MASSACHUSETTS GAMING COMMISSION

To: Chair Judd-Stein and Commissioners Hill, Maynard, O'Brien, and Skinner
From: Karen Wells, Douglas O'Donnell, John Scully, and Derek Lennon
Date: June 1, 2024
Re: Fiscal Year 2024 (FY24) Budget Recommendations

Summary

The Massachusetts Gaming Commission's (MGC) initial Fiscal Year 2024 (FY24) budget and assessment projections are composed of the following:

- **Gaming**
  - $30.84M for gaming regulatory costs, including funding for 87.03 full-time equivalents (FTEs) and 3 contract positions;
  - $2.55M for the Commonwealth's indirect costs;
  - $3.92M 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,
  - $37.39M total funding of the Gaming Control Fund
- **Racing**
  - $2.72M for racing regulatory costs, including funding for 7.35 FTEs;
  - $204.5K for the Commonwealth's indirect costs;
  - $2.93M combined total of regulated racing costs.
- **Community Mitigation Fund**
  - $385.39K for grant review and sub-recipient monitoring costs, including funding for 2 FTEs
- **Sports Wagering Control Fund**
  - $7.89M for sports wagering regulatory costs, including funding for 33.24 FTEs and 3 contractors;
  - $440.54K for the Commonwealth's indirect costs
- **Public Health Trust Fund**
  - $5.90M 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)

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 $54.94M and funds 132.62 FTES and 6 contract employees.

Fund	Grouping Name	FY24 Budget	FTEs	Contractors
Mass. Gaming Commission 1050-0001				
	MGC Regulatory Costs	$30,842,723.03	87.03	3.00
	Indirect	$2,549,564.19		
	Office of Attorney General and AGO MSP	$3,924,122.55		
	Alcohol and Beverage Control Commission	$75,000.00		
Mass. Gaming Commission Total		$37,391,409.77		
MGC Mass Racing Development and Oversight Trust 1050-0003				
	MGC Regulatory Costs	$2,722,115.95	7.35	-
	Indirect	$204,504.23		
MGC Mass Racing Development and Oversight Trust		$2,926,620.18		
Community Mitigation 1050-0004				
	MGC Regulatory Costs	$385,392.33	2.00	-
Community Mitigation Total		$385,392.33		
Sports Wagering Control Fund 1050-1384				
	MGC Regulatory Costs	$7,881,980.49	33.24	3.00
	Indirect	$440,545.25		
	Research and Responsible Gaming/PHTF	$12,100.00		
Sports Wagering Control Fund Total		$8,334,625.74		
Public Health Trust Fund 4000-1101				
	MGC Regulatory Costs	$15,951.45	3.00	-
	Research and Responsible Gaming/PHTF	$5,884,648.17		
Public Health Trust Fund Total		$5,900,599.62		
MGC Total		$54,938,647.64	132.62	6.00

Fiscal Year 2024 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 FY24 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 15, 2023. The meeting included a comprehensive review of the Commission's budget and staffing levels.

The MGC's FY24 budget of $54.9M represents a $5.5M (11.12%) increase over the currently approved FY23 budget. FY23 experienced substantial growth in FTEs because of the implementation and regulation of sports wagering. The Commission approved an initial FY23 budget funding 104 FTEs and 4 contractors. As of the writing of this memorandum, the Commission has increased the approved FTEs to 122.62 FTEs and 10 contractors. In FY24 we recommend increasing the number to 132.62 FTEs and dropping it down to 6 contractors.

Fund	FY23 Initial FTEs	FY23 Initial Contractors	FY23 Current FTEs	FY 23 Current Contractors	FY24 FTEs	FY24 Contractors
10500001 Gaming Control Fund	89.94	4.00	94.37	4.00	87.03	3.00
MGC Mass Racing Development and Oversight Trust	9.06	-	9.50	-	7.35	
10500004 Community Mitigation	2.00	-	2.00		2.00	
10501384 Sports Wagering Control Fund	-	-	13.75	6.00	33.24	3.00
40001101 Public Health Trust Fund	3.00	-	3.00	-	3.00	-
	104.00	4.00	122.62	10.00	132.62	6.00

Fund	Grouping Name	FY23	FY24	Variance	% Variance
Mass. Gaming Commission 1050-0001					
	MGC Regulatory Costs	$29,608,017.04	$30,842,723.03	$1,234,705.99	4.17%
	Indirect	$2,419,852.48	$2,549,564.19	$129,711.71	5.36%
	Office of Attorney General and AGO MSP	$3,866,497.12	$3,924,122.55	$57,625.43	1.49%
	Alcohol and Beverage Control Commission	$75,000.00	$75,000.00	$0.00	0.00%
Mass. Gaming Commission Total		$35,969,366.64	$37,391,409.77	$1,422,043.13	3.95%
MGC Mass Racing Development and Oversight Trust 1050-0003					
	MGC Regulatory Costs	$2,898,624.44	$2,722,115.95	-$176,508.49	-6.09%
	Indirect	$209,178.18	$204,504.23	-$4,673.95	-2.23%
MGC Mass Racing Development and Oversight Trust		$3,107,802.62	$2,926,620.18	-$181,182.44	-5.83%
Community Mitigation 1050-0004					
	MGC Regulatory Costs	$350,057.34	$385,392.33	$35,334.99	10.09%
Community Mitigation Total		$350,057.34	$385,392.33	$35,334.99	10.09%
Sports Wagering Control Fund1050-1384					
	MGC Regulatory Costs	$4,124,572.78	$7,881,980.49	$3,757,407.71	91.10%
	Indirect	$401,067.08	$440,545.25	$39,478.17	9.84%
	Research and Responsible Gaming/PHTF	$222,100.00	$12,100.00	-$210,000.00	-94.55%
Sports Wagering Control Fund Total		$4,747,739.86	$8,334,625.74	$3,586,885.88	75.55%
Public Health Trust Fund 4000-1101					
	MGC Regulatory Costs	$0.00	$15,951.45	$15,951.45	#DIV/0!
	Research and Responsible Gaming/PHTF	$5,267,001.23	$5,884,648.17	$617,646.94	11.73%
Public Health Trust Fund Total		$5,267,001.23	$5,900,599.62	$633,598.39	12.03%
		$49,441,967.69	$54,938,647.64	$5,496,679.95	11.12%

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. 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. This same allocation was made because of the licensee meeting recommendation which shifts $790K (28.5%) of lease and IT costs from gaming to sports wagering.

In FY24, 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.

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 FY23 and FY24 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 among the different components of the proposed budget for FY24 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 ~$6.55M statutorily required costs:

- $3.92M for the costs of the Attorney General's Office (C. 12 § 11M),
- $75K for the Alcoholic Beverage Control Commission (C. 10 § 72A), and
- $2.55M for Commonwealth of Massachusetts Assessed Indirect Costs (ANF Bulletin 5).

The Commission's regulatory FY24 budget projections total $30.84M, 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 FY23 budget for the Gaming Control Fund is $35.97M. The MGC is recommending an FY24 budget of $37.39M, which is a 3.95% increase over the currently approved FY23 budget. The MGC's regulatory costs funded by the Gaming Control Fund increased by 4.17% from $29.61M in FY23 to $30.84M in FY24, the statutorily required costs increased by 2.94% from $6.36M in FY23 to $6.55M in FY24. The table below summarizes significant changes by regulatory vs statutorily required costs between fiscal years:

Fund	Grouping Name	Object Class	object_class_name	Fiscal Year 2023	Fiscal Year 2024	Variance	% Variance	Variance Notes
10500001 Mass. Gaming Commission								
	MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	$8,110,391.80	$8,404,231.09	$293,839.29	3.62%	Revised cost allocation and 5% raises built in
		BB	REGULAR EMPLOYEE RELATED EXPEN	$81,197.00	$92,617.00	$11,420.00	14.06%	Increase in travel expected
		CC	SPECIAL EMPLOYEES	$248,022.52	$176,800.00	-$71,222.52	-28.72%	Decrease of one contract employee
		DD	PENSION & INSURANCE RELATED EX	$3,251,570.03	$3,593,376.75	$341,806.72	10.51%	Fringe rates increase over 3%
		EE	ADMINISTRATIVE EXPENSES	$634,974.92	$683,354.92	$48,380.00	7.62%	
		FF	FACILITY OPERATIONAL EXPENSES	$20,000.00	$20,000.00	$0.00	0.00%	
		GG	ENERGY COSTS AND SPACE RENTAL	$1,347,958.08	$1,074,392.38	-$273,565.70	-20.29%	Shift of building lease to sports wagering
		HH	CONSULTANT SVCS (TO DEPTS)	$901,880.20	$903,500.00	$1,619.80	0.18%	
		JJ	OPERATIONAL SERVICES	$10,510,400.56	$11,391,530.56	$881,130.00	8.38%	CBA increases for MSP as well as municipal officers in GEU
		KK	EQUIPMENT PURCHASE	$62,000.00	$62,000.00	$0.00	0.00%	
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR	$41,707.90	$47,807.90	$6,100.00	14.63%	New leases for copiers
		NN	INFRASTRUCTURE:	$25,000.00	$30,000.00	$5,000.00	20.00%	
		PP	STATE AID/POL SUB	$150,000.00	$150,000.00	$0.00	0.00%	
		UU	IT Non-Payroll Expenses	$4,222,914.03	$4,213,112.43	-$9,801.60	-0.23%	Shift of costs to sports wagering, reduction in LMS development and one time costs for move of CMS data center
	MGC Regulatory Costs Total			$29,608,017.04	$30,842,723.03	$1,234,705.99	4.17%	

The MGC Regulatory portion of the Gaming Control Trust supports 10 divisions/bureaus. Each division's/bureau's costs of providing regulatory oversight to expanded gaming are built into the spending figures in the table below, which represents, at a macro level, the anticipated spending. This item funds ~87 FTEs and 3 contract positions. Overall regulatory spending increased by 4.17% from $29.61M in FY23 to $30.84 in FY24. Most of the increase came from union contract COLAs from the GEU and our own 5% recommendation for COLAs.

Below is a chart that compares each division by the currently approved FY23 budget and the proposed FY24 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:

Fund	Grouping Name	Unit	Unit Name	Fiscal Year 2023	Fiscal Year 2024	Variance	% Variance	Variance Notes
10500001 Mass. Gaming Commission								
	MGC Regulatory Costs	1000	Finance and Administration	$2,459,233.49	$2,181,164.80	-$278,068.69	-11.31%	Move of 28.5% of lease and energy costs to sports wagering
		1100	Human Resources	$1,119,587.61	$1,427,109.58	$307,521.97	27.47%	5% COLA and annualization of hires
		1200	Legal	$1,280,435.37	$1,430,780.08	$150,344.71	11.74%	Annualization of hires and new FTEs
		1300	Executive Director	$660,461.04	$490,746.66	-$169,714.38	-25.70%	Revised cost allocation for salaries
		1400	Information Technology	$5,485,898.26	$5,765,141.71	$279,243.45	5.09%	One-time costs of move of CMS data centers and annualization of salaries
		1500	Commissioners	$1,355,391.94	$986,036.02	-$369,355.92	-27.25%	Revised cost allocation for salaries and reduction of central monitor expenses incurred in Q1 and Q2 of FY23
		1800	Communications	$371,697.36	$309,211.13	-$62,486.23	-16.81%	Revised cost allocation for salaries.
		1900	Ombudsman	$147,806.91	$170,091.23	$22,284.32	15.08%	Annualization of salaries
		5000	Investigations and Enforcement Bureau	$16,170,826.52	$17,606,633.09	$1,435,806.57	8.88%	CBA increases for GEU
		7000	Licensing Division	$872,208.17	$986,143.73	$113,935.56	13.06%	Annualization of backfills
		All	All Divisions	-$315,529.63	-$510,335.00	-$194,805.37	61.74%	Higher turnover as a percentage of full-time salaries.
	MGC Regulatory Costs			$29,608,017.04	$30,842,723.03	$1,234,705.99	4.17%	

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, eighth pole payments, and the jockey guild. In addition, the costs of the Massachusetts State Police associated with regulating racing is charged to this item, as are the salaries of staff that work on racing matters at the MGC, and the Commonwealth assessed indirect costs.

Below is a chart that compares the currently approved FY23 budget and the proposed FY24 budget for the Racing Oversight and Development Fund, along with a brief explanation for any large variances. Further details for budgets by each division are provided in attachments B and C:

Fund	Grouping Name	Unit	Unit Name	Fiscal Year 2023	Fiscal Year 2024	Variance	% Variance	Variance Notes
10500003 MGC Mass Racing Development and Oversight Trust								
	MGC Regulatory Costs	1000	Finance and Administration	$296,796.17	$149,542.15	-$147,254.02	-49.61%	Revised cost allocation for salaries
		1100	Human Resources	$150,072.13	$82,116.34	-$67,955.79	-45.28%	Revised cost allocation for salaries
		1200	Legal	$50,600.30	$83,153.37	$32,553.07	64.33%	Revised cost allocation for salaries
		1300	Executive Director	$39,969.63	$45,672.34	$5,702.71	14.27%	Revised cost allocation for salaries
		1400	Information Technology	$279,588.03	$145,078.45	-$134,509.58	-48.11%	Revised cost allocation for salaries
		1500	Commissioners	$91,988.74	$86,874.37	-$5,114.37	-5.56%	Revised cost allocation for salaries
		1800	Communications	$25,310.37	$20,997.24	-$4,313.13	-17.04%	Revised cost allocation for salaries
		3000	Racing Division	$1,959,451.41	$2,026,000.29	$66,548.88	3.40%	COLAs for FY24
		5000	Investigations and Enforcement Bureau	$0.00	$75,795.15	$75,795.15	#DIV/0!	Revised cost allocation for salaries
		7000	Licensing Division	$4,847.66	$6,886.25	$2,038.59	42.05%	Revised cost allocation for salaries
	MGC Regulatory Costs			$2,898,624.44	$2,722,115.95	-$176,508.49	-6.09%	
	Indirect	2000	MGC Indirect	$209,178.18	$204,504.23	-$4,673.95	-2.23%	10% of AA,CC,HH,JJ, and UU
	Indirect Total			$209,178.18	$204,504.23	-$4,673.95	-2.23%	
MGC Mass Racing Development and Oversight Trust Total				$3,107,802.62	$2,926,620.18	-$181,182.44	-5.83%	

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 chart below, would fund 2 FTEs, in-state travel for subrecipient monitoring purposes, and the maintenance of a grant management database.

Fund	Grouping Name	Object Class	object_class_name	Fiscal Year 2023	Fiscal Year 2024	Variance	% Variance	Variance Notes
10500004 Community Mitigation								
	MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	$170,463.12	$213,962.43	$43,499.31	25.52%	COLA adjustments
		BB	REGULAR EMPLOYEE RELATED EXPEN	$5,000.00	$5,000.00	$0.00	0.00%	
		DD	PENSION & INSURANCE RELATED EX	$71,407.00	$93,552.53	$22,145.53	31.01%	Fringe rates increase over 3%
		EE	ADMINISTRATIVE EXPENSES	$20,687.22	$22,877.37	$2,190.15	10.59%	
		GG	ENERGY COSTS AND SPACE RENTAL	$2,500.00	$0.00	-$2,500.00	-100.00%	
		UU	IT Non-Payroll Expenses	$80,000.00	$50,000.00	-$30,000.00	-37.50%	One-time development costs decreased
	MGC Regulatory Costs			$350,057.34	$385,392.33	$35,334.99	10.09%	
Community Mitigation Total				$350,057.34	$385,392.33	$35,334.99	10.09%	

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 FY23 sports wagering budget of $4.75M which funded the initial suitability reviews, consulting, and outside counsel assistance to help stand up the regulatory structure of sports wagering, as well as some dedicated IT, Finance, Legal, Licensing, IEB and Sports Wagering Division positions. In FY24 staff are recommending a budget of $8.33M, which represents a 75.55% increase. The majority of the increase is composed of the annualization of salaries approved for part of FY23, new positions to continue to help regulate sports wagering, as

well as allocation of lease costs, IT costs and support position salaries. The table below shows the changes from FY23 to FY24 by spending category.

Fund	Grouping Name	Object Class	object_class_name	Fiscal Year 2023	Fiscal Year 2024	Variance	% Variance	Variance Notes
10501384 Sports Wagering Control Fund								
	MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	$794,970.78	$3,536,373.82	$2,741,403.04	344.84%	Annualization of FY23 hires and allocation of shared costs.
		BB	REGULAR EMPLOYEE RELATED EXPEN	$0.00	$7,000.00	$7,000.00	#DIV/0!	Travel for the sports wagering division.
		CC	SPECIAL EMPLOYEES	$393,600.00	$147,600.00	-$246,000.00	-62.50%	Reduction from anticipated 6 contracted assistance to 3.
		DD	PENSION & INSURANCE RELATED EX	$336,002.00	$1,546,946.34	$1,210,944.34	360.40%	Annualization of salary
		EE	ADMINISTRATIVE EXPENSES	$0.00	$34,500.00	$34,500.00	#DIV/0!	Training and Travel
		GG	ENERGY COSTS AND SPACE RENTAL	$0.00	$393,114.12	$393,114.12	#DIV/0!	Allocation of 28.5% of lease and utilities.
		HH	CONSULTANT SVCS (TO DEPTS)	$2,080,000.00	$950,000.00	-$1,130,000.00	-54.33%	Decrease in outside counsel and consulting reliance.
		JJ	OPERATIONAL SERVICES	$0.00	$541,519.27	$541,519.27	#DIV/0!	Addition of GEU MSP staffing for sports wagering.
		UU	IT Non-Payroll Expenses	$520,000.00	$724,926.94	$204,926.94	39.41%	Allocation of shared IT costs.
	MGC Regulatory Costs			$4,124,572.78	$7,881,980.49	$3,757,407.71	91.10%	
	Indirect	EE	ADMINISTRATIVE EXPENSES	$401,067.08	$440,545.25	$39,478.17	9.84%	10% of AA, CC, HH, JJ, and UU
	Indirect Total			$401,067.08	$440,545.25	$39,478.17	9.84%	
	Research and Responsible Gaming/PHTF	HH	CONSULTANT SVCS (TO DEPTS)	$150,000.00	$0.00	-$150,000.00	-100.00%	Decrease for legislatively required study budgeted in FY23.
		UU	IT Non-Payroll Expenses	$72,100.00	$12,100.00	-$60,000.00	-83.22%	Decrease for development of VSE database to include sports wagering that was completed in FY23.
	Research and Responsible Gaming/PHTF Total			$222,100.00	$12,100.00	-$210,000.00	-94.55%	
Sports Wagering Control Fund Total				$4,747,739.86	$8,334,625.74	$3,586,885.88	75.55%	

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 FY24. Funding for the office has been increased by 12.03% from an approved FY23 budget of $5.27 M to an FY24 proposal of $5.9M, with most of the increases restoring cuts to the Game Sense program and funding a follow-up research project to the baseline study. Below is a chart comparing FY23 to the FY24 proposal.

