



MASSACHUSETTS GAMING COMMISSION

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

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

Date: June 17, 2025

Re: Fiscal Year 2026 (FY26) Budget Recommendations

Summary

Staff are recommending a FY26 operational budget of \$63.96M for consideration by the Commission. The operational budget recommendations comprise spending and revenue estimates in the Gaming Control Fund, the Racing Oversight and Development Fund, administrative costs for the Community Mitigation Fund, the Commission's allocation from the Public Health Trust Fund, and the Sports Wagering Control Fund.

- **Gaming Control Fund**
 - \$40.8M for Regulatory and Statutorily Required Costs
 - Funds 85.52 FTEs and 3 Contract Employees
 - Requires an Assessment of \$36.97M
- **Racing**
 - \$2.09M for Regulating Racing
 - Funds 5.39 FTEs
- **Community Mitigation Fund**
 - \$533.55K for Grant Review and Sub-Recipient Monitoring
 - Funds 2.75 FTEs
- **Sports Wagering Control Fund**
 - \$13.91M for Regulatory and Statutorily Required Costs
 - Funds 46.04 FTEs and 4 Contract Positions
 - An assessment of \$12.87M
- **Public Health Trust Fund**
 - \$6.62M for the MGC's Office of Research and Responsible Gaming



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- Funds 4 FTEs

Fiscal Year 2026 Massachusetts Gaming Commission Budget Development Overview

The MGC's annual budget building process begins in February and concludes once the Commission approves a budget in June. The MGC Office of Finance met with each division/bureau head within the MGC and developed spending and revenue projections. These projections are best estimate representations of what will be needed in FY26 to operate the Commission, as well as what can be expected for revenue based on the Commission's current fee structures. All 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 operators in a virtual meeting on May 20, 2025. The meeting included a comprehensive review of the Commission's budget and staffing levels.

The Commission's Office of Finance developed a cost allocation method for charging the costs of staff that work across programs in racing, gaming, and/or sports wagering at the beginning of FY25. The method used took the positions that work directly on racing, sports wagering, and gaming as a subset, and then determined each fund's share of that subset. Those percentages were then applied to staff 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. However, due to declining revenue streams in racing we had to decrease the allocation to racing to 3%, revise the allocation to gaming to 67% and 30% to sports wagering.

In FY26, 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.

FY26 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 \$63.96M and funds 143.7 FTEs and 8 contract employees. The Commission approved an initial FY25 budget funding 140.62 FTEs and 8 contractors. As of the writing of this memorandum, the Commission has increased the approved FY25 FTEs to 143.62 with three (3) additional positions added during the FY25 midyear review. In FY26, we are keeping staffing levels flat at 143.7 FTEs and eight (8) contractors. The table below demonstrates how the Commission has allocated its positions to each fund under its control.

Appropriation	FY25 Initial FTEs	FY25 Initial Contractors	FY25 Current FTEs	FY25 Current Contractors	FY26 FY26 FTEs	FY26 Contractors
Gaming Control Fund 10500001	86.19	3.00	87.19	3.00	85.52	3.00
Racing Development and Oversight Fund 10500003	5.48	-	5.48	-	5.39	-
Community Mitigation Fund 10500004	2.63	-	2.63	-	2.75	-
Sports Wagering Control Fund 10501384	43.32	5.00	45.32	5.00	46.04	5.00
Public Health Trust Fund 40001101	3.00	-	3.00	-	4.00	-
Grand Total	140.62	8.00	143.62	8.00	143.70	8.00



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The table below compares the Commission's FY26 budget proposal to FY25's currently approved budget and explains any variances of over 15% or over \$100K by spending category. This year's proposal is growing salaries by \$511.5K, which includes 3% COLA and budgeted turnover savings of 7.5%. Pension and benefits are going down by \$964K because of the Commonwealth projecting an ~8% decrease in the federally negotiated fringe benefit rate. Indirect cost recoupment (a statutorily required cost) is increasing by \$621.5K, as it is calculated at 10% of AA, CC, HH, JJ, and UU object class expenditures. The lease category is increasing by \$465K; FY25 was a renewal year of our lease, therefore, we received 3 free months of rent. FY26 has 12 months of lease costs built in. Consultant costs are increasing by \$678K due to a rebranding initiative for our Game Sense program, as well as rolling out an annual audit program for our sports wagering licensees. Our GEU costs are increasing by \$684.8K, because of approved salary increases included in collective bargaining agreements for our law enforcement personnel of between 4% and 5%. The OO object class is where we track our agreements with the Attorney General's Office. This item is increasing because the AGO's budget has been held flat since the law was enacted in 2011 at \$3M. This level of funding is no longer sufficient. Our grants item is increasing by \$202K for community driven research and the MODE data project. Finally, our IT expenses are decreasing by \$365.3K due to the one-time costs of migrating our data centers in FY25.

