AND SPACE RENTAL | | | | | | | | | |
| | | G01 | Space Rental | 1000 | Office Lease | 101 Federal St. First 6 months \$677,728.64 old lease costs, second 6 months at discount for first year of renewal \$654,850.20, 3 months of old lease for free for renewing 5 years (\$333,864.32). Total FY 25 Lease costs \$988,714.52. 70% to Gaming--\$692,1 | \$378,375.22 | \$296,614.36 | (\$81,760.86) | -21.61% | |
| | | | | 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% | |
| | | G03 | Electricity | 1000 | Electricity | 101 Federal St. 12 months | \$9,301.10 | \$9,301.10 | \$0.00 | 0.00% | |
| | | Obj Class Totals: | | | | | | \$393,114.12 | \$311,353.26 | (\$81,760.86) | -20.80% |
| | HH | CONSULTANT SVCS (TO DEPTS) | | | | | | | | | |
| | | H09 | Attorneys/Legal Services | 1200 | Outside Counsel | Outside Counsel - A&K | \$200,000.00 | \$200,000.00 | \$0.00 | 0.00% | |
| | | H23 | Program Coordinators | 5500 | Consultant | Marketing Audit Consultant | \$0.00 | \$20,000.00 | \$20,000.00 | #Div/0! | |
| | | | | 5500 | Consultants | N/A | \$120,000.00 | \$0.00 | (\$120,000.00) | -100.00% | |
| | | HH1 | Financial Services | 5000 | Consultants | Consultants -RSM | \$622,297.00 | \$0.00 | (\$622,297.00) | -100.00% | |
| | | | | 5000 | Consultants | Consultants -RSM--Vendor License Reviews for Sports Wagering | \$750,000.00 | \$1,242,214.29 | \$492,214.29 | 65.63% | |
| | | Obj Class Totals: | | | | | | \$1,692,297.00 | \$1,462,214.29 | (\$230,082.71) | -13.60% |
| | JJ | OPERATIONAL SERVICES | | | | | | | | | |
| | | J25 | Laboratory & Pharmaceutical Services | 5000 | State Police | adjust down to 4 additonal FTE related to Sports Wagering | \$0.00 | \$461,595.28 | \$461,595.28 | #Div/0! | |
| | | | | 5000 | State Police | shifted costs to 4 additional trooper for Sports Wagering | (\$250,000.00) | \$0.00 | \$250,000.00 | -100.00% | |
| | | | | 5000 | State Police | shifted costs to 4 additional trooper for Sports Wagering | \$541,519.27 | \$0.00 | (\$541,519.27) | -100.00% | |
| | | Obj Class Totals: | | | | | | \$291,519.27 | \$461,595.28 | \$170,076.01 | 58.34% |
| | OO | | | | | | | | | | |
| | | O99 | | 1300 | Consulting and Payroll | N/A | (\$431,061.33) | \$0.00 | \$431,061.33 | -100.00% | |

| 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 | | | | | | | | | |
| | | O99 | | 1300 | Consulting and Payroll | Sports Wagering Set Aside for FY24 Build Out of SW Regulatory Environment | \$750,000.00 | \$0.00 | (\$750,000.00) | -100.00% |
| | | Obj Class Totals: | | | | | \$318,938.67 | \$0.00 | (\$318,938.67) | -100.00% |
| | 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 | Software - BambooHR | \$4,275.00 | \$0.00 | (\$4,275.00) | -100.00% |
| | | | | 1200 | Software | Relativity Document Search and PIR Tool Replacement for Relativity | \$155,000.00 | \$155,000.00 | \$0.00 | 0.00% |
| | | | | 1400 | SOFTWARE & INFORMATION TECHNOLOGY LICENSES (IT) | Increase \$86,671.56 for 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% |
| | | | | 5500 | software | Incident Tracker Increase for actual cost of @5,000 plus additional modifications | \$3,800.00 | \$10,500.00 | \$6,700.00 | 176.32% |
| | | | | 7000 | Software | Licensing System Software | \$0.00 | \$150,000.00 | \$150,000.00 | #Div/0! |
| | U05 | Information Technology (IT) Temp Staff Augmentation Profs | | 5500 | IT Consultant | IT Consultant - GLI | \$60,000.00 | \$60,000.00 | \$0.00 | 0.00% |
| | | | | 5500 | IT Consultant | IT Consultant - GLI - ICS | \$0.00 | \$40,000.00 | \$40,000.00 | #Div/0! |
| | U06 | Information Technology (IT) Cabling | | 1400 | IT Cabling | Raynham Build out | \$54,531.48 | \$54,531.48 | \$0.00 | 0.00% |
| | | | | 1400 | IT Cabling | Suffolk Build out new \$26,050.08 in one time costs Suffolk Build out | \$54,531.48 | \$54,531.48 | \$0.00 | 0.00% |
| | 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% |
| | 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 | \$0.01 | 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 | \$0.01 | 0.00% |
| | | | | 7000 | IT Consultant | Licensing System Implementation | \$0.00 | \$112,500.00 | \$112,500.00 | #Div/0! |
| | | Obj Class Totals: | | | | | \$724,926.93 | \$1,029,851.94 | \$304,925.01 | 42.06% |
| | MGC Regulatory Costs | | Totals: | | | | \$9,160,877.19 | \$10,072,410.22 | \$911,533.03 | 9.95% |