Fund	Grouping Name	Object Class	object_class_name	Fiscal Year 2023	Fiscal Year 2024	Variance	% Variance	Variance Notes
40001101 Public Health Trust Fund								
	MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	$0.00	$15,951.45	$15,951.45	#DIV/0!	COLA adjustments
	MGC Regulatory Costs			$0.00	$15,951.45	$15,951.45	#DIV/0!	
	Research and Responsible Gaming/PHTF	AA	REGULAR EMPLOYEE COMPENSATION	$313,023.39	$319,029.04	$6,005.65	1.92%	
		BB	REGULAR EMPLOYEE	$7,250.00	$7,250.00	$0.00	0.00%	
		DD	PENSION & INSURANCE RELATED EX	$131,125.50	$146,466.23	$15,340.73	11.70%	Fringe rates increase over 3%
		EE	ADMINISTRATIVE EXPENSES	$352,602.34	$420,902.90	$68,300.56	19.37%	Indirect costs increase due to increase in responsible gaming programing in HH
		FF	FACILITY OPERATIONAL	$0.00	$1,000.00	$1,000.00	#DIV/0!	
		HH	CONSULTANT SVCS (TO DEPTS)	$3,091,000.00	$3,655,000.00	$564,000.00	18.25%	Addition of sports wagering and increase to responsible gaming programming
		JJ	OPERATIONAL SERVICES	$10,000.00	$15,000.00	$5,000.00	50.00%	
		PP	STATE AID/POL SUB	$1,360,000.00	$1,320,000.00	-$40,000.00	-2.94%	Decrease to research agenda
		UU	IT Non-Payroll Expenses	$2,000.00	$0.00	-$2,000.00	-100.00%	
	Research and Responsible Gaming/PHTF Total			$5,267,001.23	$5,884,648.17	$617,646.94	11.73%	
Public Health Trust Fund Total				$5,267,001.23	$5,900,599.62	$633,598.39	12.03%	

Exposures in the FY24 Budget Proposal

FY24 was another challenging budget to develop. While the Commission has established the majority 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 FY24 budget does have the 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.
- Everett PD requested a substantial increase to their GEU budget and we only funded a portion of that, as the GEU works through ways to limit potential exposures of providing public safety coverage at EBH.
- Funded only 3 months of consulting support for sports wagering.
- Included only $750K in outside CPA assistance for reviewing vendor and sports wagering licensee suitability.
- Did not include funding for the second legislatively mandated report from the sports wagering legislation.

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 slot machines per licensee, e so that we can come back to the Commission on June 29th with a close estimate of what revenues will be for the per machine slot fees. That will determine the assessment number that will be divided among the three gaming licensees. Any adjustments for actual slot machine and gaming position counts will be updated in staff's first FY24 quarterly update to the Commission.

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. Staff will provide the proposed distribution of this assessment along with the assessment on gaming licensees on June 29th.

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

licensees' 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 FY24 assessment, we recommend using the actual adjusted gross wagering receipt (AGSWR) figures of licensees from implementation to the end of May 2023. This will allow the Commission to assess costs and begin regulating sports wagering in FY24, and then revise for actual performance through June 30th (the end of the state fiscal year) when staff provides its first FY24 quarterly update to the Commission. There are two operators that we do not expect to begin operations in FY23; therefore, we recommend they pay the same percentage of the assessment as the operator that generated the lowest AGSWR in FY23.

We are estimating spending of $8.33M and revenue from fees of $955K, which would result in an assessment of $7.38M to be divided between the 13 sports wagering licensees. We are unable to provide a table laying out each operator's share of the assessment until the meeting on June 29th, as we do not release AGSWR for May until June 15th.

<u>Public Health Trust Fund Assessment from Sports Wagering Operators:</u>

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

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

Based on the above regulatory requirements, as well as our recommendation for the annual assessment to the Sports Wagering Control Fund, we will use the licensees' AGSWR from inception through May 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 10 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 29th, as we do not release AGSWR for May until June 15th.

Conclusion

We are proposing an FY24 Gaming Control Fund budget of $37.39M, a Research and Responsible Gaming budget funded from the Public Health Trust Fund of $5.9M, a Community Mitigation Fund administration and oversight budget of $385.39K, a Sports Wagering Control Fund budget of $8.33M and Racing Oversight and Development Fund budget of $2.93M. We recommend posting the budget documents for public comment and then reconvening on June 29th to adjust or approve the budget based on any discussion today or comments received from the public.

Attachments:
Attachment A: FY24 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

Spending		Initial Projection
10500001--Gaming Control Fund		
MGC Regulatory Cost		
AA REGULAR EMPLOYEE COMPENSATION	$	8,404,231.09
BB REGULAR EMPLOYEE RELATED EXPEN	$	92,617.00
CC SPECIAL EMPLOYEES	$	176,800.00
DD PENSION & INSURANCE RELATED EX	$	3,593,376.75
EE ADMINISTRATIVE EXPENSES	$	683,354.92
FF PROGRAM, FACILITY, OPERATIONAL SUPPIES	$	20,000.00
GG ENERGY COSTS AND SPACE RENTAL	$	1,074,392.38
HH CONSULTANT SVCS (TO DEPTS)	$	903,500.00
JJ OPERATIONAL SERVICES	$	11,391,530.56
KK Equipment Purchase	$	62,000.00
LL EQUIPMENT LEASE-MAINTAIN/REPAR	$	47,807.90
NN NON-MAJOR FACILITY MAINTENANCE REPAIR	$	30,000.00
PP STATE AID/POL SUB/OSD	$	150,000.00
TT PAYMENTS & REFUNDS	$	-
UU IT Non-Payroll Expenses	$	4,213,112.43
MGC Regulatory Cost Subtotal:	**$**	**30,842,723.03**
-		
EE--Indirect Costs	**$**	**2,549,564.19**
Office of Attorney General		
ISA to AGO	$	996,738.55
TT Reimbursement for AGO 0810-1024	$	-
AGO State Police	$	2,927,384.00
Office of Attorney General Subtotal:	**$**	**3,924,122.55**
ISA to ABCC	**$**	**75,000.00**
Gaming Control Fund Total Costs	**$**	**37,391,409.77**
Revenues		**Initial Projection**
Gaming Control Fund Beginning Balance 0500	$	-
EBH Security Fees 0500	$	50,000.00
IEB Background/Investigative Collections 3000	$	250,000.00
Category/Region Collection Fees 0500	$	-
Current Year Independent Monitor Fees	$	-
Prior Year Independent Monitor Fees	$	-
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	$	-
Region A slot Machine Fee 0500 (2500 slots)	$	-
Region B Slot Machine Fee 0500 (1500 slots)	$	-
Slots Parlor Slot Machine Fee 0500 (1000 slots)	$	-
Gaming Employee License Fees (GEL) 3000	$	300,000.00

Key Gaming Executive (GKE) 3000	$	10,000.00
Key Gaming Employee (GKS) 3000	$	80,000.00
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)	$	-
Gaming Service Employee License (SER) 3000	$	75,000.00
Subcontractor (SUB) Liquor (liq) 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	$	-
Misc/MCC Grant	$	-
Miscellaneous 0500	$	5,000.00
Bank Interest 2700	$	3,000.00
Grand Total	**$**	**878,000.00**

Spending		**Initial Projection**
1050003 Racing Oversight and Development Fund		
AA REGULAR EMPLOYEE COMPENSATION	$	809,452.63
BB REGULAR EMPLOYEE RELATED EXPEN	$	13,000.00
CC SPECIAL EMPLOYEES	$	487,240.00
DD PENSION & INSURANCE RELATED EX	$	352,245.95
EE ADMINISTRATIVE EXPENSES	$	42,385.00
FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES	$	42,000.00
HH CONSULTANT SVCS (TO DEPTS)	$	25,000.00
JJ OPERATIONAL SERVICES	$	784,877.37
KK EQUIPMENT PURCHASES	$	-
LL EQUIPMENT LEASE-MAINTAIN/REPAR	$	915.00
MM PURCHASED CLIENT/PROGRAM SVCS	$	155,000.00
NN INFRASTRUCTURE:	$	-
TT LOANS AND SPECIAL PAYMENTS	$	-
UU IT Non-Payroll Expenses	$	10,000.00
EE --Indirect Costs	$	204,504.23
ISA to DPH		
Grand Total	**$**	**2,926,620.18**
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
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	$	-
Misc/Bank Interest 0131	$	750.00
Grand Total		**$2,097,550.00**

Spending		Initial Projection
10500004 Community Mitigation Fund		
AA REGULAR EMPLOYEE COMPENSATION	$	213,962.43
BB REGULAR EMPLOYEE RELATED EXPEN	$	5,000.00
DD PENSION & INSURANCE RELATED EX	$	93,552.53
EE ADMINISTRATIVE EXPENSES	$	22,877.37
GG ENERGY COSTS AND SPACE RENTAL	$	-
JJ OPERATIONAL SERVICES	$	-
PP STATE AID/GRANTS	$	-
UU IT Non-Payroll Expenses	$	50,000.00
Grand Total	**$**	**385,392.33**

Spending		Initial Projection
10501384 Sports Wagering Control Fund		
AA REGULAR EMPLOYEE COMPENSATION	$	3,536,373.82
BB REGULAR EMPLOYEE RELATED EXPEN	$	7,000.00
CC SPECIAL EMPLOYEES	$	147,600.00
DD PENSION & INSURANCE RELATED EX	$	1,546,946.34
EE ADMINISTRATIVE EXPENSES	$	34,500.00
GG ENERGY COSTS AND SPACE RENTAL	$	393,114.12
HH CONSULTANT SVCS (TO DEPTS)	$	950,000.00
JJ OPERATIONAL SERVICES	$	541,519.27
UU IT Non-Payroll Expenses	$	724,926.94
Regulatory Costs Subtotal	**$**	**7,881,980.49**
EE Indirect	**$**	**440,545.25**
UU Research and Responsible Gaming	**$**	**12,100.00**
Grand Total	**$**	**8,334,625.74**
Revenues		**Initial Projection**
Category 1 applications and fees 3000	$	-
Category 2 applications and fees 3000	$	-
Category 3 applications and fees 3000	$	-
IEB background fees 3000	$	200,000.00
Assessment fees 0500	$	7,379,625.74
Vendor fees 3000	$	400,000.00
Licensing registrant fees 3000	$	300,000.00
Fines and penalties 2700	$	-
Misc. 0500	$	50,000.00
Bank Interesr 2100	$	5,000.00
TOTAL		8,334,625.74

Spending		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
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
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 Total:	**$**	**5,900,599.62**

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	$441,410.91	$493,065.26	$51,654.35	11.70%
			Obj Class Totals:				**$441,410.91**	**$493,065.26**	**$51,654.35**	**11.70%**
			BB	*REGULAR EMPLOYEE RELATED EXPEN*						
			B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of State Travel	$1,500.00	$3,000.00	$1,500.00	100.00%
			B02	In-State Travel	Travel	In-State Travel	$1,330.00	$3,000.00	$1,670.00	125.56%
			Obj Class Totals:				**$2,830.00**	**$6,000.00**	**$3,170.00**	**112.01%**
			CC	*SPECIAL EMPLOYEES*						
			C23	Management, Business Professionals & Admin Services	Contract Employee	Administrative Help 960	$43,022.52	$0.00	($43,022.52)	-100.00%
			Obj Class Totals:				**$43,022.52**	**$0.00**	**($43,022.52)**	**-100.00%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$176,564.37	$214,286.16	$37,721.79	21.36%
					Taxes	Tax rate of 2.45%	$9,155.79	$12,080.10	$2,924.31	31.94%
			Obj Class Totals:				**$185,720.16**	**$226,366.26**	**$40,646.10**	**21.89%**
			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	$9,500.00	$9,500.00	$0.00	0.00%
					Supplies	W.B. Mason/Veteran's Business Supply	$40,000.00	$40,000.00	$0.00	0.00%
			E02	Printing Expenses & Supplies	Printing	Millenium/RazzMTazz/MG Products	$2,500.00	$2,500.00	$0.00	0.00%
			E05	Postage Chargeback	Postage	ITD PAD Chargeback for postal Services	$2,743.92	$2,743.92	$0.00	0.00%
			E06	Postage	Postage	Postage for Ashburton Mail Room	$2,400.00	$2,400.00	$0.00	0.00%
					Postage	Postage for Pitney Bowes, Fed Ex, UPS	$3,000.00	$3,000.00	$0.00	0.00%
			E12	Subscriptions, Memberships & Licensing Fees	Subscriptions	Go To Meeting	$0.00	$0.00	$0.00	#Num!
			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%
			E20	Motor Vehicle Chargeback	OVM	Motorized Vehicle Chargeback--Lease of ford fusion	$0.00	$0.00	$0.00	#Num!
			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%

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**							
			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**	**$127,468.92**	**$0.00**	**0.00%**
			GG	*ENERGY COSTS AND SPACE RENTAL*						
			G01	Space Rental	Office Lease	101 Federal St. 12 months	$1,312,322.64	$949,257.12	($363,065.52)	-27.67%
			G03	Electricity	Electricity	101 Federal St. 12 months	$32,635.44	$23,334.34	($9,301.10)	-28.50%
			G05	Fuel For Vehicles	Gas	Wex Bank/Gulf	$3,000.00	$3,000.00	$0.00	0.00%
			Obj Class Totals:				**$1,347,958.08**	**$975,591.46**	**($372,366.62)**	**-27.62%**
			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 Recurring Payments for 13th floor and IEB Per Click costs of $2.5K	$10,100.00	$10,100.00	$0.00	0.00%
			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)	$15,500.00	$21,600.00	$6,100.00	39.35%
			Obj Class Totals:				**$31,707.90**	**$37,807.90**	**$6,100.00**	**19.24%**
			NN	*INFRASTRUCTURE:*						
			N50	Non-Major Facility Infrastructure Maintenance and Repair	Repairs	Office/Building Repairs	$5,000.00	$5,000.00	$0.00	0.00%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	**Mass. Gaming Commission**									
	MGC Regulatory Costs									
		1000	**Finance and Administration**							
			Obj Class Totals:				**$5,000.00**	**$5,000.00**	**$0.00**	**0.00%**
			UU	*IT Non-Payroll Expenses*						
			U03	Software & Information Technology Licenses (IT)	Software	Software - LinkSquares CLM	$0.00	$35,750.00	$35,750.00	#Div/0!
			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:				**$38,500.00**	**$74,250.00**	**$35,750.00**	**92.86%**
		Division/Bureau Totals:					**$2,459,233.49**	**$2,181,164.80**	**($278,068.69)**	**-11.31%**
		1100	**Human Resources**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Employee Salaries	$358,979.39	$411,669.92	$52,690.53	14.68%
					Raises	5% COLA/Incentives/Equity Agency Wide	$231,746.75	$373,232.00	$141,485.25	61.05%
			A13	Vacation-In-Lieu	Employee Compensation	Buyouts	$40,000.00	$0.00	($40,000.00)	-100.00%
			Obj Class Totals:				**$630,726.14**	**$784,901.92**	**$154,175.78**	**24.44%**
			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	$1,995.00	$0.00	($1,995.00)	-100.00%
					Travel	In-state Travel AOC as well as site visits of licensees	$3,990.00	$5,985.00	$1,995.00	50.00%
			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	$0.00	$52,000.00	$52,000.00	#Div/0!
			Obj Class Totals:				**$0.00**	**$52,000.00**	**$52,000.00**	**#Div/0!**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$143,591.76	$178,911.75	$35,319.99	24.60%
					Taxes	Tax rate of 2.45%	$6,784.71	$10,085.91	$3,301.20	48.66%
			D15	Workers' Compensation Chargebacks	Worker's Comp Chargeback	Worker's Comp Chargeback	$5,000.00	$5,000.00	$0.00	0.00%
			Obj Class Totals:				**$155,376.47**	**$193,997.66**	**$38,621.19**	**24.86%**
			EE	*ADMINISTRATIVE EXPENSES*						
			E02	Printing Expenses & Supplies	Printing	Printing of Reports and Best Practices	$5,000.00	$5,000.00	$0.00	0.00%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	**Mass. Gaming Commission**									
	MGC Regulatory Costs									
		1100	**Human Resources**							
			E12	Subscriptions, Memberships & Licensing Fees	Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events GNEMSCD, UMASS, Collette Philips	$15,000.00	$15,000.00	$0.00	0.00%
					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	$1,000.00	$3,000.00	$2,000.00	200.00%
			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, Colette Phillips	$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:				**$79,000.00**	**$81,000.00**	**$2,000.00**	**2.53%**
			HH	*CONSULTANT SVCS (TO DEPTS)*						
			H09	Attorneys/Legal Services	Legal Consultants	Employment Laywers	$5,000.00	$5,000.00	$0.00	0.00%
					Worker's Comp	Workers Comp Litigation Fees	$5,000.00	$5,000.00	$0.00	0.00%
			H23	Program Coordinators	Consultants	Diversity Equity and Inclusion RFR or SWC	$0.00	$50,000.00	$50,000.00	#Div/0!
			Obj Class Totals:				**$10,000.00**	**$60,000.00**	**$50,000.00**	**500.00%**
			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	All One 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	$150,000.00	$150,000.00	$0.00	0.00%
			Obj Class Totals:				**$150,000.00**	**$150,000.00**	**$0.00**	**0.00%**
			UU	*IT Non-Payroll Expenses*						
			U03	Software & Information Technology Licenses (IT)	Software	HR Employee Review Software	$0.00	$10,725.00	$10,725.00	#Div/0!
			Obj Class Totals:				**$0.00**	**$10,725.00**	**$10,725.00**	**#Div/0!**
		Division/Bureau Totals:					**$1,119,587.61**	**$1,427,109.58**	**$307,521.97**	**27.47%**
		1200	**Legal**							

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**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Employee Salaries	$486,845.71	$585,339.16	$98,493.45	20.23%
			Obj Class Totals:				**$486,845.71**	**$585,339.16**	**$98,493.45**	**20.23%**
			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	$1,500.00	$6,000.00	$4,500.00	300.00%
			Obj Class Totals:				**$10,150.00**	**$14,650.00**	**$4,500.00**	**44.33%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$194,738.28	$199,794.49	$5,056.21	2.60%
					Taxes	Tax rate of 2.45%	$9,201.38	$13,146.43	$3,945.05	42.87%
			Obj Class Totals:				**$203,939.66**	**$212,940.93**	**$9,001.27**	**4.41%**
			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	$0.00	$3,700.00	$3,700.00	#Div/0!
					Subscriptions	Subscriptions and Memberships Westlaw ABA	$15,000.00	$15,000.00	$0.00	0.00%
					Subsctiptions	nstatrac Subscription	$0.00	$4,650.00	$4,650.00	#Div/0!
			E13	Advertising Expenses	Reg Advertising	Advertising of Regs and Meetings	$10,000.00	$10,000.00	$0.00	0.00%
			E30	Credit Card Purchases	Credit Card	Credit Card Purchases	$0.00	$5,000.00	$5,000.00	#Div/0!
			E41	Out Of State Travel Expen on Behalf of State Employ	Conference, Training, Registion Fees	Conference, Training, Registion Fees	$6,250.00	$6,250.00	$0.00	0.00%
					Travel	Conference/Trainings Travel and Lodging for FTEs	$2,500.00	$2,500.00	$0.00	0.00%
			Obj Class Totals:				**$38,750.00**	**$52,100.00**	**$13,350.00**	**34.45%**
			HH	*CONSULTANT SVCS (TO DEPTS)*						
			H09	Attorneys/Legal Services	Legal	NA	$0.00	$0.00	$0.00	#Num!
					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	$25,000.00	$50,000.00	$25,000.00	100.00%
			H19	Management Consultants	Hearing Officer	Hearing Officer	$40,000.00	$40,000.00	$0.00	0.00%
			Obj Class Totals:				**$540,000.00**	**$565,000.00**	**$25,000.00**	**4.63%**