Regulatory vs. Statutory Costs

It is important to distinguish between the different components of the proposed budget for FY26 and understand the difference between regulatory and statutory costs. The composition of the Commission's budget can be divided into two areas. The first area comprises the regulatory costs of the Massachusetts Gaming Commission. These regulatory costs are directly within control of the Gaming Commission. The second area comprises statutory costs that are assessments and Research and Player Health initiatives contained in the Commission's enabling legislation 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. The \$63.96M is divided into \$47.24M for regulatory costs and \$16.72M in statutorily required costs. Below is a breakout by appropriation of our regulatory and statutorily required costs:

Grouping Name	FY25	FY26	Variance	% Variance
MGC Regulatory Costs	\$46,358,860.38	\$47,241,773.40	\$882,913.02	1.90%
Statutorily Required Costs				
Indirect	\$3,312,401.89	\$3,933,950.56	\$621,548.67	18.76%
Research and Responsible Gaming/PHTF	\$6,107,866.84	\$6,622,522.21	\$514,655.37	8.43%
Office of Attorney General and AGO MSP	\$4,498,094.24	\$6,085,056.11	\$1,586,961.87	35.28%
Alcohol and Beverage Control Commission	\$75,000.00	\$75,000.00	\$0.00	0.00%
Statutorily Required Costs Total	\$13,993,362.97	\$16,716,528.88	\$2,723,165.91	19.46%
Total Budget	\$60,352,223.35	\$63,958,302.28	\$3,606,078.93	5.98%

The table above demonstrates that the FY26 budget prepared by staff includes a 1.9% regulatory cost increase (funding 13 divisions) from FY25 to FY26, while statutorily required costs are increasing by 19.46%.

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

Gaming Control Fund 1050-0001



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The MGC's currently approved FY25 budget for the Gaming Control Fund is \$40.02M. The MGC is recommending an FY26 budget of \$40.81M, which is a 1.98% increase over the currently approved FY25 budget. The MGC's regulatory costs funded by the Gaming Control Fund decreased by 2.73% from \$33.27M in FY25 to \$32.36M in FY26, the statutorily required costs increased by 25.28% from \$6.74M in FY25 to \$8.44M in FY26. The table below summarizes significant changes in our regulatory costs by spending category between fiscal years:

Appropriation	Appropriation Name	Grouping Name	Object Class	Object Class Name	FY25	FY26	Variance	% Variance	Variance Explanation of >\$100K or >15%
10500001	Mass. Gaming Commission	MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	\$8,757,314.97	\$8,773,670.66	\$16,355.69	0.19%	
			BB	REGULAR EMPLOYEE RELATED EXPEN	\$95,994.50	\$85,993.75	(\$10,000.75)	-10.42%	
			CC	SPECIAL EMPLOYEES	\$192,640.00	\$198,419.20	\$5,779.20	3.00%	
			DD	PENSION & INSURANCE RELATED EX	\$3,837,195.60	\$3,157,783.90	(\$679,411.70)	-17.71%	Reduction of Federally approved fringe rate from 43.44% to 35.6%
			EE	ADMINISTRATIVE EXPENSES	\$708,291.92	\$696,991.92	(\$11,300.00)	-1.60%	
			FF	FACILITY OPERATIONAL EXPENSES	\$20,000.00	\$20,000.00	\$0.00	0.00%	
			GG	ENERGY COSTS AND SPACE RENTAL	\$817,235.42	\$1,142,798.06	\$325,562.64	39.84%	FY25 was a renewal year for our lease and we received 3 months for free. FY26 has a full year lease costs included.
			HH	CONSULTANT SVCS (TO DEPTS)	\$957,922.29	\$939,450.00	(\$18,472.29)	-1.93%	
			JJ	OPERATIONAL SERVICES	\$12,912,229.07	\$12,671,596.82	(\$240,632.25)	-1.86%	Shift of GEU Boston office costs to sports wagering for suitability reviews.
			KK	EQUIPMENT PURCHASE	\$62,000.00	\$62,000.00	\$0.00	0.00%	
			LL	EQUIPMENT LEASE-MAINTAIN/REPAIR	\$65,607.90	\$70,607.90	\$5,000.00	7.62%	
			NN	INFRASTRUCTURE:	\$30,000.00	\$30,000.00	\$0.00	0.00%	
			PP	STATE AID/POL SUB	\$90,000.00	\$90,000.00	\$0.00	0.00%	
			UU	IT Non-Payroll Expenses	\$4,725,628.83	\$4,424,888.27	(\$300,740.56)	-6.36%	Data center migration one time costs
		MGC Regulatory Costs Total			\$33,272,060.50	\$32,364,200.48	(\$907,860.02)	-2.73%	
		Statutorily Required Costs							
		Indirect	EE	ADMINISTRATIVE EXPENSES	\$2,670,864.03	\$2,782,091.25	\$111,227.22	4.16%	
		Indirect Total			\$2,670,864.03	\$2,782,091.25	\$111,227.22	4.16%	
		Office of Attorney General and AGO MSP	JJ	OPERATIONAL SERVICES	\$1,070,710.24	\$1,085,056.11	\$14,345.87	1.34%	
			OO	(blank)	\$2,927,384.00	\$4,500,000.00	\$1,572,616.00	53.72%	
		Office of Attorney General and AGO MSP Total			\$3,998,094.24	\$5,585,056.11	\$1,586,961.87	39.69%	
		Alcohol and Beverage Control Commission	OO	(blank)	\$75,000.00	\$75,000.00	\$0.00	0.00%	
		Alcohol and Beverage Control Commission Total			\$75,000.00	\$75,000.00	\$0.00	0.00%	
		Statutorily Required Costs Total			\$6,743,958.27	\$8,442,147.36	\$1,698,189.09	25.18%	
	Mass. Gaming Commission Total				\$40,016,018.77	\$40,806,347.84	\$790,329.07	1.98%	

The MGC Regulatory portion of the Gaming Control Trust supports 10 divisions/bureaus. The table below shows each division's/bureau's costs of providing regulatory oversight to expanded gaming in FY25 and FY26. In FY26, we are requesting funding for 85.52 FTEs and 3 contract positions. Overall regulatory spending decreased by 2.73% or \$907.86K from FY25 current projections.

Below is a table that compares each division by the currently approved FY25 budget and the proposed FY26 budget, for the Regulatory portion of the Gaming Control Fund along with a brief explanation for any significant funding variances. Further details for budgets by each division are provided in attachments B and C:



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Appropriation	Appropriation Name	Unit	Unit Name	FY25	FY26	Variance	% Variance	Variance Explanation >15% or >\$100K
Mass. Gaming								
10500001	Commission	1000	Finance and Administration	\$2,003,432.24	\$2,257,407.06	\$253,974.82	12.68%	FY26 Lease Escalator
		1100	Human Resources	\$1,443,070.55	\$1,268,836.16	(\$174,234.39)	-12.07%	Reduction of 1 FTE
		1200	Legal	\$1,577,499.23	\$1,577,319.96	(\$179.27)	-0.01%	
		1300	Executive Director	\$581,787.24	\$651,476.04	\$69,688.80	11.98%	
		1400	Information Technology	\$6,083,316.53	\$6,054,169.37	(\$29,147.16)	-0.48%	
		1500	Commissioners	\$1,152,679.01	\$1,134,439.49	(\$18,239.52)	-1.58%	
		1800	Communications	\$361,969.78	\$378,379.39	\$16,409.61	4.53%	
		1900	Community Affairs	\$85,666.01	\$56,646.95	(\$29,019.06)	-33.87%	
			Investigations and Enforcement					Shift of GEU suitability investigative
		5000	Bureau	\$19,185,484.14	\$18,755,938.70	(\$429,545.44)	-2.24%	costs to sports wagering
		7000	Licensing Division	\$1,500,980.15	\$1,156,253.82	(\$344,726.33)	-22.97%	Y2 costs of new licensing system
		All	All Divisions	(\$703,824.38)	(\$926,666.46)	(\$222,842.08)	31.66%	Turnover projections increased from 5% to 7.5%
10500001	Regulatory							
Totals				\$33,272,060.50	\$32,364,200.48	(\$907,860.02)	-2.73%	