| 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 | \$440,545.25 | \$520,356.13 | \$79,810.88 | 18.12% |
| | | | | 2000 | Indirect | N/A | \$37,229.70 | \$0.00 | (\$37,229.70) | -100.00% |
| | | | Obj Class Totals: | | | | \$477,774.95 | \$520,356.13 | \$42,581.18 | 8.91% |
| | Indirect | | Totals: | | | | \$477,774.95 | \$520,356.13 | \$42,581.18 | 8.91% |

| 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 | \$12,100.00 | \$0.00 | 0.00% |
| | | Obj Class Totals: | | | | | \$12,100.00 | \$12,100.00 | \$0.00 | 0.00% |
| | Research and Responsible Gaming/PHTF | Totals: | | | | | \$12,100.00 | \$12,100.00 | \$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 | | | | | | | | | |
| | Office of Attorney General and AGO MSP | | | | | | | | | |
| | | 00 | | | | | | | | |
| | | 099 | | 9000 | Attorney General | SW ISA with AGO for Enforcement Activities | \$500,000.00 | \$500,000.00 | \$0.00 | 0.00% |
| | | Obj Class Totals: | | | | | \$500,000.00 | \$500,000.00 | \$0.00 | 0.00% |
| | Office of Attorney General and AGO MSP | Totals: | | | | | \$500,000.00 | \$500,000.00 | \$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 | | | | | | | | | |
| Appropriation Totals | | | | | | | \$10,150,752.14 | \$11,104,866.35 | \$954,114.21 | 9.40% |
| 40001101 | | | | | | | | | | |
| | MGC Regulatory Costs | | | | | | | | | |
| | AA | REGULAR EMPLOYEE COMPENSATION | | | | | | | | |
| | A01 | Salaries: Inclusive | 1100 | Raises | 3% COLA/Incentives/Equity Agency Wide | \$15,951.45 | \$10,733.14 | (\$5,218.31) | -32.71% | |
| | Obj Class Totals: | | | | | \$15,951.45 | \$10,733.14 | (\$5,218.31) | -32.71% | |
| | MGC Regulatory Costs | Totals: | | | | | \$15,951.45 | \$10,733.14 | (\$5,218.31) | -32.71% |