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**							
			JJ	*OPERATIONAL SERVICES*						
			JJ1	Legal Support Services	Operational Services	Offsite Storage - $50 per month charge if boxes are pulled	$750.00	$750.00	$0.00	0.00%
			Obj Class Totals:				**$750.00**	**$750.00**	**$0.00**	**0.00%**
			UU	*IT Non-Payroll Expenses*						
			U03	Software & Information Technology Licenses (IT)	Software	Relativity Document Search and PIR Tool	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**
		Division/Bureau Totals:					**$1,280,435.37**	**$1,430,780.09**	**$150,344.72**	**11.74%**
		1300	**Executive Director**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Employee Salaries	$441,495.38	$313,017.21	($128,478.17)	-29.10%
			Obj Class Totals:				**$441,495.38**	**$313,017.21**	**($128,478.17)**	**-29.10%**
			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%	$176,598.15	$136,037.28	($40,560.87)	-22.97%
					Taxes	Tax rate of 2.45%	$8,344.26	$7,668.92	($675.34)	-8.09%
			Obj Class Totals:				**$184,942.41**	**$143,706.20**	**($41,236.21)**	**-22.30%**
			EE	*ADMINISTRATIVE EXPENSES*						
			E12	Subscriptions, Memberships & Licensing Fees	Memberships	NAGR	$500.00	$500.00	$0.00	0.00%
			E30	Credit Card Purchases	Credit Card	Credit Card Purchases	$5,000.00	$5,000.00	$0.00	0.00%
			EE2	Conference, Training and Registration Fees	Gaming Forum	Travel allocated to divisions	$0.00	$0.00	$0.00	#Num!
					Travel	NA	$0.00	$0.00	$0.00	#Num!
					Travel and Conf	Conference, Training and Registration Fees	$5,000.00	$5,000.00	$0.00	0.00%
			Obj Class Totals:				**$10,500.00**	**$10,500.00**	**$0.00**	**0.00%**
			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%

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									
		1300	**Executive Director**							
			Obj Class Totals:				**$5,000.00**	**$5,000.00**	**$0.00**	**0.00%**
		Division/Bureau Totals:					**$660,461.04**	**$490,746.66**	**($169,714.38)**	**-25.70%**
		1400	**Information Technology**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Employee Salaries	$891,382.92	$1,039,345.34	$147,962.42	16.60%
			Obj Class Totals:				**$891,382.92**	**$1,039,345.34**	**$147,962.42**	**16.60%**
			BB	*REGULAR EMPLOYEE RELATED EXPEN*						
			B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of State Travel G2E/Gartner	$1,875.00	$1,875.00	$0.00	0.00%
			B02	In-State Travel	Travel	In-state travel	$3,750.00	$3,750.00	$0.00	0.00%
			B10	Exigent Job Related Expenses	Travel	Exigent Job Related Expenses	$0.00	$0.00	$0.00	#Num!
			B11	Employer Refund of Non-Tax Benefits	Travel	Employer Refund of Non-Tax Benefits	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$5,625.00**	**$5,625.00**	**$0.00**	**0.00%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$356,553.17	$451,635.26	$95,082.09	26.67%
					Taxes	Tax rate of 2.45%	$16,847.14	$25,463.96	$8,616.82	51.15%
			Obj Class Totals:				**$373,400.31**	**$477,099.22**	**$103,698.91**	**27.77%**
			EE	*ADMINISTRATIVE EXPENSES*						
			E01	Office & Administrative Supplies	Supplies	Office and Administrative Supplies	$300.00	$300.00	$0.00	0.00%
			E02	Printing Expenses & Supplies	Printers	Printers @$250/printer	$300.00	$300.00	$0.00	0.00%
			E12	Subscriptions, Memberships & Licensing Fees	Subscriptions	Pagefreezer, Gaming Compliance	$18,676.00	$18,676.00	$0.00	0.00%
			E30	Credit Card Purchases	Credit Card	Credit Card Purchases; $400 Domain GOV Renewal	$1,000.00	$1,000.00	$0.00	0.00%
			E41	Out Of State Travel Expen on Behalf of State Employ	Travel	Travel Agent Expenses	$0.00	$0.00	$0.00	#Num!
			E42	In-State Travel & Related Expen on Behalf of State Employees	Travel Agent	In-State Travel and Related Expenses	$0.00	$0.00	$0.00	#Num!
			EE2	Conference, Training and Registration Fees	Conference	Conference, Training and Registrations Fees	$2,500.00	$2,500.00	$0.00	0.00%
			Obj Class Totals:				**$22,776.00**	**$22,776.00**	**$0.00**	**0.00%**
			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)	$0.00	$85,158.72	$85,158.72	#Div/0!
			Obj Class Totals:				**$0.00**	**$85,158.72**	**$85,158.72**	**#Div/0!**
			JJ	*OPERATIONAL SERVICES*						
			J50	Instructors/Lecturers/Trainers	Training	Technical Training not available on LinkedIn	$5,000.00	$5,000.00	$0.00	0.00%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	**Mass. Gaming Commission**									
	MGC Regulatory Costs									
		1400	**Information Technology**							
			JJ1	Legal Support Services	Litigation	Target Litigation Backup	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$5,000.00**	**$5,000.00**	**$0.00**	**0.00%**
			KK	*EQUIPMENT PURCHASE*						
			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	*EQUIPMENT LEASE-MAINTAIN/REPAR*						
			L24	Motorized Vehicle Equipment Rental or Lease	Rental Cars	Enterprise	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**
			NN	*INFRASTRUCTURE:*						
			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	*IT Non-Payroll Expenses*						
			U01	Telecommunications Services Data	TELECOMMUNICATIONS SERVICES DATA	Increase $68,556.16 for IGT Move Surveillance, CMS Primary/Backup Circuits, Lab Line, Windstream Services (VPN, LAN, WAN redundancy) etc	$278,584.06	$372,140.22	$93,556.16	33.58%
			U02	Telecommunications Services - Voice	TELECOMMUNICATIONS SERVICES - VOICE	OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	$112,710.12	$80,587.74	($32,122.38)	-28.50%
			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	$455,310.48	$387,517.16	($67,793.32)	-14.89%
			U04	Information Technology Chargeback	INFORMATION TECHNOLOGY CHARGEBACK	ITD/BCS Chargeback	$63,226.34	$0.00	($63,226.34)	-100.00%
			U05	Information Technology (IT) Temp Staff Augmentation Profs	CMS - $2,484,206.46	CMS - IGT Intelligen (PPC, MGM, EBH)	$2,326,368.27	$2,326,368.27	$0.00	0.00%
					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	$0.00	$403,961.00	$403,961.00	#Div/0!
					Staff Augmentations Professionals	McInnis Consulting Jira Expert	$10,000.00	$10,000.00	$0.00	0.00%
			U06	Information Technology (IT) Cabling	IT Cabling	Raynham Build out	$0.00	$0.00	$0.00	#Num!
					IT Cabling	Suffolk Build out @new $26,050.08 in one time costs@ Suffolk Build out	$0.00	$0.00	$0.00	#Num!

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**							
			U06	Information Technology (IT) Cabling	IT Cabling	Runs/Cabling	$3,000.00	$3,000.00	$0.00	0.00%
			U07	Information Technology (IT) Equipment	Cloud Migration	Prior Year Adjustment	$0.00	$0.00	$0.00	#Num!
					IT Equipment	IT Equipment, emergency replacements (switches, routers, firewalls) etc	$145,000.00	$103,675.00	($41,325.00)	-28.50%
			U09	Information Technology (IT) Equip Rental Or Lease	INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE	ACS Leases (Refresh)	$125,695.00	$89,871.92	($35,823.08)	-28.50%
			U10	Information Tech (IT) Equipment Maintenance & Repair	IT Maintenance and Repair	Annual M&S Equipment/Services	$131,802.76	$94,238.97	($37,563.79)	-28.50%
			U11	Information Technology (IT) Contract Services	IT Contract Services	LMS, Gartner, Tallan Services	$471,017.00	$193,777.15	($277,239.85)	-58.86%
			Obj Class Totals:				**$4,172,714.03**	**$4,115,137.43**	**($57,576.60)**	**-1.38%**
		Division/Bureau Totals:					**$5,485,898.26**	**$5,765,141.71**	**$279,243.45**	**5.09%**
		1500	**Commissioners**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Employee Compensation	$815,872.68	$595,397.04	($220,475.64)	-27.02%
			Obj Class Totals:				**$815,872.68**	**$595,397.04**	**($220,475.64)**	**-27.02%**
			BB	*REGULAR EMPLOYEE RELATED EXPEN*						
			B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel Reimbursements	Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits) --Out of Pocket Out of State Expenses	$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	Fringe rate of 43.36%	$326,349.07	$258,759.55	($67,589.52)	-20.71%
					Taxes	Tax rate of 2.45%	$15,419.99	$14,587.23	($832.76)	-5.40%
			Obj Class Totals:				**$341,769.06**	**$273,346.78**	**($68,422.28)**	**-20.02%**
			EE	*ADMINISTRATIVE EXPENSES*						
			E02	Printing Expenses & Supplies	Office Supplies	Lane Printing, etc.	$200.00	$200.00	$0.00	0.00%
			E12	Subscriptions, Memberships & Licensing Fees	Subscriptions	Trade Journals	$5,950.00	$5,950.00	$0.00	0.00%
			E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	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.	$18,720.00	$0.00	($18,720.00)	-100.00%
					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	$0.00	$8,000.00	$8,000.00	#Div/0!

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	**Mass. Gaming Commission**									
	MGC Regulatory Costs									
		1500	**Commissioners**							
			E30	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	Travel Agency Fees	Travel	$10,000.00	$10,000.00	$0.00	0.00%
			EE2	Conference, Training and Registration Fees	Registration Fees	Conference/Trainings	$7,000.00	$7,000.00	$0.00	0.00%
			Obj Class Totals:				**$81,370.00**	**$70,650.00**	**($10,720.00)**	**-13.17%**
			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.	$0.00	$13,642.20	$13,642.20	#Div/0!
			Obj Class Totals:				**$0.00**	**$13,642.20**	**$13,642.20**	**#Div/0!**
			HH	*CONSULTANT SVCS (TO DEPTS)*						
			H23	Program Coordinators	Consultant	General Consulting	$0.00	$10,000.00	$10,000.00	#Div/0!
					Consultant	NA	$0.00	$0.00	$0.00	#Num!
					Monitor	Independent Monitor bills paid in 2nd quarter of FY22	$50,771.80	$0.00	($50,771.80)	-100.00%
					Monitor	Independent Monitor bills paid in first quarter of FY22	$32,608.40	$0.00	($32,608.40)	-100.00%
					Monitor	Prior Year Adjustment	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$83,380.20**	**$10,000.00**	**($73,380.20)**	**-88.01%**
			JJ	*OPERATIONAL SERVICES*						
			J33	Photographic & Micrographic Services	Stenographer	Transcriptions services	$10,000.00	$0.00	($10,000.00)	-100.00%
			Obj Class Totals:				**$10,000.00**	**$0.00**	**($10,000.00)**	**-100.00%**
			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:					**$1,355,391.94**	**$986,036.02**	**($369,355.92)**	**-27.25%**
		1600	**Workforce and Supplier Diversity**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Employee Salaries consolidated into HR	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**
			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 --Las Vegas Gaming Conference G2E	$0.00	$0.00	$0.00	#Num!
			B02	In-State Travel	Travel	In-state Travel AOC as well as site visits of licensees	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**

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									
		1600	**Workforce and Supplier Diversity**							
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe consolidated into HR	$0.00	$0.00	$0.00	#Num!
					Taxes	Tax rate consolidated into HR	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**
			EE	*ADMINISTRATIVE EXPENSES*						
			E02	Printing Expenses & Supplies	Printing	Printing of Reports and Best Practices	$0.00	$0.00	$0.00	#Num!
			E12	Subscriptions, Memberships & Licensing Fees	Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events GNEMSCD, UMASS, Collette Philips	$0.00	$0.00	$0.00	#Num!
			E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	Conferences	Workforce/Diversity Meetings--Digital also	$0.00	$0.00	$0.00	#Num!
			E41	Out Of State Travel Expen on Behalf of State Employ	Travel	Travel Agent	$0.00	$0.00	$0.00	#Num!
			EE2	Conference, Training and Registration Fees	Conference, Training Registration Fees	GNEMSDC, Umass, Colette Phillips	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**
			HH	*CONSULTANT SVCS (TO DEPTS)*						
			HH3	Media Design, Editorial and Communication	Media Design	One Time Instance - Impact Report Design	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**
			PP	*STATE AID/POL SUB*						
			P01	Grants To Public Entities	Grants	Completed - MCCA contibution to Workforce Development	$0.00	$0.00	$0.00	#Num!
					Grants	Worforce Development and Diversity Grants --Business Technical Assistance --Women in Construction --Regional WF Collaborations	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**
		Division/Bureau Totals:					**$0.00**	**$0.00**	**$0.00**	**#Num!**
		1800	**Communications**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Regular Salaries	$192,021.01	$143,905.41	($48,115.60)	-25.06%
			Obj Class Totals:				**$192,021.01**	**$143,905.41**	**($48,115.60)**	**-25.06%**
			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%**

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**							
			CC	*SPECIAL EMPLOYEES*						
			C05	Contracted Student Interns	Intern	Student Intern-Co-op	$0.00	$0.00	$0.00	#Num!
			C23	Management, Business Professionals & Admin Services	Contract Employee	Contract Employee	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$76,808.40	$62,541.29	($14,267.11)	-18.57%
					Taxes	Tax rate of 2.45%	$3,629.20	$3,525.68	($103.52)	-2.85%
			Obj Class Totals:				**$80,437.60**	**$66,066.97**	**($14,370.63)**	**-17.87%**
			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%**
			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%**
			UU	*IT Non-Payroll Expenses*						
			U07	Information Technology (IT) Equipment	Database	Customer Relationship management tool	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**
		Division/Bureau Totals:					**$371,697.36**	**$309,211.13**	**($62,486.23)**	**-16.81%**
		1900	**Ombudsman**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Regular Employees	$102,061.04	$114,521.78	$12,460.74	12.21%
			Obj Class Totals:				**$102,061.04**	**$114,521.78**	**$12,460.74**	**12.21%**
			BB	*REGULAR EMPLOYEE RELATED EXPEN*						

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									
		1900	**Ombudsman**							
			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%	$40,824.42	$49,771.17	$8,946.75	21.92%
					Taxes	Tax rate of 2.45%	$1,928.95	$2,805.78	$876.83	45.46%
			Obj Class Totals:				**$42,753.37**	**$52,576.95**	**$9,823.58**	**22.98%**
			EE	*ADMINISTRATIVE EXPENSES*						
			E12	Subscriptions, Memberships & Licensing Fees	Subscriptions/Memberships	Instatrac subscription	$0.00	$0.00	$0.00	#Num!
			E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	Conferences and Incidentals	Gaming Policy Advisory Committee	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**
			UU	*IT Non-Payroll Expenses*						
			U07	Information Technology (IT) Equipment	IT Software	Grant Software	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**
		Division/Bureau Totals:					**$147,806.91**	**$170,091.23**	**$22,284.32**	**15.08%**
		5000	**Investigations and Enforcement Bureau**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Employee Salaries	$3,639,412.54	$3,931,409.73	$291,997.19	8.02%
			A08	Overtime Pay	Overtime	Overtime for Gaming Agents.	$100,000.00	$100,000.00	$0.00	0.00%
					Overtime	Overtime increase for 2nd half of fiscal year Gaming Agents	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$3,739,412.54**	**$4,031,409.73**	**$291,997.19**	**7.81%**
			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	$11,250.00	$15,000.00	$3,750.00	33.33%
			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:				**$19,230.00**	**$22,980.00**	**$3,750.00**	**19.50%**
			CC	*SPECIAL EMPLOYEES*						
			C23	Management, Business Professionals & Admin Services	Contract Employee	Contracted Civilian Investigators	$205,000.00	$124,800.00	($80,200.00)	-39.12%
					Contract Employees	Prior Year Adjustment	$0.00	$0.00	$0.00	#Num!

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**							
			Obj Class Totals:				**$205,000.00**	**$124,800.00**	**($80,200.00)**	**-39.12%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$1,455,765.02	$1,708,290.66	$252,525.64	17.35%
					Taxes	Tax rate of 2.45%	$68,784.90	$96,319.54	$27,534.64	40.03%
					Taxes	Taxes on CC Employees 2.45%	$4,038.50	$3,057.60	($980.90)	-24.29%
			Obj Class Totals:				**$1,528,588.42**	**$1,807,667.80**	**$279,079.38**	**18.26%**
			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	$86,000.00	$101,000.00	$15,000.00	17.44%
			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	$75,000.00	$100,000.00	$25,000.00	33.33%
			EE2	Conference, Training and Registration Fees	Registrations	Training/Conference Registration Fees.	$26,250.00	$30,000.00	$3,750.00	14.29%
			Obj Class Totals:				**$213,360.00**	**$257,110.00**	**$43,750.00**	**20.51%**
			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%**
			HH	*CONSULTANT SVCS (TO DEPTS)*						
			H23	Program Coordinators	Outside Consultant	HLT Background	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**
			JJ	*OPERATIONAL SERVICES*						
			J25	Laboratory & Pharmaceutical Services	Everett Police	EPDEverett Police GEU 7FTE's	$1,333,235.00	$1,666,543.75	$333,308.75	25.00%
					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	$411,044.56	$412,743.22	$1,698.66	0.41%
					Plainville Police Salaries	Plainville Local Police amendment for unpaid invoice from FY19	$0.00	$0.00	$0.00	#Num!
					Springfield Police Salaries	SPDSpringfield Police GEU 6 FTEs Amendment for FY21 costs billed in FY22	$0.00	$0.00	$0.00	#Num!
					Springfield Police Salaries	SPDSpringfield Police GEU 7 FTEs	$1,014,612.49	$1,089,648.14	$75,035.65	7.40%
					State Police	MSP MGC Salaries for MGC Investigations and Background Unit	$961,673.22	$983,275.34	$21,602.12	2.25%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	**Mass. Gaming Commission**									
	MGC Regulatory Costs									
		5000	**Investigations and Enforcement Bureau**							
			J25	Laboratory & Pharmaceutical Services	State Police	MSPMGC State Police Troopers Plainville Straight Time and Payroll Taxes	$1,193,336.14	$1,316,353.58	$123,017.44	10.31%
					State Police	MSPMGC State Troopers Everett	$1,646,713.44	$1,793,626.06	$146,912.62	8.92%
					State Police	MSPMSP Staff Costs at MGM 16 FTEs	$1,830,943.32	$1,890,486.33	$59,543.01	3.25%
					State Police	Prior Year Adjustment	$0.00	$0.00	$0.00	#Num!
					State Police OT & Travel	Increase of 6.75% for bargaining unit OT and Travel for Troopers assigned to MGC GEU	$1,926,100.00	$2,056,111.75	$130,011.75	6.75%
			J28	Law Enforcement	Lease Vehicles	Plainville Law Enforcement Vehicles	$8,877.39	$8,877.39	$0.00	0.00%
			Obj Class Totals:				**$10,376,535.56**	**$11,267,665.56**	**$891,130.00**	**8.59%**
			KK	*EQUIPMENT PURCHASE*						
			K07	Office Furnishings	Equipment Purchase	Current year Qtr1 budget adjustment	$0.00	$0.00	$0.00	#Num!
					Office Equipment	Patrol Riffles/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	$10,000.00	$15,000.00	$5,000.00	50.00%
			Obj Class Totals:				**$10,000.00**	**$15,000.00**	**$5,000.00**	**50.00%**
			UU	*IT Non-Payroll Expenses*						
			U03	Software & Information Technology Licenses (IT)	Software	ITRACK- Omnigo	$11,700.00	$13,000.00	$1,300.00	11.11%
			Obj Class Totals:				**$11,700.00**	**$13,000.00**	**$1,300.00**	**11.11%**
		Division/Bureau Totals:					**$16,170,826.52**	**$17,606,633.09**	**$1,435,806.57**	**8.88%**
		7000	**Licensing Division**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries	$591,539.70	$653,328.24	$61,788.54	10.45%
			Obj Class Totals:				**$591,539.70**	**$653,328.24**	**$61,788.54**	**10.45%**
			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%
			B02	In-State Travel	Travel	In-State Travel Reimbursements--Fingerprinting Reimbursements	$997.50	$997.50	$0.00	0.00%
			Obj Class Totals:				**$2,872.50**	**$2,872.50**	**$0.00**	**0.00%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$236,615.87	$283,936.45	$47,320.58	20.00%