Racing Development and Oversight Trust Fund 1050-0003

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

Below is a table that compares the currently approved FY25 budget and the proposed FY26 budget for the Racing Oversight and Development Fund, along with a brief explanation for any large variances. Of importance is the fact that we have maintained funding levels for all object classes within racing. We had made a request of the Legislature to amend the language of the Race Horse Development Fund, to allow us to spend some of the fund for administrative purposes given that racing revenue streams are declining. That request was not adopted in this year's budget cycle; however, it is an item we would like to continue to discuss with the Legislature in the coming year. Further details for budgets by each division funded from the Racing Development and Oversight Trust fund are provided in attachments B and C:

Appropriation	Appropriation Name	Grouping Name	Object Class	Object Class Name	FY25	FY26	Variance	% Variance	Variance Explanation of >\$100K or >15%
MGC Mass Racing Development and Oversight Trust									
10500003	Oversight Trust	MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	\$611,888.13	\$603,157.16	(\$8,730.97)	-1.43%	
			BB	REGULAR EMPLOYEE RELATED EXPEN	\$6,000.00	\$6,000.00	\$0.00	0.00%	
			CC	SPECIAL EMPLOYEES	\$487,240.00	\$487,360.00	\$120.00	0.02%	
			DD	PENSION & INSURANCE RELATED EX	\$306,251.90	\$240,138.31	(\$66,113.59)	-21.59%	Reduction of Federally approved fringe rate from 43.44% to 35.6%
			EE	ADMINISTRATIVE EXPENSES	\$27,060.00	\$27,060.00	\$0.00	0.00%	
			FF	FACILITY OPERATIONAL EXPENSES	\$12,000.00	\$12,000.00	\$0.00	0.00%	
			HH	CONSULTANT SVCS (TO DEPTS)	\$10,000.00	\$10,000.00	\$0.00	0.00%	
			JJ	OPERATIONAL SERVICES	\$391,000.00	\$391,000.00	\$0.00	0.00%	
			LL	EQUIPMENT LEASE-MAINTAIN/REPAR	\$915.00	\$915.00	\$0.00	0.00%	
			MM	PURCHASED CLIENT/PROGRAM SVCS	\$155,000.00	\$155,000.00	\$0.00	0.00%	
			UU	IT Non-Payroll Expenses	\$4,000.00	\$4,000.00	\$0.00	0.00%	
		MGC Regulatory Costs Total			\$2,011,355.03	\$1,936,630.47	(\$74,724.56)	-3.72%	
		Indirect	EE	ADMINISTRATIVE EXPENSES	\$111,802.56	\$150,137.40	\$38,334.84	34.29%	
		Indirect Total			\$111,802.56	\$150,137.40	\$38,334.84	34.29%	
		MGC Mass Racing Development and Oversight Trust Total			\$2,123,157.59	\$2,086,767.87	(\$36,389.72)	-1.71%	

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



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a budget not to exceed 10% of the funds available in the account for the fiscal year. The proposed budget, as shown in the table below, would fund 2.75 FTEs, in-state travel for subrecipient monitoring purposes, and the maintenance of a grant management database. This fund increased by 10.37%, but that is mainly because of budgeting indirect costs here this year, which was an oversight in previous years.