| 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 | Employee Salaries Possible Intern | \$319,029.04 | \$357,771.35 | \$38,742.31 | 12.14% |
| | | Obj Class Totals: | | | | | \$319,029.04 | \$357,771.35 | \$38,742.31 | 12.14% |
| | | BB | REGULAR EMPLOYEE RELATED EXPEN | | | | | | | |
| | | B01 | Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI | 1700 | Travel | Out of State Travel | \$1,250.00 | \$1,250.00 | \$0.00 | 0.00% |
| | | B02 | In-State Travel | 1700 | Travel | In-State-Travel Reimbursements | \$6,000.00 | \$6,000.00 | \$0.00 | 0.00% |
| | | Obj Class Totals: | | | | | \$7,250.00 | \$7,250.00 | \$0.00 | 0.00% |
| | | DD | PENSION & INSURANCE RELATED EX | | | | | | | |
| | | D09 | Fringe Benefit Cost Recoupment | 1700 | Fringe | Fringe rate of 43.36% | \$138,650.02 | \$155,129.66 | \$16,479.64 | 11.89% |
| | | | | 1700 | Taxes | Tax rate of 2.45% | \$7,816.21 | \$8,765.40 | \$949.19 | 12.14% |
| | | Obj Class Totals: | | | | | \$146,466.23 | \$163,895.06 | \$17,428.83 | 11.90% |
| | | EE | ADMINISTRATIVE EXPENSES | | | | | | | |
| | | E02 | Printing Expenses & Supplies | 1700 | Printing Expenses and Supplies | Printed Materials for Game Sense | \$6,000.00 | \$6,000.00 | \$0.00 | 0.00% |
| | | 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 | \$398,902.90 | \$403,850.43 | \$4,947.53 | 1.24% |
| | | EE2 | Conference, Training and Registration Fees | 1700 | Conferences | Conference, Training & Registration Fees | \$10,000.00 | \$10,000.00 | \$0.00 | 0.00% |
| | | Obj Class Totals: | | | | | \$420,902.90 | \$425,850.43 | \$4,947.53 | 1.18% |
| | | 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% |
| | | Obj Class Totals: | | | | | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% |
| | | HH | CONSULTANT SVCS (TO DEPTS) | | | | | | | |
| | | H09 | Attorneys/Legal Services | 1700 | Public Safety Research | Public Safety and Human Trafficking Research | \$115,000.00 | \$115,000.00 | \$0.00 | 0.00% |
| | | H23 | Program Coordinators | 1700 | Branding | GameSense media buys etc. ASG | \$150,000.00 | \$150,000.00 | \$0.00 | 0.00% |
| | | | | 1700 | Mass Council | Mass Council on Gaming & Health including employees to man Game Sense booth at PPC EBH and MGM --Staffed 16 hrs per day PPC and MGM, and 24 Hrs/day EBH --VSE --Play My Way --Required by Statute Chapter 194, Section 9 | \$3,148,000.00 | \$3,148,000.00 | \$0.00 | 0.00% |
| | | | | 1700 | Program manager | RG Evaluation including GameSense | \$125,000.00 | \$125,000.00 | \$0.00 | 0.00% |
| | | | | 1700 | Research Consultant | Research Review Committee | \$30,000.00 | \$30,000.00 | \$0.00 | 0.00% |
| | | | | 1700 | Translations | Knowledge Translation and Exchange | \$25,000.00 | \$25,000.00 | \$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 |
|---|-----------------|-------------------------------|----------------------|------|---------------------------|--|-----------------------|-----------------------|--------------------|----------------|
| 40001101 | | | | | | | | | | |
| Research and Responsible Gaming/PHTF | | | | | | | | | | |
| | | H23 | Program Coordinators | 1700 | VSE Resource Liaison | VSE Resource Liaison | \$62,000.00 | \$62,000.00 | \$0.00 | 0.00% |
| Obj Class Totals: | | | | | | | \$3,655,000.00 | \$3,655,000.00 | \$0.00 | 0.00% |
| | JJ | <i>OPERATIONAL SERVICES</i> | | | | | | | | |
| | 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% |
| Obj Class Totals: | | | | | | | \$15,000.00 | \$15,000.00 | \$0.00 | 0.00% |
| | PP | <i>STATE AID/POL SUB</i> | | | | | | | | |
| | P01 | Grants To Public Entities | | 1700 | Community Driven Research | Community Driven Research | \$210,000.00 | \$210,000.00 | \$0.00 | 0.00% |
| | | | | 1700 | Data Storage Grant | MODE DPH | \$75,000.00 | \$75,000.00 | \$0.00 | 0.00% |
| | | | | 1700 | SEIGMA | Social & Economic Research(SEIGMA) Follow-up General Population Study | \$995,000.00 | \$995,000.00 | \$0.00 | 0.00% |
| | PP1 | Grants To Non-Public Entities | | 1700 | PMW | Play My Way Incentives | \$40,000.00 | \$40,000.00 | \$0.00 | 0.00% |
| Obj Class Totals: | | | | | | | \$1,320,000.00 | \$1,320,000.00 | \$0.00 | 0.00% |
| Research and Responsible Gaming/PHTF Totals: | | | | | | | \$5,884,648.17 | \$5,945,766.84 | \$61,118.67 | 1.04% |

| Approp | Budget Grouping | Obj Class | Object_name | Unit | Item Short Name | New Description | Current Year Amount | Next Year Amount | Variance | Percent Change |
|-----------------------------|-----------------|-----------|-------------|------|-----------------|-----------------|---------------------|------------------|-------------|----------------|
| 40001101 | | | | | | | | | | |
| Appropriation Totals | | | | | | | \$5,900,599.62 | \$5,956,499.98 | \$55,900.36 | 0.95% |