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**							
			D09	Fringe Benefit Cost Recoupment	Taxes	Tax rate of 2.45%	$11,180.10	$16,006.54	$4,826.44	43.17%
			Obj Class Totals:				**$247,795.97**	**$299,943.00**	**$52,147.03**	**21.04%**
			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	3 Scanner Leases	$10,000.00	$10,000.00	$0.00	0.00%
			Obj Class Totals:				**$10,000.00**	**$10,000.00**	**$0.00**	**0.00%**
		Division/Bureau Totals:					**$872,208.17**	**$986,143.74**	**$113,935.57**	**13.06%**
		All	**All Divisions**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Regular Employee Compensation	Turnover Savings	($350,000.00)	($350,000.00)	$0.00	0.00%
					Salaries	1st quarter Payroll Increase	$127,623.77	$0.00	($127,623.77)	-100.00%
					Turnover Savings	Projected Turnover in addition to initial $250K.	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**($222,376.23)**	**($350,000.00)**	**($127,623.77)**	**57.39%**
			BB	*REGULAR EMPLOYEE RELATED EXPEN*						
			B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	NA	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$0.00**	**$0.00**	**$0.00**	**#Num!**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe and Payroll Taxes	Fringe and Payroll Taxes on 1st quarter Payroll Increase	$53,461.60	$0.00	($53,461.60)	-100.00%
					Fringe and Payroll Taxes	Fringe and Payroll Taxes on 2nd quarter turnover savings	$0.00	$0.00	$0.00	#Num!
					Fringe and Payroll Taxes	Fringe and Payroll Taxes on Turnover Savings (45.81%)	($146,615.00)	($160,335.00)	($13,720.00)	9.36%
			Obj Class Totals:				**($93,153.40)**	**($160,335.00)**	**($67,181.60)**	**72.12%**
		Division/Bureau Totals:					**($315,529.63)**	**($510,335.00)**	**($194,805.37)**	**61.74%**
	MGC Regulatory Costs			**Totals:**			**$29,608,017.04**	**$30,842,723.05**	**$1,234,706.01**	**4.17%**
	Indirect									

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	Indirect adjustments from 2nd quarter revisions	$0.00	$0.00	$0.00	#Num!
					Indirect	Indirect Expense on Turnover Savings	$0.00	$0.00	$0.00	#Num!
					Indirect	NA	$0.00	$0.00	$0.00	#Num!
					Indirect	Prior Year Adjustment	$0.00	$0.00	$0.00	#Num!
					Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	$2,419,852.48	$2,549,564.19	$129,711.71	5.36%
			Obj Class Totals:				**$2,419,852.48**	**$2,549,564.19**	**$129,711.71**	**5.36%**
		Division/Bureau Totals:					**$2,419,852.48**	**$2,549,564.19**	**$129,711.71**	**5.36%**
	Indirect			**Totals:**			**$2,419,852.48**	**$2,549,564.19**	**$129,711.71**	**5.36%**
	Office of Attorney General and AGO MSP									
		9000	**Office of the Attorney General**							
			JJ	*OPERATIONAL SERVICES*						
			J25	Laboratory & Pharmaceutical Services	State Police	MSPAGO State Police OT	$360,500.00	$360,500.00	$0.00	0.00%
					State Police	MSPAGO Straight Time Troopers and Payroll Taxes 3FTEs for FY23	$578,613.12	$636,238.55	$57,625.43	9.96%
			Obj Class Totals:				**$939,113.12**	**$996,738.55**	**$57,625.43**	**6.14%**
			OO							
			O99		Attorney General	Funds FTEs assigned to the unit, various percentages of FTEs of support, and management positions, office space, travel, conferences, and investigative costs.	$2,927,384.00	$2,927,384.00	$0.00	0.00%
					Indirect	Prior Year Adjustment	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$2,927,384.00**	**$2,927,384.00**	**$0.00**	**0.00%**
		Division/Bureau Totals:					**$3,866,497.12**	**$3,924,122.55**	**$57,625.43**	**1.49%**
	Office of Attorney General and AGO MSP			**Totals:**			**$3,866,497.12**	**$3,924,122.55**	**$57,625.43**	**1.49%**
	Alcohol and Beverage Control Commission									
		9001								
			OO							
			O01		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%**
Appropriation Totals							**$35,969,366.64**	**$37,391,409.79**	**$1,422,043.15**	**3.95%**

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									
		1000	**Finance and Administration**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Admin Employees Salaries	$209,120.02	$102,489.31	($106,630.71)	-50.99%
			Obj Class Totals:				**$209,120.02**	**$102,489.31**	**($106,630.71)**	**-50.99%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$83,648.25	$44,541.85	($39,106.40)	-46.75%
					Taxes	Tax rate of 2.45%	$4,027.90	$2,510.99	($1,516.91)	-37.66%
			Obj Class Totals:				**$87,676.15**	**$47,052.84**	**($40,623.31)**	**-46.33%**
		Division/Bureau Totals:					**$296,796.17**	**$149,542.15**	**($147,254.02)**	**-49.61%**
		1100	**Human Resources**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensatio	HR Employees Salaries	$105,766.53	$27,166.97	($78,599.56)	-74.31%
					Raises	5% COLA/Incentives/Equity Agency Wide	$0.00	$37,277.01	$37,277.01	#Div/0!
			Obj Class Totals:				**$105,766.53**	**$64,443.98**	**($41,322.55)**	**-39.07%**
			CC	*SPECIAL EMPLOYEES*						
			C23	Management, Business Professionals & Admin Services	Contract Employee	Administrative Help	$0.00	$5,200.00	$5,200.00	#Div/0!
			Obj Class Totals:				**$0.00**	**$5,200.00**	**$5,200.00**	**#Div/0!**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$42,306.61	$11,806.77	($30,499.84)	-72.09%
					Taxes	Tax rate of 2.45%	$1,998.99	$665.59	($1,333.40)	-66.70%
			Obj Class Totals:				**$44,305.60**	**$12,472.36**	**($31,833.24)**	**-71.85%**
		Division/Bureau Totals:					**$150,072.13**	**$82,116.34**	**($67,955.79)**	**-45.28%**
		1200	**Legal**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Legal Employees Salaries	$35,661.64	$58,533.91	$22,872.27	64.14%
			Obj Class Totals:				**$35,661.64**	**$58,533.91**	**$22,872.27**	**64.14%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$14,264.66	$23,304.82	$9,040.16	63.37%
					Taxes	Tax rate of 2.45%	$674.00	$1,314.64	$640.64	95.05%
			Obj Class Totals:				**$14,938.66**	**$24,619.46**	**$9,680.80**	**64.80%**
		Division/Bureau Totals:					**$50,600.30**	**$83,153.37**	**$32,553.07**	**64.33%**
		1300	**Executive Director**							
			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 Oversigh**									
	MGC Regulatory Costs									
		1300	**Executive Director**							
			A01	Salaries: Inclusive	Employee Compensation	Exec. Dir. Employees Salaries	$28,169.45	$31,301.72	$3,132.27	11.12%
			Obj Class Totals:				**$28,169.45**	**$31,301.72**	**$3,132.27**	**11.12%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$11,267.78	$13,603.73	$2,335.95	20.73%
					Taxes	Tax rate of 2.45%	$532.40	$766.89	$234.49	44.04%
			Obj Class Totals:				**$11,800.18**	**$14,370.62**	**$2,570.44**	**21.78%**
		Division/Bureau Totals:					**$39,969.63**	**$45,672.34**	**$5,702.71**	**14.27%**
		1400	**Information Technology**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	IT Employees Salaries	$197,045.62	$99,434.49	($97,611.13)	-49.54%
			Obj Class Totals:				**$197,045.62**	**$99,434.49**	**($97,611.13)**	**-49.54%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$78,818.25	$43,207.81	($35,610.44)	-45.18%
					Taxes	Tax rate of 2.45%	$3,724.16	$2,436.15	($1,288.01)	-34.59%
			Obj Class Totals:				**$82,542.41**	**$45,643.95**	**($36,898.46)**	**-44.70%**
		Division/Bureau Totals:					**$279,588.03**	**$145,078.44**	**($134,509.59)**	**-48.11%**
		1500	**Commissioners**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Commissioners Employees Salaries	$64,831.02	$59,539.70	($5,291.32)	-8.16%
			Obj Class Totals:				**$64,831.02**	**$59,539.70**	**($5,291.32)**	**-8.16%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$25,932.41	$25,875.95	($56.46)	-0.22%
					Taxes	Tax rate of 2.45%	$1,225.31	$1,458.72	$233.41	19.05%
			Obj Class Totals:				**$27,157.72**	**$27,334.68**	**$176.96**	**0.65%**
		Division/Bureau Totals:					**$91,988.74**	**$86,874.38**	**($5,114.36)**	**-5.56%**
		1800	**Communications**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Communications Employees Salaries	$17,838.02	$14,390.54	($3,447.48)	-19.33%
			Obj Class Totals:				**$17,838.02**	**$14,390.54**	**($3,447.48)**	**-19.33%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$7,135.21	$6,254.13	($881.08)	-12.35%
					Taxes	Tax rate of 2.45%	$337.14	$352.57	$15.43	4.58%
			Obj Class Totals:				**$7,472.35**	**$6,606.70**	**($865.65)**	**-11.58%**

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									
		1800	**Communications**							
		Division/Bureau Totals:					**$25,310.37**	**$20,997.24**	**($4,313.13)**	**-17.04%**
		3000	**Racing Division**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries	$293,314.51	$322,652.95	$29,338.44	10.00%
			Obj Class Totals:				**$293,314.51**	**$322,652.95**	**$29,338.44**	**10.00%**
			BB	*REGULAR EMPLOYEE RELATED EXPEN*						
			B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of State Travel Reimbursement	$10,000.00	$10,000.00	$0.00	0.00%
			B02	In-State Travel	Travel	In State Travel Reimbursement	$3,000.00	$3,000.00	$0.00	0.00%
			Obj Class Totals:				**$13,000.00**	**$13,000.00**	**$0.00**	**0.00%**
			CC	*SPECIAL EMPLOYEES*						
			C04	Contracted Seasonal Employees	Seasonals	4% Increase Seasonal salaries for Plainridge at 35 weeks	$468,000.00	$482,040.00	$14,040.00	3.00%
			Obj Class Totals:				**$468,000.00**	**$482,040.00**	**$14,040.00**	**3.00%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$117,325.80	$140,224.97	$22,899.17	19.52%
					Taxes	Tax rate of 2.45%	$14,388.84	$7,905.00	($6,483.84)	-45.06%
			Obj Class Totals:				**$131,714.64**	**$148,129.97**	**$16,415.33**	**12.46%**
			EE	*ADMINISTRATIVE EXPENSES*						
			E01	Office & Administrative Supplies	Supplies	W.B. Mason	$7,500.00	$7,500.00	$0.00	0.00%
			E02	Printing Expenses & Supplies	Printing	Millineum Printing	$500.00	$500.00	$0.00	0.00%
			E12	Subscriptions, Memberships & Licensing Fees	Memberships	AA Dority/Organization of Racing Investigators	$5,625.00	$5,625.00	$0.00	0.00%
					Memberships	Assoc. of Racing Regulators	$18,700.00	$18,700.00	$0.00	0.00%
			E13	Advertising Expenses	Public Hearing Notices	Boston Globe	$1,000.00	$1,000.00	$0.00	0.00%
					Public Hearing Notices	Boston Herald	$700.00	$700.00	$0.00	0.00%
			E15	Bottled Water	Water	Belmont Springs/DS Waters of America	$360.00	$360.00	$0.00	0.00%
			E41	Out Of State Travel Expen on Behalf of State Employ	Travel Agent	Travel	$5,000.00	$5,000.00	$0.00	0.00%
			EE2	Conference, Training and Registration Fees	Conferences	Assoc. of Racing Comm./Louisianna Racing/Thoroughbred Racing	$3,000.00	$3,000.00	$0.00	0.00%
			Obj Class Totals:				**$42,385.00**	**$42,385.00**	**$0.00**	**0.00%**
			FF	*FACILITY OPERATIONAL EXPENSES*						
			F05	Laboratory Supplies	Vet Supplies	Gloves, scrubs etc.	$2,000.00	$2,000.00	$0.00	0.00%
			F09	Clothing & Footwear	Equipment	Misc Facility Equjpment	$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
10500003	**MGC Mass Racing Development and Oversigh**									
	MGC Regulatory Costs									
		3000	**Racing Division**							
			F09	Clothing & Footwear	Uniforms	Racing Uniforms for Seasonal Employees	$15,000.00	$15,000.00	$0.00	0.00%
			Obj Class Totals:				**$42,000.00**	**$42,000.00**	**$0.00**	**0.00%**
			HH	*CONSULTANT SVCS (TO DEPTS)*						
			H19	Management Consultants	Hearing Officer	Hearing Officer for Racing Appeals	$25,000.00	$25,000.00	$0.00	0.00%
			Obj Class Totals:				**$25,000.00**	**$25,000.00**	**$0.00**	**0.00%**
			JJ	*OPERATIONAL SERVICES*						
			J10	Auxiliary Financial Services	Credit Cards	Bank of America credit card terminal fees	$1,000.00	$1,000.00	$0.00	0.00%
			J25	Laboratory & Pharmaceutical Services	Testing	Health Resources Corp.	$2,000.00	$2,000.00	$0.00	0.00%
			J28	Law Enforcement	State Police	MSP Racing Straight Time	$378,622.26	$388,377.37	$9,755.11	2.58%
			JJ1	Legal Support Services	Stenographer	Hardeman RealTime	$5,000.00	$5,000.00	$0.00	0.00%
			JJ2	Auxiliary Services	Autopsies	Uconn Pathology	$4,000.00	$6,000.00	$2,000.00	50.00%
					Testing Lab	Back Up Lab TBD	$0.00	$0.00	$0.00	#Num!
					Testing Lab	Industrial Laboratories or alternate lab	$382,500.00	$382,500.00	$0.00	0.00%
			Obj Class Totals:				**$773,122.26**	**$784,877.37**	**$11,755.11**	**1.52%**
			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%
					Purchased Client/Program Svcs	Services Purch Support of Human/Social Services for Clients	$0.00	$0.00	$0.00	#Num!
			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	$5,000.00	$5,000.00	$0.00	0.00%
			U05	Information Technology (IT) Temp Staff Augmentation Profs	Database	Racing Licensing System	$10,000.00	$5,000.00	($5,000.00)	-50.00%
			U10	Information Tech (IT) Equipment Maintenance & Repair	Security & Surveillence	Test Barn	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$15,000.00**	**$10,000.00**	**($5,000.00)**	**-33.33%**
		Division/Bureau Totals:					**$1,959,451.41**	**$2,026,000.29**	**$66,548.88**	**3.40%**
		5000	**Investigations and Enforcement Bureau**							

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									
		5000	**Investigations and Enforcement Bureau**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Admin Employees Salaries	$0.00	$51,946.51	$51,946.51	#Div/0!
			Obj Class Totals:				**$0.00**	**$51,946.51**	**$51,946.51**	**#Div/0!**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$0.00	$22,575.95	$22,575.95	#Div/0!
					Taxes	Tax rate of 2.45%	$0.00	$1,272.69	$1,272.69	#Div/0!
			Obj Class Totals:				**$0.00**	**$23,848.64**	**$23,848.64**	**#Div/0!**
		Division/Bureau Totals:					**$0.00**	**$75,795.15**	**$75,795.15**	**#Div/0!**
		7000	**Licensing Division**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries	$3,416.49	$4,719.52	$1,303.03	38.14%
			Obj Class Totals:				**$3,416.49**	**$4,719.52**	**$1,303.03**	**38.14%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$1,366.60	$2,051.10	$684.50	50.09%
					Taxes	Tax rate of 2.45%	$64.57	$115.63	$51.06	79.07%
			Obj Class Totals:				**$1,431.17**	**$2,166.73**	**$735.56**	**51.40%**
		Division/Bureau Totals:					**$4,847.66**	**$6,886.25**	**$2,038.59**	**42.05%**
	MGC Regulatory Costs			**Totals:**			**$2,898,624.44**	**$2,722,115.95**	**($176,508.49)**	**-6.09%**
	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	$209,178.18	$204,504.23	($4,673.95)	-2.23%
			Obj Class Totals:				**$209,178.18**	**$204,504.23**	**($4,673.95)**	**-2.23%**
		Division/Bureau Totals:					**$209,178.18**	**$204,504.23**	**($4,673.95)**	**-2.23%**
	Indirect			**Totals:**			**$209,178.18**	**$204,504.23**	**($4,673.95)**	**-2.23%**
Appropriation Totals							**$3,107,802.62**	**$2,926,620.18**	**($181,182.44)**	**-5.83%**

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**									
	MGC Regulatory Costs									
		1100	**Human Resources**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Raises	5% COLA/Incentives/Equity Agency Wide	$0.00	$10,188.69	$10,188.69	#Div/0!
			Obj Class Totals:				**$0.00**	**$10,188.69**	**$10,188.69**	**#Div/0!**
		Division/Bureau Totals:					**$0.00**	**$10,188.69**	**$10,188.69**	**#Div/0!**
		1900	**Ombudsman**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries	$170,463.12	$203,773.74	$33,310.62	19.54%
			Obj Class Totals:				**$170,463.12**	**$203,773.74**	**$33,310.62**	**19.54%**
			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%	$68,185.25	$88,560.07	$20,374.82	29.88%
					Taxes	Tax rate of 2.45%	$3,221.75	$4,992.46	$1,770.71	54.96%
			Obj Class Totals:				**$71,407.00**	**$93,552.52**	**$22,145.52**	**31.01%**
			EE	*ADMINISTRATIVE EXPENSES*						
			E01	Office & Administrative Supplies	Supplies	Supplies Binders	$5,000.00	$2,500.00	($2,500.00)	-50.00%
			E12	Subscriptions, Memberships & Licensing Fees	Subscription	Instatrac Subscription	$0.00	$0.00	$0.00	#Num!
			E16	Indirect Cost Recoupment	Indirect	Indirect Rate of 10%	$15,687.22	$20,377.37	$4,690.15	29.90%
			Obj Class Totals:				**$20,687.22**	**$22,877.37**	**$2,190.15**	**10.59%**
			GG	*ENERGY COSTS AND SPACE RENTAL*						
			G01	Space Rental	Rent	UMASS Facility	$2,500.00	$0.00	($2,500.00)	-100.00%
			Obj Class Totals:				**$2,500.00**	**$0.00**	**($2,500.00)**	**-100.00%**
			UU	*IT Non-Payroll Expenses*						
			U07	Information Technology (IT) Equipment	Database	Services Maintenance/Upgrades to Database	$40,000.00	$50,000.00	$10,000.00	25.00%
					IT Software	Grant Software amendment for additional enhancements	$40,000.00	$0.00	($40,000.00)	-100.00%
			Obj Class Totals:				**$80,000.00**	**$50,000.00**	**($30,000.00)**	**-37.50%**
		Division/Bureau Totals:					**$350,057.34**	**$375,203.63**	**$25,146.29**	**7.18%**
	MGC Regulatory Costs			**Totals:**			**$350,057.34**	**$385,392.32**	**$35,334.98**	**10.09%**
Appropriation Totals							**$350,057.34**	**$385,392.32**	**$35,334.98**	**10.09%**

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	**Sports Wagering Control Fund**									
	MGC Regulatory Costs									
		1000	**Finance and Administration**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Admin Employees Salaries	$53,294.18	$258,721.78	$205,427.60	385.46%
			Obj Class Totals:				**$53,294.18**	**$258,721.78**	**$205,427.60**	**385.46%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$21,051.20	$112,440.49	$91,389.29	434.13%
					Taxes	Tax rate of 2.45%	$985.94	$6,338.68	$5,352.74	542.91%
			Obj Class Totals:				**$22,037.14**	**$118,779.17**	**$96,742.03**	**439.00%**
			GG	*ENERGY COSTS AND SPACE RENTAL*						
			G01	Space Rental	Office Lease	101 Federal St. 12 months	$0.00	$378,375.22	$378,375.22	#Div/0!
			G03	Electricity	Electricity	101 Federal St. 12 months	$0.00	$9,301.10	$9,301.10	#Div/0!
			Obj Class Totals:				**$0.00**	**$387,676.32**	**$387,676.32**	**#Div/0!**
			UU	*IT Non-Payroll Expenses*						
			U03	Software & Information Technology Licenses (IT)	Software	Software - LinkSquares CLM	$0.00	$14,250.00	$14,250.00	#Div/0!
			Obj Class Totals:				**$0.00**	**$14,250.00**	**$14,250.00**	**#Div/0!**
		Division/Bureau Totals:					**$75,331.32**	**$779,427.27**	**$704,095.95**	**934.67%**
		1100	**Human Resources**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensatio	HR Employees Salaries	$0.00	$159,116.73	$159,116.73	#Div/0!
					Raises	5% COLA/Incentives/Equity Agency Wide	$0.00	$151,408.94	$151,408.94	#Div/0!
			Obj Class Totals:				**$0.00**	**$310,525.67**	**$310,525.67**	**#Div/0!**
			CC	*SPECIAL EMPLOYEES*						
			C23	Management, Business Professionals & Admin Services	Contract Employee	Administrative Help	$0.00	$22,800.00	$22,800.00	#Div/0!
			Obj Class Totals:				**$0.00**	**$22,800.00**	**$22,800.00**	**#Div/0!**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$0.00	$69,152.13	$69,152.13	#Div/0!
					Taxes	Tax rate of 2.45%	$0.00	$3,898.36	$3,898.36	#Div/0!
			Obj Class Totals:				**$0.00**	**$73,050.49**	**$73,050.49**	**#Div/0!**
			UU	*IT Non-Payroll Expenses*						
			U03	Software & Information Technology Licenses (IT)	Software	Software - BambooHR	$0.00	$4,275.00	$4,275.00	#Div/0!
			Obj Class Totals:				**$0.00**	**$4,275.00**	**$4,275.00**	**#Div/0!**
		Division/Bureau Totals:					**$0.00**	**$410,651.16**	**$410,651.16**	**#Div/0!**
		1200	**Legal**							

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	**Sports Wagering Control Fund**									
	MGC Regulatory Costs									
		1200	**Legal**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Legal Employees Salaries	$0.00	$256,648.70	$256,648.70	#Div/0!
			Obj Class Totals:				**$0.00**	**$256,648.70**	**$256,648.70**	**#Div/0!**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$0.00	$102,182.68	$102,182.68	#Div/0!
					Taxes	Tax rate of 2.45%	$0.00	$5,764.21	$5,764.21	#Div/0!
			Obj Class Totals:				**$0.00**	**$107,946.90**	**$107,946.90**	**#Div/0!**
			HH	*CONSULTANT SVCS (TO DEPTS)*						
			H09	Attorneys/Legal Services	Outside Counsel	Outside Counsel - A&K	$850,000.00	$200,000.00	($650,000.00)	-76.47%
			Obj Class Totals:				**$850,000.00**	**$200,000.00**	**($650,000.00)**	**-76.47%**
			UU	*IT Non-Payroll Expenses*						
			U03	Software & Information Technology Licenses (IT)	Software	Relativity Document Search and PIR Tool	$0.00	$155,000.00	$155,000.00	#Div/0!
			Obj Class Totals:				**$0.00**	**$155,000.00**	**$155,000.00**	**#Div/0!**
		Division/Bureau Totals:					**$850,000.00**	**$719,595.60**	**($130,404.40)**	**-15.34%**
		1300	**Executive Director**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Exec. Dir. Employees Salaries	$0.00	$137,246.01	$137,246.01	#Div/0!
			Obj Class Totals:				**$0.00**	**$137,246.01**	**$137,246.01**	**#Div/0!**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$0.00	$59,647.12	$59,647.12	#Div/0!
					Taxes	Tax rate of 2.45%	$0.00	$3,362.53	$3,362.53	#Div/0!
			Obj Class Totals:				**$0.00**	**$63,009.64**	**$63,009.64**	**#Div/0!**
		Division/Bureau Totals:					**$0.00**	**$200,255.65**	**$200,255.65**	**#Div/0!**
		1400	**Information Technology**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	IT Employees Salaries	$123,698.93	$663,359.59	$539,660.66	436.27%
			Obj Class Totals:				**$123,698.93**	**$663,359.59**	**$539,660.66**	**436.27%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$48,861.08	$288,267.92	$239,406.84	489.97%
					Taxes	Tax rate of 2.45%	$2,288.43	$16,252.31	$13,963.88	610.19%
			Obj Class Totals:				**$51,149.51**	**$304,520.23**	**$253,370.72**	**495.35%**
			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									
		1400	**Information Technology**							
			U02	Telecommunications Services - Voice	TELECOMMUNICATIONS SERVICES - VOICE	OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	$0.00	$32,122.38	$32,122.38	#Div/0!
			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	$0.00	$154,464.88	$154,464.88	#Div/0!
			U06	Information Technology (IT) Cabling	IT Cabling	Raynham Build out	$0.00	$54,531.48	$54,531.48	#Div/0!
					IT Cabling	Suffolk Build out @new $26,050.08 in one time costs@ Suffolk Build out	$0.00	$54,531.48	$54,531.48	#Div/0!
			U07	Information Technology (IT) Equipment	IT Equipment	IT Equipment, emergency replacements (switches, routers, firewalls) etc	$0.00	$41,325.00	$41,325.00	#Div/0!
			U09	Information Technology (IT) Equip Rental Or Lease	INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE	ACS Leases (Refresh)	$0.00	$35,823.08	$35,823.08	#Div/0!
			U10	Information Tech (IT) Equipment Maintenance & Repair	IT Maintenance and Repair	Annual M&S Equipment/Services	$0.00	$37,563.79	$37,563.79	#Div/0!
			U11	Information Technology (IT) Contract Services	IT Contract Services	LMS, Gartner, Tallan Services	$0.00	$77,239.85	$77,239.85	#Div/0!
			Obj Class Totals:				**$0.00**	**$487,601.93**	**$487,601.93**	**#Div/0!**
		Division/Bureau Totals:					**$174,848.44**	**$1,455,481.75**	**$1,280,633.31**	**732.42%**
		1500	**Commissioners**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Commissioners Employees Salaries	$0.00	$261,058.70	$261,058.70	#Div/0!
			Obj Class Totals:				**$0.00**	**$261,058.70**	**$261,058.70**	**#Div/0!**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$0.00	$113,456.11	$113,456.11	#Div/0!
					Taxes	Tax rate of 2.45%	$0.00	$6,395.94	$6,395.94	#Div/0!
			Obj Class Totals:				**$0.00**	**$119,852.05**	**$119,852.05**	**#Div/0!**
			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.	$0.00	$5,437.80	$5,437.80	#Div/0!
			Obj Class Totals:				**$0.00**	**$5,437.80**	**$5,437.80**	**#Div/0!**
			HH	*CONSULTANT SVCS (TO DEPTS)*						
			HH1	Financial Services	Consultants	Application Consulting Review (indexing of applications)	$230,000.00	$0.00	($230,000.00)	-100.00%
			Obj Class Totals:				**$230,000.00**	**$0.00**	**($230,000.00)**	**-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									
		1500	**Commissioners**							
		Division/Bureau Totals:					**$230,000.00**	**$386,348.55**	**$156,348.55**	**67.98%**
		1800	**Communications**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Communications Employees Salaries	$0.00	$63,096.99	$63,096.99	#Div/0!
			Obj Class Totals:				**$0.00**	**$63,096.99**	**$63,096.99**	**#Div/0!**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$0.00	$27,421.95	$27,421.95	#Div/0!
					Taxes	Tax rate of 2.45%	$0.00	$1,545.88	$1,545.88	#Div/0!
			Obj Class Totals:				**$0.00**	**$28,967.83**	**$28,967.83**	**#Div/0!**
		Division/Bureau Totals:					**$0.00**	**$92,064.82**	**$92,064.82**	**#Div/0!**
		5000	**Investigations and Enforcement Bureau**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Admin Employees Salaries	$286,929.20	$769,907.29	$482,978.09	168.33%
			Obj Class Totals:				**$286,929.20**	**$769,907.29**	**$482,978.09**	**168.33%**
			CC	*SPECIAL EMPLOYEES*						
			C23	Management, Business Professionals & Admin Services	Contract Employee	Civilian Investigators	$393,600.00	$124,800.00	($268,800.00)	-68.29%
			Obj Class Totals:				**$393,600.00**	**$124,800.00**	**($268,800.00)**	**-68.29%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$113,337.03	$47,499.76	($65,837.27)	-58.09%
					Taxes	Tax rate of 2.45%	$5,308.19	$305,894.71	$300,586.52	5662.69%
					Taxes	Tax rate of 2.45% on Civilian Investigators	$7,281.60	$3,057.60	($4,224.00)	-58.01%
			Obj Class Totals:				**$125,926.82**	**$356,452.07**	**$230,525.25**	**183.06%**
			HH	*CONSULTANT SVCS (TO DEPTS)*						
			HH1	Financial Services	Consultants	Consultants -RSM	$1,000,000.00	$750,000.00	($250,000.00)	-25.00%
			Obj Class Totals:				**$1,000,000.00**	**$750,000.00**	**($250,000.00)**	**-25.00%**
			JJ	*OPERATIONAL SERVICES*						
			J25	Laboratory & Pharmaceutical Services	State Police	MSP GEU at Raynham Park	$0.00	$541,519.27	$541,519.27	#Div/0!
			Obj Class Totals:				**$0.00**	**$541,519.27**	**$541,519.27**	**#Div/0!**
		Division/Bureau Totals:					**$1,806,456.02**	**$2,542,678.63**	**$736,222.61**	**40.76%**
		5500	**Sports Wagering**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries	$212,610.54	$631,101.39	$418,490.85	196.83%
			Obj Class Totals:				**$212,610.54**	**$631,101.39**	**$418,490.85**	**196.83%**

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**							
			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	$0.00	$4,000.00	$4,000.00	#Div/0!
			B02	In-State Travel	In-State Travel	Licensee visits, in-state meetings and conferences Mileage Reimbursements	$0.00	$3,000.00	$3,000.00	#Div/0!
			Obj Class Totals:				**$0.00**	**$7,000.00**	**$7,000.00**	**#Div/0!**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$83,981.16	$274,106.66	$190,125.50	226.39%
					Taxes	Tax rate of 2.45%	$3,933.29	$15,461.99	$11,528.70	293.11%
			Obj Class Totals:				**$87,914.45**	**$289,568.65**	**$201,654.20**	**229.38%**
			EE	*ADMINISTRATIVE EXPENSES*						
			E02	Printing Expenses & Supplies	Printing & Administrative Supplies	SW Reports and Ad Hoc Reports	$0.00	$1,500.00	$1,500.00	#Div/0!
			E12	Subscriptions, Memberships & Licensing Fees	Subscriptions, Memberships & Licensing Fees	SBRA membership, trade journals other subscriptions	$0.00	$7,500.00	$7,500.00	#Div/0!
			E30	Credit Card Purchases	Credit Card Purchases	Credit Card Purchases	$0.00	$5,000.00	$5,000.00	#Div/0!
			E41	Out Of State Travel Expen on Behalf of State Employ	Travel Agent	Travel Agency Fees	$0.00	$8,000.00	$8,000.00	#Div/0!
			EE2	Conference, Training and Registration Fees	Conference, Training and Registration Fees	UNLV; G2E; NAGRA or SBRA meeting, SBC	$0.00	$12,500.00	$12,500.00	#Div/0!
			Obj Class Totals:				**$0.00**	**$34,500.00**	**$34,500.00**	**#Div/0!**
			UU	*IT Non-Payroll Expenses*						
			U03	Software & Information Technology Licenses (IT)	software	Incident Tracker	$0.00	$3,800.00	$3,800.00	#Div/0!
			U05	Information Technology (IT) Temp Staff Augmentation Profs	IT Consultant	IT Consultant - GLI	$520,000.00	$60,000.00	($460,000.00)	-88.46%
			Obj Class Totals:				**$520,000.00**	**$63,800.00**	**($456,200.00)**	**-87.73%**
		Division/Bureau Totals:					**$820,524.99**	**$1,025,970.04**	**$205,445.05**	**25.04%**
		7000	**Licensing Division**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries	$118,437.93	$184,707.70	$66,269.77	55.95%
			Obj Class Totals:				**$118,437.93**	**$184,707.70**	**$66,269.77**	**55.95%**
			DD	*PENSION & INSURANCE RELATED EX*						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 43.36%	$46,782.98	$4,525.34	($42,257.64)	-90.33%

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**							
			D09	Fringe Benefit Cost Recoupment	Taxes	Tax rate of 2.45%	$2,191.10	$80,273.97	$78,082.87	3563.64%
			Obj Class Totals:				**$48,974.08**	**$84,799.31**	**$35,825.23**	**73.15%**
		Division/Bureau Totals:					**$167,412.01**	**$269,507.01**	**$102,095.00**	**60.98%**
	MGC Regulatory Costs			**Totals:**			**$4,124,572.78**	**$7,881,980.46**	**$3,757,407.68**	**91.10%**
	Indirect									
		2000	**MGC Indirect**							
			EE	*ADMINISTRATIVE EXPENSES*						
			E16	Indirect Cost Recoupment	Indirect	Commonwealth Required Indirect Cost Recoupment	$401,067.08	$440,545.25	$39,478.17	9.84%
			Obj Class Totals:				**$401,067.08**	**$440,545.25**	**$39,478.17**	**9.84%**
		Division/Bureau Totals:					**$401,067.08**	**$440,545.25**	**$39,478.17**	**9.84%**
	Indirect			**Totals:**			**$401,067.08**	**$440,545.25**	**$39,478.17**	**9.84%**
	Research and Responsible Gaming/PHTF									
		1700	**Problem Gambling**							
			HH	*CONSULTANT SVCS (TO DEPTS)*						
			HH1	Financial Services	Consultants	Statutorily Required Kiosk Study	$150,000.00	$0.00	($150,000.00)	-100.00%
			Obj Class Totals:				**$150,000.00**	**$0.00**	**($150,000.00)**	**-100.00%**
			UU	*IT Non-Payroll Expenses*						
			U03	Software & Information Technology Licenses (IT)	software	100 VSE database licenses	$72,100.00	$12,100.00	($60,000.00)	-83.22%
			Obj Class Totals:				**$72,100.00**	**$12,100.00**	**($60,000.00)**	**-83.22%**
		Division/Bureau Totals:					**$222,100.00**	**$12,100.00**	**($210,000.00)**	**-94.55%**
	Research and Responsible Gaming/PHTF			**Totals:**			**$222,100.00**	**$12,100.00**	**($210,000.00)**	**-94.55%**
Appropriation Totals							**$4,747,739.86**	**$8,334,625.71**	**$3,586,885.85**	**75.55%**

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
	MGC Regulatory Costs									
		1100	**Human Resources**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Raises	5% COLA/Incentives/Equity Agency Wide	$0.00	$15,951.45	$15,951.45	#Div/0!
			Obj Class Totals:				**$0.00**	**$15,951.45**	**$15,951.45**	**#Div/0!**
		Division/Bureau Totals:					**$0.00**	**$15,951.45**	**$15,951.45**	**#Div/0!**
	MGC Regulatory Costs			**Totals:**			**$0.00**	**$15,951.45**	**$15,951.45**	**#Div/0!**
	Research and Responsible Gaming/PHTF									
		1700	**Problem Gambling**							
			AA	*REGULAR EMPLOYEE COMPENSATION*						
			A01	Salaries: Inclusive	Employee Compensation	Employee Salaries Possible Intern	$313,023.39	$319,029.04	$6,005.65	1.92%
			Obj Class Totals:				**$313,023.39**	**$319,029.04**	**$6,005.65**	**1.92%**
			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%	$125,209.36	$138,650.02	$13,440.66	10.73%
					Taxes	Tax rate of 2.45%	$5,916.14	$7,816.21	$1,900.07	32.12%
			Obj Class Totals:				**$131,125.50**	**$146,466.23**	**$15,340.73**	**11.70%**
			EE	*ADMINISTRATIVE EXPENSES*						
			E02	Printing Expenses & Supplies	Printing Expenses and Supplies	Printed Materials for Game Sense	$0.00	$6,000.00	$6,000.00	#Div/0!
			E12	Subscriptions, Memberships & Licensing Fees	Memberships	Memberships - NAADGS, NCPG	$0.00	$6,000.00	$6,000.00	#Div/0!
			E16	Indirect Cost Recoupment	Indirect Charges	Indirect to EHHS	$342,602.34	$398,902.90	$56,300.56	16.43%
			EE2	Conference, Training and Registration Fees	Conferences	Conference, Training & Registration Fees	$10,000.00	$10,000.00	$0.00	0.00%
			Obj Class Totals:				**$352,602.34**	**$420,902.90**	**$68,300.56**	**19.37%**
			FF	*FACILITY OPERATIONAL EXPENSES*						
			F16	Library & Teaching Supplies & Materials	Books	Library/reference books Increase as needed for research	$0.00	$1,000.00	$1,000.00	#Div/0!
			Obj Class Totals:				**$0.00**	**$1,000.00**	**$1,000.00**	**#Div/0!**
			HH	*CONSULTANT SVCS (TO DEPTS)*						
			H09	Attorneys/Legal Services	Public Safety Research	Public Safety and Human Trafficking Research	$38,000.00	$115,000.00	$77,000.00	202.63%
			H23	Program Coordinators	Branding	GameSense media buys etc. ASG	$150,000.00	$150,000.00	$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	GRAC/RDASC/Research Consultants	Bruce Cohen--Joel Weissman/Jeff Moratta/Anthony Roman Other Consultants on Stipends Peer Review process for research agenda	$0.00	$0.00	$0.00	#Num!
					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	$2,741,000.00	$3,148,000.00	$407,000.00	14.85%
					Program manager	RG Evaluation including GameSense	$75,000.00	$125,000.00	$50,000.00	66.67%
					Program manager	TBD	$0.00	$0.00	$0.00	#Num!
					Research Consultant	Research Review Committee	$0.00	$30,000.00	$30,000.00	#Div/0!
					Research Consultant/ Umass	Research Consultant	$0.00	$0.00	$0.00	#Num!
					Research Consultant/ Umass	Veterans Services Technical assistance	$0.00	$0.00	$0.00	#Num!
					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:				**$3,091,000.00**	**$3,655,000.00**	**$564,000.00**	**18.25%**
			JJ	*OPERATIONAL SERVICES*						
			JJ2	Auxiliary Services	Translations	Document Translations Increase due to greater need for translation and diversity	$10,000.00	$15,000.00	$5,000.00	50.00%
			Obj Class Totals:				**$10,000.00**	**$15,000.00**	**$5,000.00**	**50.00%**
			PP	*STATE AID/POL SUB*						
			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	$1,015,000.00	$995,000.00	($20,000.00)	-1.97%
					Umass	Magic Core/Optional--Cohort Study--Complete	$0.00	$0.00	$0.00	#Num!
			PP1	Grants To Non-Public Entities	PMW	Play My Way Incentives	$60,000.00	$40,000.00	($20,000.00)	-33.33%
			Obj Class Totals:				**$1,360,000.00**	**$1,320,000.00**	**($40,000.00)**	**-2.94%**
			UU	*IT Non-Payroll Expenses*						
			U07	Information Technology (IT) Equipment	IT Non-Payroll Expenses	Crime Analysis Software	$2,000.00	$0.00	($2,000.00)	-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
40001101										
	Research and Responsible Gaming/PHTF									
		1700	**Problem Gambling**							
			U07	Information Technology (IT) Equipment	ITRAK	Development of ITRAK and Migration from Current Process	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$2,000.00**	**$0.00**	**($2,000.00)**	**-100.00%**
		Division/Bureau Totals:					**$5,267,001.23**	**$5,884,648.17**	**$617,646.94**	**11.73%**
	Research and Responsible Gaming/PHTF			**Totals:**			**$5,267,001.23**	**$5,884,648.17**	**$617,646.94**	**11.73%**
Appropriation Totals							**$5,267,001.23**	**$5,900,599.62**	**$633,598.39**	**12.03%**

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	$441,410.91	$493,065.26	$51,654.35	11.70%
				1100	Employee Compensation	Employee Salaries	$358,979.39	$411,669.92	$52,690.53	14.68%
				1100	Raises	5% COLA/Incentives/Equity Agency Wide	$231,746.75	$373,232.00	$141,485.25	61.05%
				1200	Employee Compensation	Employee Salaries	$486,845.71	$585,339.16	$98,493.45	20.23%
				1300	Employee Compensation	Employee Salaries	$441,495.38	$313,017.21	($128,478.17)	-29.10%
				1400	Employee Compensation	Employee Salaries	$891,382.92	$1,039,345.34	$147,962.42	16.60%
				1500	Employee Compensation	Employee Compensation	$815,872.68	$595,397.04	($220,475.64)	-27.02%
				1600	Employee Compensation	Employee Salaries consolidated into HR	$0.00	$0.00	$0.00	#Num!
				1800	Employee Compensation	Regular Salaries	$192,021.01	$143,905.41	($48,115.60)	-25.06%
				1900	Employee Compensation	Regular Employees	$102,061.04	$114,521.78	$12,460.74	12.21%
				5000	Employee Compensation	Employee Salaries	$3,639,412.54	$3,931,409.73	$291,997.19	8.02%
				7000	Employee Compensation	Regular Employee Salaries	$591,539.70	$653,328.24	$61,788.54	10.45%
				All	Regular Employee Compensation	Turnover Savings	($350,000.00)	($350,000.00)	$0.00	0.00%
				All	Salaries	1st quarter Payroll Increase	$127,623.77	$0.00	($127,623.77)	-100.00%
				All	Turnover Savings	Projected Turnover in addition to initial $250K.	$0.00	$0.00	$0.00	#Num!
		A08	Overtime Pay	5000	Overtime	Overtime for Gaming Agents.	$100,000.00	$100,000.00	$0.00	0.00%
				5000	Overtime	Overtime increase for 2nd half of fiscal year Gaming Agents	$0.00	$0.00	$0.00	#Num!
		A13	Vacation-In-Lieu	1100	Employee Compensation	Buyouts	$40,000.00	$0.00	($40,000.00)	-100.00%
			Obj Class Totals:				**$8,110,391.80**	**$8,404,231.09**	**$293,839.29**	**3.62%**
		BB	*REGULAR EMPLOYEE RELATED EXPEN*							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	1000	Travel	Out of State Travel	$1,500.00	$3,000.00	$1,500.00	100.00%

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	1100	Travel	Other Out of State Travel-Inclusive Airfare, Hotel, Lodging Gaming Conference	$500.00	$500.00	$0.00	0.00%
				1200	Travel	Out of State Travel and Training	$6,250.00	$6,250.00	$0.00	0.00%
				1300	Travel	Conferences Out of State	$4,500.00	$4,500.00	$0.00	0.00%
				1400	Travel	Out of State Travel G2E/Gartner	$1,875.00	$1,875.00	$0.00	0.00%
				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%
				1600	Travel	Other Out of State Travel-Inclusive Airfare, Hotel, Lodging --Las Vegas Gaming Conference G2E	$0.00	$0.00	$0.00	#Num!
				5000	Travel	Out of state travel reimbursements for gaming enforcement agents and non-state police staff	$11,250.00	$15,000.00	$3,750.00	33.33%
				7000	Travel	Out-of State Travel Reimbursements	$1,875.00	$1,875.00	$0.00	0.00%
				All	Travel	NA	$0.00	$0.00	$0.00	#Num!
		B02	In-State Travel	1000	Travel	In-State Travel	$1,330.00	$3,000.00	$1,670.00	125.56%
				1100	Travel	In State Travel	$1,995.00	$0.00	($1,995.00)	-100.00%
				1100	Travel	In-state Travel AOC as well as site visits of licensees	$3,990.00	$5,985.00	$1,995.00	50.00%
				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	$3,750.00	$3,750.00	$0.00	0.00%
				1600	Travel	In-state Travel AOC as well as site visits of licensees	$0.00	$0.00	$0.00	#Num!
				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	$997.50	$0.00	0.00%
		B05	Conference, Training, Registration and Membership Dues and L	1200	Professional Licenses	Professional and Bar Licenses	$1,500.00	$6,000.00	$4,500.00	300.00%
		B10	Exigent Job Related Expenses	1400	Travel	Exigent Job Related Expenses	$0.00	$0.00	$0.00	#Num!
		B11	Employer Refund of Non-Tax Benefits	1400	Travel	Employer Refund of Non-Tax Benefits	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$81,197.00**	**$92,617.00**	**$11,420.00**	**14.06%**

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									
		CC	*SPECIAL EMPLOYEES*							
		C05	Contracted Student Interns	1800	Intern	Student Intern-Co-op	$0.00	$0.00	$0.00	#Num!
		C23	Management, Business Professionals & Admin Services	1000	Contract Employee	Administrative Help 960	$43,022.52	$0.00	($43,022.52)	-100.00%
				1100	Contract Employee	Administrative Help	$0.00	$52,000.00	$52,000.00	#Div/0!
				1800	Contract Employee	Contract Employee	$0.00	$0.00	$0.00	#Num!
				5000	Contract Employee	Contracted Civilian Investigators	$205,000.00	$124,800.00	($80,200.00)	-39.12%
				5000	Contract Employees	Prior Year Adjustment	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$248,022.52**	**$176,800.00**	**($71,222.52)**	**-28.72%**
		DD	*PENSION & INSURANCE RELATED EX*							
		D09	Fringe Benefit Cost Recoupment	1000	Fringe	Fringe rate of 43.36%	$176,564.37	$214,286.16	$37,721.79	21.36%
				1000	Taxes	Tax rate of 2.45%	$9,155.79	$12,080.10	$2,924.31	31.94%
				1100	Fringe	Fringe rate of 43.36%	$143,591.76	$178,911.75	$35,319.99	24.60%
				1100	Taxes	Tax rate of 2.45%	$6,784.71	$10,085.91	$3,301.20	48.66%
				1200	Fringe	Fringe rate of 43.36%	$194,738.28	$199,794.49	$5,056.21	2.60%
				1200	Taxes	Tax rate of 2.45%	$9,201.38	$13,146.43	$3,945.05	42.87%
				1300	Fringe	Fringe rate of 43.36%	$176,598.15	$136,037.28	($40,560.87)	-22.97%
				1300	Taxes	Tax rate of 2.45%	$8,344.26	$7,668.92	($675.34)	-8.09%
				1400	Fringe	Fringe rate of 43.36%	$356,553.17	$451,635.26	$95,082.09	26.67%
				1400	Taxes	Tax rate of 2.45%	$16,847.14	$25,463.96	$8,616.82	51.15%
				1500	Fringe	Fringe rate of 43.36%	$326,349.07	$258,759.55	($67,589.52)	-20.71%
				1500	Taxes	Tax rate of 2.45%	$15,419.99	$14,587.23	($832.76)	-5.40%
				1600	Fringe	Fringe consolidated into HR	$0.00	$0.00	$0.00	#Num!
				1600	Taxes	Tax rate consolidated into HR	$0.00	$0.00	$0.00	#Num!
				1800	Fringe	Fringe rate of 43.36%	$76,808.40	$62,541.29	($14,267.11)	-18.57%
				1800	Taxes	Tax rate of 2.45%	$3,629.20	$3,525.68	($103.52)	-2.85%
				1900	Fringe	Fringe rate of 43.36%	$40,824.42	$49,771.17	$8,946.75	21.92%
				1900	Taxes	Tax rate of 2.45%	$1,928.95	$2,805.78	$876.83	45.46%
				5000	Fringe	Fringe rate of 43.36%	$1,455,765.02	$1,708,290.66	$252,525.64	17.35%
				5000	Taxes	Tax rate of 2.45%	$68,784.90	$96,319.54	$27,534.64	40.03%
				5000	Taxes	Taxes on CC Employees 2.45%	$4,038.50	$3,057.60	($980.90)	-24.29%
				7000	Fringe	Fringe rate of 43.36%	$236,615.87	$283,936.45	$47,320.58	20.00%
				7000	Taxes	Tax rate of 2.45%	$11,180.10	$16,006.54	$4,826.44	43.17%
				All	Fringe and Payroll Taxes	Fringe and Payroll Taxes on 1st quarter Payroll Increase	$53,461.60	$0.00	($53,461.60)	-100.00%
				All	Fringe and Payroll Taxes	Fringe and Payroll Taxes on 2nd quarter turnover savings	$0.00	$0.00	$0.00	#Num!

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	All	Fringe and Payroll Taxes	Fringe and Payroll Taxes on Turnover Savings (45.81%)	($146,615.00)	($160,335.00)	($13,720.00)	9.36%
		D15	Workers' Compensation Chargebacks	1100	Worker's Comp Chargeback	Worker's Comp Chargeback	$5,000.00	$5,000.00	$0.00	0.00%
			Obj Class Totals:				**$3,251,570.03**	**$3,593,376.77**	**$341,806.74**	**10.51%**
		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	$9,500.00	$9,500.00	$0.00	0.00%
				1000	Supplies	W.B. Mason/Veteran's Business Supply	$40,000.00	$40,000.00	$0.00	0.00%
				1200	Supplies	Office Supplies	$5,000.00	$5,000.00	$0.00	0.00%
				1400	Supplies	Office and Administrative Supplies	$300.00	$300.00	$0.00	0.00%
				5000	Supplies	Supplies	$5,000.00	$5,000.00	$0.00	0.00%
		E02	Printing Expenses & Supplies	1000	Printing	Millenium/RazzMTazz/MG Products	$2,500.00	$2,500.00	$0.00	0.00%
				1100	Printing	Printing of Reports and Best Practices	$5,000.00	$5,000.00	$0.00	0.00%
				1400	Printers	Printers @$250/printer	$300.00	$300.00	$0.00	0.00%
				1500	Office Supplies	Lane Printing, etc.	$200.00	$200.00	$0.00	0.00%
				1600	Printing	Printing of Reports and Best Practices	$0.00	$0.00	$0.00	#Num!
				1800	Printing	Printing	$6,100.00	$6,100.00	$0.00	0.00%
				7000	Supplies	Supplies	$7,500.00	$7,500.00	$0.00	0.00%
		E05	Postage Chargeback	1000	Postage	ITD PAD Chargeback for postal Services	$2,743.92	$2,743.92	$0.00	0.00%
		E06	Postage	1000	Postage	Postage for Ashburton Mail Room	$2,400.00	$2,400.00	$0.00	0.00%
				1000	Postage	Postage for Pitney Bowes, Fed Ex, UPS	$3,000.00	$3,000.00	$0.00	0.00%
				7000	Postage	Federal Express Charges	$1,500.00	$1,500.00	$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees	1000	Subscriptions	Go To Meeting	$0.00	$0.00	$0.00	#Num!
				1100	Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events GNEMSCD, UMASS, Collette Philips	$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	$0.00	$3,700.00	$3,700.00	#Div/0!
				1200	Subscriptions	Subscriptions and Memberships Westlaw ABA	$15,000.00	$15,000.00	$0.00	0.00%
				1200	Subsctiptions	nstatrac Subscription	$0.00	$4,650.00	$4,650.00	#Div/0!
				1300	Memberships	NAGR	$500.00	$500.00	$0.00	0.00%
				1400	Subscriptions	Pagefreezer, Gaming Compliance	$18,676.00	$18,676.00	$0.00	0.00%
				1500	Subscriptions	Trade Journals	$5,950.00	$5,950.00	$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	**Mass. Gaming Commission**									
	MGC Regulatory Costs									
		E12	Subscriptions, Memberships & Licensing Fees	1600	Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events GNEMSCD, UMASS, Collette Philips	$0.00	$0.00	$0.00	#Num!
				1800	Subscriptions	Subscriptions, Licensing, Memberships	$35,650.00	$35,650.00	$0.00	0.00%
				1900	Subscriptions/Memberships	Instatrac subscription	$0.00	$0.00	$0.00	#Num!
				5000	Subscriptions	Lexis Nexis,Hire Authority, Nat.Student Loan Increase of $500/month for GOLD Subscription Service	$86,000.00	$101,000.00	$15,000.00	17.44%
		E13	Advertising Expenses	1200	Reg Advertising	Advertising of Regs and Meetings	$10,000.00	$10,000.00	$0.00	0.00%
		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	1000	OVM	Motorized Vehicle Chargeback--Lease of ford fusion	$0.00	$0.00	$0.00	#Num!
				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	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.	$18,720.00	$0.00	($18,720.00)	-100.00%
				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	$0.00	$8,000.00	$8,000.00	#Div/0!
				1600	Conferences	Workforce/Diversity Meetings--Digital also	$0.00	$0.00	$0.00	#Num!
				1900	Conferences and Incidentals	Gaming Policy Advisory Committee	$0.00	$0.00	$0.00	#Num!
		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	$1,000.00	$3,000.00	$2,000.00	200.00%
				1200	Credit Card	Credit Card Purchases	$0.00	$5,000.00	$5,000.00	#Div/0!
				1300	Credit Card	Credit Card Purchases	$5,000.00	$5,000.00	$0.00	0.00%
				1400	Credit Card	Credit Card Purchases; $400 Domain GOV Renewal	$1,000.00	$1,000.00	$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	**Mass. Gaming Commission**									
	MGC Regulatory Costs									
		E30	Credit Card Purchases	1500	Credit Card	Allowable Credit Card Expenses	$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	$6,250.00	$6,250.00	$0.00	0.00%
				1200	Travel	Conference/Trainings Travel and Lodging for FTEs	$2,500.00	$2,500.00	$0.00	0.00%
				1400	Travel	Travel Agent Expenses	$0.00	$0.00	$0.00	#Num!
				1500	Travel Agency Fees	Travel	$10,000.00	$10,000.00	$0.00	0.00%
				1600	Travel	Travel Agent	$0.00	$0.00	$0.00	#Num!
				5000	Travel Agent	Travel Agent for Trainings and Investigations	$75,000.00	$100,000.00	$25,000.00	33.33%
				7000	Travel Agent	Travel Leaders G2E for meetings with Vendors and Licensing of Primaries	$7,000.00	$7,000.00	$0.00	0.00%
		E42	In-State Travel & Related Expen on Behalf of State Employees	1400	Travel Agent	In-State Travel and Related Expenses	$0.00	$0.00	$0.00	#Num!
		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, Colette Phillips	$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	Gaming Forum	Travel allocated to divisions	$0.00	$0.00	$0.00	#Num!
				1300	Travel	NA	$0.00	$0.00	$0.00	#Num!
				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	$2,500.00	$2,500.00	$0.00	0.00%
				1500	Registration Fees	Conference/Trainings	$7,000.00	$7,000.00	$0.00	0.00%
				1600	Conference, Training Registration Fees	GNEMSDC, Umass, Colette Phillips	$0.00	$0.00	$0.00	#Num!
				5000	Registrations	Training/Conference Registration Fees.	$26,250.00	$30,000.00	$3,750.00	14.29%
				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:				**$634,974.92**	**$683,354.92**	**$48,380.00**	**7.62%**
		FF	*FACILITY OPERATIONAL EXPENSES*							
		F09	Clothing & Footwear	5000	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%**

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	**Mass. Gaming Commission**									
	MGC Regulatory Costs									
		GG	*ENERGY COSTS AND SPACE RENTAL*							
		G01	Space Rental	1000	Office Lease	101 Federal St. 12 months	$1,312,322.64	$949,257.12	($363,065.52)	-27.67%
				1400	Data Center	Increase $85,158.72 for IGT move Data Center Costs (Rack Space, maintenance for 2 Data Centers)	$0.00	$85,158.72	$85,158.72	#Div/0!
				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.	$0.00	$13,642.20	$13,642.20	#Div/0!
		G03	Electricity	1000	Electricity	101 Federal St. 12 months	$32,635.44	$23,334.34	($9,301.10)	-28.50%
		G05	Fuel For Vehicles	1000	Gas	Wex Bank/Gulf	$3,000.00	$3,000.00	$0.00	0.00%
			Obj Class Totals:				**$1,347,958.08**	**$1,074,392.38**	**($273,565.70)**	**-20.29%**
		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	Legal	NA	$0.00	$0.00	$0.00	#Num!
				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	$25,000.00	$50,000.00	$25,000.00	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	$40,000.00	$40,000.00	$0.00	0.00%
				1300	Strategic Consultant	General Consultant needs for Commissioners or Executive Director	$10,000.00	$10,000.00	$0.00	0.00%
		H23	Program Coordinators	1100	Consultants	Diversity Equity and Inclusion RFR or SWC	$0.00	$50,000.00	$50,000.00	#Div/0!
				1500	Consultant	General Consulting	$0.00	$10,000.00	$10,000.00	#Div/0!
				1500	Consultant	NA	$0.00	$0.00	$0.00	#Num!
				1500	Monitor	Independent Monitor bills paid in 2nd quarter of FY22	$50,771.80	$0.00	($50,771.80)	-100.00%
				1500	Monitor	Independent Monitor bills paid in first quarter of FY22	$32,608.40	$0.00	($32,608.40)	-100.00%
				1500	Monitor	Prior Year Adjustment	$0.00	$0.00	$0.00	#Num!
				5000	Outside Consultant	HLT Background	$0.00	$0.00	$0.00	#Num!
		HH3	Media Design, Editorial and Communication	1600	Media Design	One Time Instance - Impact Report Design	$0.00	$0.00	$0.00	#Num!
				1800	Website Design	Marketing & Website Design	$25,000.00	$25,000.00	$0.00	0.00%
			Obj Class Totals:				**$901,880.20**	**$903,500.00**	**$1,619.80**	**0.18%**
		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	EPDEverett Police GEU 7FTE's	$1,333,235.00	$1,666,543.75	$333,308.75	25.00%
				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	$411,044.56	$412,743.22	$1,698.66	0.41%
				5000	Plainville Police Salaries	Plainville Local Police amendment for unpaid invoice from FY19	$0.00	$0.00	$0.00	#Num!
				5000	Springfield Police Salaries	SPDSpringfield Police GEU 6 FTEs Amendment for FY21 costs billed in FY22	$0.00	$0.00	$0.00	#Num!
				5000	Springfield Police Salaries	SPDSpringfield Police GEU 7 FTEs	$1,014,612.49	$1,089,648.14	$75,035.65	7.40%
				5000	State Police	MSP MGC Salaries for MGC Investigations and Background Unit	$961,673.22	$983,275.34	$21,602.12	2.25%
				5000	State Police	MSPMGC State Police Troopers Plainville Straight Time and Payroll Taxes	$1,193,336.14	$1,316,353.58	$123,017.44	10.31%
				5000	State Police	MSPMGC State Troopers Everett	$1,646,713.44	$1,793,626.06	$146,912.62	8.92%
				5000	State Police	MSPMSP Staff Costs at MGM 16 FTEs	$1,830,943.32	$1,890,486.33	$59,543.01	3.25%
				5000	State Police	Prior Year Adjustment	$0.00	$0.00	$0.00	#Num!
				5000	State Police OT & Travel	Increase of 6.75% for bargaining unit OT and Travel for Troopers assigned to MGC GEU	$1,926,100.00	$2,056,111.75	$130,011.75	6.75%
		J28	Law Enforcement	5000	Lease Vehicles	Plainville Law Enforcement Vehicles	$8,877.39	$8,877.39	$0.00	0.00%
		J33	Photographic & Micrographic Services	1500	Stenographer	Transcriptions services	$10,000.00	$0.00	($10,000.00)	-100.00%
		J46	Temporary Help Services	1100	Temp Help	Temp help/interns/diversity	$75,000.00	$75,000.00	$0.00	0.00%
		J50	Instructors/Lecturers/Trainers	1300	Training	Upper Management Training	$5,000.00	$5,000.00	$0.00	0.00%
				1400	Training	Technical Training not available on LinkedIn	$5,000.00	$5,000.00	$0.00	0.00%
		JJ1	Legal Support Services	1200	Operational Services	Offsite Storage - $50 per month charge if boxes are pulled	$750.00	$750.00	$0.00	0.00%
				1400	Litigation	Target Litigation Backup	$0.00	$0.00	$0.00	#Num!
		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	All One 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:				**$10,510,400.56**	**$11,391,530.56**	**$881,130.00**	**8.38%**
		KK	*EQUIPMENT PURCHASE*							
		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%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	**Mass. Gaming Commission**									
	MGC Regulatory Costs									
		K07	Office Furnishings	1500	Office Equipment	Office Furnishings	$5,000.00	$5,000.00	$0.00	0.00%
				5000	Equipment Purchase	Current year Qtr1 budget adjustment	$0.00	$0.00	$0.00	#Num!
				5000	Office Equipment	Patrol Riffles/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	*EQUIPMENT LEASE-MAINTAIN/REPAR*							
		L24	Motorized Vehicle Equipment Rental or Lease	1000	Rental Cars	Enterprise Car Rental	$500.00	$500.00	$0.00	0.00%
				1400	Rental Cars	Enterprise	$0.00	$0.00	$0.00	#Num!
		L25	Office Equipment Rental or Lease	1000	Printing	Pitney Bowes	$607.90	$607.90	$0.00	0.00%
		L26	Printing/Photocopy & Micrographics Equip Rent/Lease	1000	Copier	Canon Financial Services Recurring Payments for 13th floor and IEB Per Click costs of $2.5K	$10,100.00	$10,100.00	$0.00	0.00%
				7000	Equipment Leases	3 Scanner Leases	$10,000.00	$10,000.00	$0.00	0.00%
		L46	Print, Photocopying & Micrograph Equipment Maint/Repair	1000	Copier	Canon USA/Maintenance & Repair--Initial Contract Rate Ended	$5,000.00	$5,000.00	$0.00	0.00%
				1000	Xerox Leases	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)	$15,500.00	$21,600.00	$6,100.00	39.35%
			Obj Class Totals:				**$41,707.90**	**$47,807.90**	**$6,100.00**	**14.63%**
		NN	*INFRASTRUCTURE:*							
		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	$10,000.00	$15,000.00	$5,000.00	50.00%
			Obj Class Totals:				**$25,000.00**	**$30,000.00**	**$5,000.00**	**20.00%**
		PP	*STATE AID/POL SUB*							
		P01	Grants To Public Entities	1100	Grants	Worforce Development and Diversity Grants	$150,000.00	$150,000.00	$0.00	0.00%
				1600	Grants	Completed - MCCA contibution to Workforce Development	$0.00	$0.00	$0.00	#Num!
				1600	Grants	Worforce Development and Diversity Grants --Business Technical Assistance --Women in Construction --Regional WF Collaborations	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$150,000.00**	**$150,000.00**	**$0.00**	**0.00%**
		UU	*IT Non-Payroll Expenses*							

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	TELECOMMUNICATIONS SERVICES DATA	Increase $68,556.16 for IGT Move Surveillance, CMS Primary/Backup Circuits, Lab Line, Windstream Services (VPN, LAN, WAN redundancy) etc	$278,584.06	$372,140.22	$93,556.16	33.58%
		U02	Telecommunications Services - Voice	1400	TELECOMMUNICATIONS SERVICES - VOICE	OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	$112,710.12	$80,587.74	($32,122.38)	-28.50%
		U03	Software & Information Technology Licenses (IT)	1000	Software	Software - LinkSquares CLM	$0.00	$35,750.00	$35,750.00	#Div/0!
				1100	Software	HR Employee Review Software	$0.00	$10,725.00	$10,725.00	#Div/0!
				1200	Software	Relativity Document Search and PIR Tool	$0.00	$0.00	$0.00	#Num!
				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	$455,310.48	$387,517.16	($67,793.32)	-14.89%
				5000	Software	ITRACK- Omnigo	$11,700.00	$13,000.00	$1,300.00	11.11%
		U04	Information Technology Chargeback	1400	INFORMATION TECHNOLOGY CHARGEBACK	ITD/BCS Chargeback	$63,226.34	$0.00	($63,226.34)	-100.00%
		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	CMS - $2,484,206.46	CMS - IGT Intelligen (PPC, MGM, EBH)	$2,326,368.27	$2,326,368.27	$0.00	0.00%
				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	$0.00	$403,961.00	$403,961.00	#Div/0!
				1400	Staff Augmentations Professionals	McInnis Consulting Jira Expert	$10,000.00	$10,000.00	$0.00	0.00%
		U06	Information Technology (IT) Cabling	1400	IT Cabling	Raynham Build out	$0.00	$0.00	$0.00	#Num!
				1400	IT Cabling	Suffolk Build out @new $26,050.08 in one time costs@ Suffolk Build out	$0.00	$0.00	$0.00	#Num!
				1400	IT Cabling	Runs/Cabling	$3,000.00	$3,000.00	$0.00	0.00%
		U07	Information Technology (IT) Equipment	1400	Cloud Migration	Prior Year Adjustment	$0.00	$0.00	$0.00	#Num!
				1400	IT Equipment	IT Equipment, emergency replacements (switches, routers, firewalls) etc	$145,000.00	$103,675.00	($41,325.00)	-28.50%
				1800	Database	Customer Relationship management tool	$0.00	$0.00	$0.00	#Num!
				1900	IT Software	Grant Software	$0.00	$0.00	$0.00	#Num!

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									
		U09	Information Technology (IT) Equip Rental Or Lease	1400	INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE	ACS Leases (Refresh)	$125,695.00	$89,871.92	($35,823.08)	-28.50%
		U10	Information Tech (IT) Equipment Maintenance & Repair	1000	Cable	Cable/Comcast	$5,500.00	$5,500.00	$0.00	0.00%
				1400	IT Maintenance and Repair	Annual M&S Equipment/Services	$131,802.76	$94,238.97	($37,563.79)	-28.50%
		U11	Information Technology (IT) Contract Services	1400	IT Contract Services	LMS, Gartner, Tallan Services	$471,017.00	$193,777.15	($277,239.85)	-58.86%
			Obj Class Totals:				**$4,222,914.03**	**$4,213,112.43**	**($9,801.60)**	**-0.23%**
	MGC Regulatory Costs		**Totals:**				**$29,608,017.04**	**$30,842,723.05**	**$1,234,706.01**	**4.17%**
	Indirect									
		EE	*ADMINISTRATIVE EXPENSES*							
		E16	Indirect Cost Recoupment	2000	Indirect	Indirect adjustments from 2nd quarter revisions	$0.00	$0.00	$0.00	#Num!
				2000	Indirect	Indirect Expense on Turnover Savings	$0.00	$0.00	$0.00	#Num!
				2000	Indirect	NA	$0.00	$0.00	$0.00	#Num!
				2000	Indirect	Prior Year Adjustment	$0.00	$0.00	$0.00	#Num!
				2000	Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	$2,419,852.48	$2,549,564.19	$129,711.71	5.36%
			Obj Class Totals:				**$2,419,852.48**	**$2,549,564.19**	**$129,711.71**	**5.36%**
	Indirect		**Totals:**				**$2,419,852.48**	**$2,549,564.19**	**$129,711.71**	**5.36%**
	Office of Attorney General and AGO MSP									
		JJ	*OPERATIONAL SERVICES*							
		J25	Laboratory & Pharmaceutical Services	9000	State Police	MSPAGO State Police OT	$360,500.00	$360,500.00	$0.00	0.00%
				9000	State Police	MSPAGO Straight Time Troopers and Payroll Taxes 3FTEs for FY23	$578,613.12	$636,238.55	$57,625.43	9.96%
			Obj Class Totals:				**$939,113.12**	**$996,738.55**	**$57,625.43**	**6.14%**
		OO								
		O99		9000	Attorney General	Funds FTEs assigned to the unit, various percentages of FTEs of support, and management positions, office space, travel, conferences, and investigative costs.	$2,927,384.00	$2,927,384.00	$0.00	0.00%
				9000	Indirect	Prior Year Adjustment	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$2,927,384.00**	**$2,927,384.00**	**$0.00**	**0.00%**
	Office of Attorney General and AGO MSP		**Totals:**				**$3,866,497.12**	**$3,924,122.55**	**$57,625.43**	**1.49%**
	Alcohol and Beverage Control 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**									
	Alcohol and Beverage Control Commission									
		OO								
		O01		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%**
Appropriation Totals							**$35,969,366.64**	**$37,391,409.79**	**$1,422,043.15**	**3.95%**

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**									
	MGC Regulatory Costs									
		AA	*REGULAR EMPLOYEE COMPENSATION*							
		A01	Salaries: Inclusive	1000	Employee Compensation	Admin Employees Salaries	$209,120.02	$102,489.31	($106,630.71)	-50.99%
				1100	Employee Compensatio	HR Employees Salaries	$105,766.53	$27,166.97	($78,599.56)	-74.31%
				1100	Raises	5% COLA/Incentives/Equity Agency Wide	$0.00	$37,277.01	$37,277.01	#Div/0!
				1200	Employee Compensation	Legal Employees Salaries	$35,661.64	$58,533.91	$22,872.27	64.14%
				1300	Employee Compensation	Exec. Dir. Employees Salaries	$28,169.45	$31,301.72	$3,132.27	11.12%
				1400	Employee Compensation	IT Employees Salaries	$197,045.62	$99,434.49	($97,611.13)	-49.54%
				1500	Employee Compensation	Commissioners Employees Salaries	$64,831.02	$59,539.70	($5,291.32)	-8.16%
				1800	Employee Compensation	Communications Employees Salaries	$17,838.02	$14,390.54	($3,447.48)	-19.33%
				3000	Employee Compensation	Regular Employee Salaries	$293,314.51	$322,652.95	$29,338.44	10.00%
				5000	Employee Compensation	Admin Employees Salaries	$0.00	$51,946.51	$51,946.51	#Div/0!
				7000	Employee Compensation	Regular Employee Salaries	$3,416.49	$4,719.52	$1,303.03	38.14%
			Obj Class Totals:				**$955,163.30**	**$809,452.63**	**($145,710.67)**	**-15.26%**
		BB	*REGULAR EMPLOYEE RELATED EXPEN*							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	3000	Travel	Out of State Travel Reimbursement	$10,000.00	$10,000.00	$0.00	0.00%
		B02	In-State Travel	3000	Travel	In State Travel Reimbursement	$3,000.00	$3,000.00	$0.00	0.00%
			Obj Class Totals:				**$13,000.00**	**$13,000.00**	**$0.00**	**0.00%**
		CC	*SPECIAL EMPLOYEES*							
		C04	Contracted Seasonal Employees	3000	Seasonals	4% Increase Seasonal salaries for Plainridge at 35 weeks	$468,000.00	$482,040.00	$14,040.00	3.00%
		C23	Management, Business Professionals & Admin Services	1100	Contract Employee	Administrative Help	$0.00	$5,200.00	$5,200.00	#Div/0!
			Obj Class Totals:				**$468,000.00**	**$487,240.00**	**$19,240.00**	**4.11%**
		DD	*PENSION & INSURANCE RELATED EX*							
		D09	Fringe Benefit Cost Recoupment	1000	Fringe	Fringe rate of 43.36%	$83,648.25	$44,541.85	($39,106.40)	-46.75%
				1000	Taxes	Tax rate of 2.45%	$4,027.90	$2,510.99	($1,516.91)	-37.66%
				1100	Fringe	Fringe rate of 43.36%	$42,306.61	$11,806.77	($30,499.84)	-72.09%
				1100	Taxes	Tax rate of 2.45%	$1,998.99	$665.59	($1,333.40)	-66.70%
				1200	Fringe	Fringe rate of 43.36%	$14,264.66	$23,304.82	$9,040.16	63.37%
				1200	Taxes	Tax rate of 2.45%	$674.00	$1,314.64	$640.64	95.05%

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**									
	MGC Regulatory Costs									
		D09	Fringe Benefit Cost Recoupment	1300	Fringe	Fringe rate of 43.36%	$11,267.78	$13,603.73	$2,335.95	20.73%
				1300	Taxes	Tax rate of 2.45%	$532.40	$766.89	$234.49	44.04%
				1400	Fringe	Fringe rate of 43.36%	$78,818.25	$43,207.81	($35,610.44)	-45.18%
				1400	Taxes	Tax rate of 2.45%	$3,724.16	$2,436.15	($1,288.01)	-34.59%
				1500	Fringe	Fringe rate of 43.36%	$25,932.41	$25,875.95	($56.46)	-0.22%
				1500	Taxes	Tax rate of 2.45%	$1,225.31	$1,458.72	$233.41	19.05%
				1800	Fringe	Fringe rate of 43.36%	$7,135.21	$6,254.13	($881.08)	-12.35%
				1800	Taxes	Tax rate of 2.45%	$337.14	$352.57	$15.43	4.58%
				3000	Fringe	Fringe rate of 43.36%	$117,325.80	$140,224.97	$22,899.17	19.52%
				3000	Taxes	Tax rate of 2.45%	$14,388.84	$7,905.00	($6,483.84)	-45.06%
				5000	Fringe	Fringe rate of 43.36%	$0.00	$22,575.95	$22,575.95	#Div/0!
				5000	Taxes	Tax rate of 2.45%	$0.00	$1,272.69	$1,272.69	#Div/0!
				7000	Fringe	Fringe rate of 43.36%	$1,366.60	$2,051.10	$684.50	50.09%
				7000	Taxes	Tax rate of 2.45%	$64.57	$115.63	$51.06	79.07%
			Obj Class Totals:				**$409,038.88**	**$352,245.95**	**($56,792.93)**	**-13.88%**
		EE	*ADMINISTRATIVE EXPENSES*							
		E01	Office & Administrative Supplies	3000	Supplies	W.B. Mason	$7,500.00	$7,500.00	$0.00	0.00%
		E02	Printing Expenses & Supplies	3000	Printing	Millineum Printing	$500.00	$500.00	$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees	3000	Memberships	AA Dority/Organization of Racing Investigators	$5,625.00	$5,625.00	$0.00	0.00%
				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	$1,000.00	$1,000.00	$0.00	0.00%
				3000	Public Hearing Notices	Boston Herald	$700.00	$700.00	$0.00	0.00%
		E15	Bottled Water	3000	Water	Belmont Springs/DS Waters of America	$360.00	$360.00	$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ	3000	Travel Agent	Travel	$5,000.00	$5,000.00	$0.00	0.00%
		EE2	Conference, Training and Registration Fees	3000	Conferences	Assoc. of Racing Comm./Louisianna Racing/Thoroughbred Racing	$3,000.00	$3,000.00	$0.00	0.00%
			Obj Class Totals:				**$42,385.00**	**$42,385.00**	**$0.00**	**0.00%**
		FF	*FACILITY OPERATIONAL EXPENSES*							
		F05	Laboratory Supplies	3000	Vet Supplies	Gloves, scrubs etc.	$2,000.00	$2,000.00	$0.00	0.00%
		F09	Clothing & Footwear	3000	Equipment	Misc Facility Equjpment	$25,000.00	$25,000.00	$0.00	0.00%
				3000	Uniforms	Racing Uniforms for Seasonal Employees	$15,000.00	$15,000.00	$0.00	0.00%
			Obj Class Totals:				**$42,000.00**	**$42,000.00**	**$0.00**	**0.00%**
		HH	*CONSULTANT SVCS (TO DEPTS)*							
		H19	Management Consultants	3000	Hearing Officer	Hearing Officer for Racing Appeals	$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	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**									
	MGC Regulatory Costs									
		JJ	*OPERATIONAL SERVICES*							
		J10	Auxiliary Financial Services	3000	Credit Cards	Bank of America credit card terminal fees	$1,000.00	$1,000.00	$0.00	0.00%
		J25	Laboratory & Pharmaceutical Services	3000	Testing	Health Resources Corp.	$2,000.00	$2,000.00	$0.00	0.00%
		J28	Law Enforcement	3000	State Police	MSP Racing Straight Time	$378,622.26	$388,377.37	$9,755.11	2.58%
		JJ1	Legal Support Services	3000	Stenographer	Hardeman RealTime	$5,000.00	$5,000.00	$0.00	0.00%
		JJ2	Auxiliary Services	3000	Autopsies	Uconn Pathology	$4,000.00	$6,000.00	$2,000.00	50.00%
				3000	Testing Lab	Back Up Lab TBD	$0.00	$0.00	$0.00	#Num!
				3000	Testing Lab	Industrial Laboratories or alternate lab	$382,500.00	$382,500.00	$0.00	0.00%
			Obj Class Totals:				**$773,122.26**	**$784,877.37**	**$11,755.11**	**1.52%**
		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%
				3000	Purchased Client/Program Svcs	Services Purch Support of Human/Social Services for Clients	$0.00	$0.00	$0.00	#Num!
			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	$5,000.00	$5,000.00	$0.00	0.00%
		U05	Information Technology (IT) Temp Staff Augmentation Profs	3000	Database	Racing Licensing System	$10,000.00	$5,000.00	($5,000.00)	-50.00%
		U10	Information Tech (IT) Equipment Maintenance & Repair	3000	Security & Surveillence	Test Barn	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$15,000.00**	**$10,000.00**	**($5,000.00)**	**-33.33%**
	MGC Regulatory Costs		**Totals:**				**$2,898,624.44**	**$2,722,115.95**	**($176,508.49)**	**-6.09%**
	Indirect									
		EE	*ADMINISTRATIVE EXPENSES*							
		E16	Indirect Cost Recoupment	2000	Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	$209,178.18	$204,504.23	($4,673.95)	-2.23%
			Obj Class Totals:				**$209,178.18**	**$204,504.23**	**($4,673.95)**	**-2.23%**
	Indirect		**Totals:**				**$209,178.18**	**$204,504.23**	**($4,673.95)**	**-2.23%**

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							**$3,107,802.62**	**$2,926,620.18**	**($181,182.44)**	**-5.83%**

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**									
	MGC Regulatory Costs									
		AA	*REGULAR EMPLOYEE COMPENSATION*							
		A01	Salaries: Inclusive	1100	Raises	5% COLA/Incentives/Equity Agency Wide	$0.00	$10,188.69	$10,188.69	#Div/0!
				1900	Employee Compensation	Regular Employee Salaries	$170,463.12	$203,773.74	$33,310.62	19.54%
			Obj Class Totals:				**$170,463.12**	**$213,962.43**	**$43,499.31**	**25.52%**
		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%	$68,185.25	$88,560.07	$20,374.82	29.88%
				1900	Taxes	Tax rate of 2.45%	$3,221.75	$4,992.46	$1,770.71	54.96%
			Obj Class Totals:				**$71,407.00**	**$93,552.52**	**$22,145.52**	**31.01%**
		EE	*ADMINISTRATIVE EXPENSES*							
		E01	Office & Administrative Supplies	1900	Supplies	Supplies Binders	$5,000.00	$2,500.00	($2,500.00)	-50.00%
		E12	Subscriptions, Memberships & Licensing Fees	1900	Subscription	Instatrac Subscription	$0.00	$0.00	$0.00	#Num!
		E16	Indirect Cost Recoupment	1900	Indirect	Indirect Rate of 10%	$15,687.22	$20,377.37	$4,690.15	29.90%
			Obj Class Totals:				**$20,687.22**	**$22,877.37**	**$2,190.15**	**10.59%**
		GG	*ENERGY COSTS AND SPACE RENTAL*							
		G01	Space Rental	1900	Rent	UMASS Facility	$2,500.00	$0.00	($2,500.00)	-100.00%
			Obj Class Totals:				**$2,500.00**	**$0.00**	**($2,500.00)**	**-100.00%**
		UU	*IT Non-Payroll Expenses*							
		U07	Information Technology (IT) Equipment	1900	Database	Services Maintenance/Upgrades to Database	$40,000.00	$50,000.00	$10,000.00	25.00%
				1900	IT Software	Grant Software amendment for additional enhancements	$40,000.00	$0.00	($40,000.00)	-100.00%
			Obj Class Totals:				**$80,000.00**	**$50,000.00**	**($30,000.00)**	**-37.50%**
	MGC Regulatory Costs		**Totals:**				**$350,057.34**	**$385,392.32**	**$35,334.98**	**10.09%**
Appropriation Totals							**$350,057.34**	**$385,392.32**	**$35,334.98**	**10.09%**

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									
		AA	*REGULAR EMPLOYEE COMPENSATION*							
		A01	Salaries: Inclusive	1000	Employee Compensation	Admin Employees Salaries	$53,294.18	$258,721.78	$205,427.60	385.46%
				1100	Employee Compensatio	HR Employees Salaries	$0.00	$159,116.73	$159,116.73	#Div/0!
				1100	Raises	5% COLA/Incentives/Equity Agency Wide	$0.00	$151,408.94	$151,408.94	#Div/0!
				1200	Employee Compensation	Legal Employees Salaries	$0.00	$256,648.70	$256,648.70	#Div/0!
				1300	Employee Compensation	Exec. Dir. Employees Salaries	$0.00	$137,246.01	$137,246.01	#Div/0!
				1400	Employee Compensation	IT Employees Salaries	$123,698.93	$663,359.59	$539,660.66	436.27%
				1500	Employee Compensation	Commissioners Employees Salaries	$0.00	$261,058.70	$261,058.70	#Div/0!
				1800	Employee Compensation	Communications Employees Salaries	$0.00	$63,096.99	$63,096.99	#Div/0!
				5000	Employee Compensation	Admin Employees Salaries	$286,929.20	$769,907.29	$482,978.09	168.33%
				5500	Employee Compensation	Regular Employee Salaries	$212,610.54	$631,101.39	$418,490.85	196.83%
				7000	Employee Compensation	Regular Employee Salaries	$118,437.93	$184,707.70	$66,269.77	55.95%
			Obj Class Totals:				**$794,970.78**	**$3,536,373.82**	**$2,741,403.04**	**344.84%**
		BB	*REGULAR EMPLOYEE RELATED EXPEN*							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	5500	Out of State Travel	Out of State Licensee Visits and Conferences	$0.00	$4,000.00	$4,000.00	#Div/0!
		B02	In-State Travel	5500	In-State Travel	Licensee visits, in-state meetings and conferences Mileage Reimbursements	$0.00	$3,000.00	$3,000.00	#Div/0!
			Obj Class Totals:				**$0.00**	**$7,000.00**	**$7,000.00**	**#Div/0!**
		CC	*SPECIAL EMPLOYEES*							
		C23	Management, Business Professionals & Admin Services	1100	Contract Employee	Administrative Help	$0.00	$22,800.00	$22,800.00	#Div/0!
				5000	Contract Employee	Civilian Investigators	$393,600.00	$124,800.00	($268,800.00)	-68.29%
			Obj Class Totals:				**$393,600.00**	**$147,600.00**	**($246,000.00)**	**-62.50%**
		DD	*PENSION & INSURANCE RELATED EX*							
		D09	Fringe Benefit Cost Recoupment	1000	Fringe	Fringe rate of 43.36%	$21,051.20	$112,440.49	$91,389.29	434.13%
				1000	Taxes	Tax rate of 2.45%	$985.94	$6,338.68	$5,352.74	542.91%
				1100	Fringe	Fringe rate of 43.36%	$0.00	$69,152.13	$69,152.13	#Div/0!
				1100	Taxes	Tax rate of 2.45%	$0.00	$3,898.36	$3,898.36	#Div/0!
				1200	Fringe	Fringe rate of 43.36%	$0.00	$102,182.68	$102,182.68	#Div/0!
				1200	Taxes	Tax rate of 2.45%	$0.00	$5,764.21	$5,764.21	#Div/0!

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									
		D09	Fringe Benefit Cost Recoupment	1300	Fringe	Fringe rate of 43.36%	$0.00	$59,647.12	$59,647.12	#Div/0!
				1300	Taxes	Tax rate of 2.45%	$0.00	$3,362.53	$3,362.53	#Div/0!
				1400	Fringe	Fringe rate of 43.36%	$48,861.08	$288,267.92	$239,406.84	489.97%
				1400	Taxes	Tax rate of 2.45%	$2,288.43	$16,252.31	$13,963.88	610.19%
				1500	Fringe	Fringe rate of 43.36%	$0.00	$113,456.11	$113,456.11	#Div/0!
				1500	Taxes	Tax rate of 2.45%	$0.00	$6,395.94	$6,395.94	#Div/0!
				1800	Fringe	Fringe rate of 43.36%	$0.00	$27,421.95	$27,421.95	#Div/0!
				1800	Taxes	Tax rate of 2.45%	$0.00	$1,545.88	$1,545.88	#Div/0!
				5000	Fringe	Fringe rate of 43.36%	$113,337.03	$47,499.76	($65,837.27)	-58.09%
				5000	Taxes	Tax rate of 2.45%	$5,308.19	$305,894.71	$300,586.52	5662.69%
				5000	Taxes	Tax rate of 2.45% on Civilian Investigators	$7,281.60	$3,057.60	($4,224.00)	-58.01%
				5500	Fringe	Fringe rate of 43.36%	$83,981.16	$274,106.66	$190,125.50	226.39%
				5500	Taxes	Tax rate of 2.45%	$3,933.29	$15,461.99	$11,528.70	293.11%
				7000	Fringe	Fringe rate of 43.36%	$46,782.98	$4,525.34	($42,257.64)	-90.33%
				7000	Taxes	Tax rate of 2.45%	$2,191.10	$80,273.97	$78,082.87	3563.64%
			Obj Class Totals:				**$336,002.00**	**$1,546,946.32**	**$1,210,944.32**	**360.40%**
		EE	*ADMINISTRATIVE EXPENSES*							
		E02	Printing Expenses & Supplies	5500	Printing & Administrative Supplies	SW Reports and Ad Hoc Reports	$0.00	$1,500.00	$1,500.00	#Div/0!
		E12	Subscriptions, Memberships & Licensing Fees	5500	Subscriptions, Memberships & Licensing Fees	SBRA membership, trade journals other subscriptions	$0.00	$7,500.00	$7,500.00	#Div/0!
		E30	Credit Card Purchases	5500	Credit Card Purchases	Credit Card Purchases	$0.00	$5,000.00	$5,000.00	#Div/0!
		E41	Out Of State Travel Expen on Behalf of State Employ	5500	Travel Agent	Travel Agency Fees	$0.00	$8,000.00	$8,000.00	#Div/0!
		EE2	Conference, Training and Registration Fees	5500	Conference, Training and Registration Fees	UNLV; G2E; NAGRA or SBRA meeting, SBC	$0.00	$12,500.00	$12,500.00	#Div/0!
			Obj Class Totals:				**$0.00**	**$34,500.00**	**$34,500.00**	**#Div/0!**
		GG	*ENERGY COSTS AND SPACE RENTAL*							
		G01	Space Rental	1000	Office Lease	101 Federal St. 12 months	$0.00	$378,375.22	$378,375.22	#Div/0!
				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.	$0.00	$5,437.80	$5,437.80	#Div/0!
		G03	Electricity	1000	Electricity	101 Federal St. 12 months	$0.00	$9,301.10	$9,301.10	#Div/0!
			Obj Class Totals:				**$0.00**	**$393,114.12**	**$393,114.12**	**#Div/0!**
		HH	*CONSULTANT SVCS (TO DEPTS)*							
		H09	Attorneys/Legal Services	1200	Outside Counsel	Outside Counsel - A&K	$850,000.00	$200,000.00	($650,000.00)	-76.47%

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									
		HH1	Financial Services	1500	Consultants	Application Consulting Review (indexing of applications)	$230,000.00	$0.00	($230,000.00)	-100.00%
				5000	Consultants	Consultants -RSM	$1,000,000.00	$750,000.00	($250,000.00)	-25.00%
			Obj Class Totals:				**$2,080,000.00**	**$950,000.00**	**($1,130,000.00)**	**-54.33%**
		JJ	*OPERATIONAL SERVICES*							
		J25	Laboratory & Pharmaceutical Services	5000	State Police	MSP GEU at Raynham Park	$0.00	$541,519.27	$541,519.27	#Div/0!
			Obj Class Totals:				**$0.00**	**$541,519.27**	**$541,519.27**	**#Div/0!**
		UU	*IT Non-Payroll Expenses*							
		U02	Telecommunications Services - Voice	1400	TELECOMMUNICATIONS SERVICES - VOICE	OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	$0.00	$32,122.38	$32,122.38	#Div/0!
		U03	Software & Information Technology Licenses (IT)	1000	Software	Software - LinkSquares CLM	$0.00	$14,250.00	$14,250.00	#Div/0!
				1100	Software	Software - BambooHR	$0.00	$4,275.00	$4,275.00	#Div/0!
				1200	Software	Relativity Document Search and PIR Tool	$0.00	$155,000.00	$155,000.00	#Div/0!
				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	$0.00	$154,464.88	$154,464.88	#Div/0!
				5500	software	Incident Tracker	$0.00	$3,800.00	$3,800.00	#Div/0!
		U05	Information Technology (IT) Temp Staff Augmentation Profs	5500	IT Consultant	IT Consultant - GLI	$520,000.00	$60,000.00	($460,000.00)	-88.46%
		U06	Information Technology (IT) Cabling	1400	IT Cabling	Raynham Build out	$0.00	$54,531.48	$54,531.48	#Div/0!
				1400	IT Cabling	Suffolk Build out @new $26,050.08 in one time costs@ Suffolk Build out	$0.00	$54,531.48	$54,531.48	#Div/0!
		U07	Information Technology (IT) Equipment	1400	IT Equipment	IT Equipment, emergency replacements (switches, routers, firewalls) etc	$0.00	$41,325.00	$41,325.00	#Div/0!
		U09	Information Technology (IT) Equip Rental Or Lease	1400	INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE	ACS Leases (Refresh)	$0.00	$35,823.08	$35,823.08	#Div/0!
		U10	Information Tech (IT) Equipment Maintenance & Repair	1400	IT Maintenance and Repair	Annual M&S Equipment/Services	$0.00	$37,563.79	$37,563.79	#Div/0!
		U11	Information Technology (IT) Contract Services	1400	IT Contract Services	LMS, Gartner, Tallan Services	$0.00	$77,239.85	$77,239.85	#Div/0!
			Obj Class Totals:				**$520,000.00**	**$724,926.93**	**$204,926.93**	**39.41%**
	MGC Regulatory Costs		**Totals:**				**$4,124,572.78**	**$7,881,980.46**	**$3,757,407.68**	**91.10%**
	Indirect									
		EE	*ADMINISTRATIVE EXPENSES*							

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	**Sports Wagering Control Fund**									
	Indirect									
		E16	Indirect Cost Recoupment	2000	Indirect	Commonwealth Required Indirect Cost Recoupment	$401,067.08	$440,545.25	$39,478.17	9.84%
			Obj Class Totals:				**$401,067.08**	**$440,545.25**	**$39,478.17**	**9.84%**
	Indirect		**Totals:**				**$401,067.08**	**$440,545.25**	**$39,478.17**	**9.84%**
	Research and Responsible Gaming/PHTF									
		HH	*CONSULTANT SVCS (TO DEPTS)*							
		HH1	Financial Services	1700	Consultants	Statutorily Required Kiosk Study	$150,000.00	$0.00	($150,000.00)	-100.00%
			Obj Class Totals:				**$150,000.00**	**$0.00**	**($150,000.00)**	**-100.00%**
		UU	*IT Non-Payroll Expenses*							
		U03	Software & Information Technology Licenses (IT)	1700	software	100 VSE database licenses	$72,100.00	$12,100.00	($60,000.00)	-83.22%
			Obj Class Totals:				**$72,100.00**	**$12,100.00**	**($60,000.00)**	**-83.22%**
	Research and Responsible Gaming/PHTF		**Totals:**				**$222,100.00**	**$12,100.00**	**($210,000.00)**	**-94.55%**
Appropriation Totals							**$4,747,739.86**	**$8,334,625.71**	**$3,586,885.85**	**75.55%**

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
	MGC Regulatory Costs									
		AA	*REGULAR EMPLOYEE COMPENSATION*							
		A01	Salaries: Inclusive	1100	Raises	5% COLA/Incentives/Equity Agency Wide	$0.00	$15,951.45	$15,951.45	#Div/0!
			Obj Class Totals:				**$0.00**	**$15,951.45**	**$15,951.45**	**#Div/0!**
	MGC Regulatory Costs		**Totals:**				**$0.00**	**$15,951.45**	**$15,951.45**	**#Div/0!**
	Research and Responsible Gaming/PHTF									
		AA	*REGULAR EMPLOYEE COMPENSATION*							
		A01	Salaries: Inclusive	1700	Employee Compensation	Employee Salaries Possible Intern	$313,023.39	$319,029.04	$6,005.65	1.92%
			Obj Class Totals:				**$313,023.39**	**$319,029.04**	**$6,005.65**	**1.92%**
		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%	$125,209.36	$138,650.02	$13,440.66	10.73%
				1700	Taxes	Tax rate of 2.45%	$5,916.14	$7,816.21	$1,900.07	32.12%
			Obj Class Totals:				**$131,125.50**	**$146,466.23**	**$15,340.73**	**11.70%**
		EE	*ADMINISTRATIVE EXPENSES*							
		E02	Printing Expenses & Supplies	1700	Printing Expenses and Supplies	Printed Materials for Game Sense	$0.00	$6,000.00	$6,000.00	#Div/0!
		E12	Subscriptions, Memberships & Licensing Fees	1700	Memberships	Memberships - NAADGS, NCPG	$0.00	$6,000.00	$6,000.00	#Div/0!
		E16	Indirect Cost Recoupment	1700	Indirect Charges	Indirect to EHHS	$342,602.34	$398,902.90	$56,300.56	16.43%
		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:				**$352,602.34**	**$420,902.90**	**$68,300.56**	**19.37%**
		FF	*FACILITY OPERATIONAL EXPENSES*							
		F16	Library & Teaching Supplies & Materials	1700	Books	Library/reference books Increase as needed for research	$0.00	$1,000.00	$1,000.00	#Div/0!
			Obj Class Totals:				**$0.00**	**$1,000.00**	**$1,000.00**	**#Div/0!**
		HH	*CONSULTANT SVCS (TO DEPTS)*							
		H09	Attorneys/Legal Services	1700	Public Safety Research	Public Safety and Human Trafficking Research	$38,000.00	$115,000.00	$77,000.00	202.63%
		H23	Program Coordinators	1700	Branding	GameSense media buys etc. ASG	$150,000.00	$150,000.00	$0.00	0.00%
				1700	GRAC/RDASC/Research Consultants	Bruce Cohen--Joel Weissman/Jeff Moratta/Anthony Roman Other Consultants on Stipends Peer Review process for research agenda	$0.00	$0.00	$0.00	#Num!

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	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	$2,741,000.00	$3,148,000.00	$407,000.00	14.85%
				1700	Program manager	RG Evaluation including GameSense	$75,000.00	$125,000.00	$50,000.00	66.67%
				1700	Program manager	TBD	$0.00	$0.00	$0.00	#Num!
				1700	Research Consultant	Research Review Committee	$0.00	$30,000.00	$30,000.00	#Div/0!
				1700	Research Consultant/ Umass	Research Consultant	$0.00	$0.00	$0.00	#Num!
				1700	Research Consultant/ Umass	Veterans Services Technical assistance	$0.00	$0.00	$0.00	#Num!
				1700	Translations	Knowledge Translation and Exchange	$25,000.00	$25,000.00	$0.00	0.00%
				1700	VSE Resource Liaison	VSE Resource Liaison	$62,000.00	$62,000.00	$0.00	0.00%
			Obj Class Totals:				**$3,091,000.00**	**$3,655,000.00**	**$564,000.00**	**18.25%**
		JJ	*OPERATIONAL SERVICES*							
		JJ2	Auxiliary Services	1700	Translations	Document Translations Increase due to greater need for translation and diversity	$10,000.00	$15,000.00	$5,000.00	50.00%
			Obj Class Totals:				**$10,000.00**	**$15,000.00**	**$5,000.00**	**50.00%**
		PP	*STATE AID/POL SUB*							
		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	$1,015,000.00	$995,000.00	($20,000.00)	-1.97%
				1700	Umass	Magic Core/Optional--Cohort Study--Complete	$0.00	$0.00	$0.00	#Num!
		PP1	Grants To Non-Public Entities	1700	PMW	Play My Way Incentives	$60,000.00	$40,000.00	($20,000.00)	-33.33%
			Obj Class Totals:				**$1,360,000.00**	**$1,320,000.00**	**($40,000.00)**	**-2.94%**
		UU	*IT Non-Payroll Expenses*							
		U07	Information Technology (IT) Equipment	1700	IT Non-Payroll Expenses	Crime Analysis Software	$2,000.00	$0.00	($2,000.00)	-100.00%
				1700	ITRAK	Development of ITRAK and Migration from Current Process	$0.00	$0.00	$0.00	#Num!
			Obj Class Totals:				**$2,000.00**	**$0.00**	**($2,000.00)**	**-100.00%**
	Research and Responsible Gaming/PHTF		**Totals:**				**$5,267,001.23**	**$5,884,648.17**	**$617,646.94**	**11.73%**

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							**$5,267,001.23**	**$5,900,599.62**	**$633,598.39**	**12.03%**