Appropriation	Appropriation Name	Grouping Name	Object Class	Object Class Name	FY25	FY26	Variance	% Variance	Variance Explanation of >\$100K or >15%
10500004	Community Mitigation	MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	\$294,181.02	\$325,132.75	\$30,951.73	10.52%	
			BB	REGULAR EMPLOYEE RELATED EXPEN	\$5,000.00	\$5,000.00	\$0.00	0.00%	
			DD	PENSION & INSURANCE RELATED EX	\$131,735.34	\$119,352.13	(\$12,383.21)	-9.40%	
			EE	ADMINISTRATIVE EXPENSES	\$2,500.00	\$34,066.27	\$31,566.27	1262.65%	Indirect budgeted here this year.
			UU	IT Non-Payroll Expenses	\$50,000.00	\$50,000.00	\$0.00	0.00%	
		MGC Regulatory Costs Total			\$483,416.36	\$533,551.15	\$50,134.79	10.37%	
	Community Mitigation Total				\$483,416.36	\$533,551.15	\$50,134.79	10.37%	
10500004 Total					\$483,416.36	\$533,551.15	\$50,134.79	10.37%	

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 FY25 sports wagering budget of \$11.62M which included the continued the work on initial suitability reviews and vendor suitability reviews, and funding for the second full year of regulating the sports wagering industry in MA. In FY26 staff are recommending a budget of \$13.91M, which represents a 19.67% increase. Most of the increase is composed of the revised allocations of GEU investigative Boston office staff, and consulting costs for additional audits, year 2 vendor suitability costs, and a realignment of shared costs to actual utilization in sports wagering. The table below shows the changes from FY25 to FY26 by spending category.

Appropriation	Appropriation Name	Grouping Name	Object Class	Object Class Name	FY25	FY26	Variance	% Variance	Variance Explanation of >\$100K or >15%
10501384	Sports Wagering Control Fund	MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	\$4,579,772.42	\$4,868,926.07	\$289,153.65	6.31%	Annualization of hires approved in FY25
			BB	REGULAR EMPLOYEE RELATED EXPEN	\$18,500.00	\$41,500.00	\$23,000.00	124.32%	Midyear update
			CC	SPECIAL EMPLOYEES	\$154,000.00	\$182,289.40	\$28,289.40	18.37%	Budgeting travel for departments other than Sports Wagering Division
			DD	PENSION & INSURANCE RELATED EX	\$2,031,485.99	\$1,784,666.87	(\$246,819.12)	-12.15%	Move of some contract employee staff from gaming
			EE	ADMINISTRATIVE EXPENSES	\$92,350.00	\$184,300.00	\$91,950.00	99.57%	Reduction of Federally approved fringe rate from 43.44% to 35.6%
			GG	ENERGY COSTS AND SPACE RENTAL	\$311,353.26	\$450,936.69	\$139,583.43	44.83%	Revised allocation of training and professional development costs.
			HH	CONSULTANT SVCS (TO DEPTS)	\$1,822,386.46	\$2,415,386.00	\$592,999.54	32.54%	FY25 was a renewal year for our lease and we received 3 months for free. FY26 has a full year lease costs included.
			JJ	OPERATIONAL SERVICES	\$461,595.28	\$1,372,694.00	\$911,098.72	197.38%	Increase for Y2 of vendor suitability reviews, audit of sports book licensees, revised allocation of insurance policy and outside counsel to sports wagering from gaming.
			OO	(blank)	\$0.00	\$0.00	\$0.00	#DIV/0!	Shift of GEU Boston office costs to sports wagering for suitability reviews.
			UU	IT Non-Payroll Expenses	\$1,109,851.94	\$1,095,265.46	(\$14,586.48)	-1.31%	
		MGC Regulatory Costs Total			\$10,581,295.35	\$12,395,964.49	\$1,814,669.14	17.15%	
		Indirect	EE	ADMINISTRATIVE EXPENSES	\$529,735.30	\$1,001,721.91	\$471,986.61	89.10%	
		Indirect Total			\$529,735.30	\$1,001,721.91	\$471,986.61	89.10%	
		Research and Responsible Gaming/PHTF	UU	IT Non-Payroll Expenses	\$12,100.00	\$12,100.00	\$0.00	0.00%	
		Research and Responsible Gaming/PHTF Total			\$12,100.00	\$12,100.00	\$0.00	0.00%	
		Office of Attorney General and AGO MSP	OO	(blank)	\$500,000.00	\$500,000.00	\$0.00	0.00%	
		Office of Attorney General and AGO MSP Total			\$500,000.00	\$500,000.00	\$0.00	0.00%	
	Sports Wagering Control Fund Total				\$11,623,130.65	\$13,909,786.40	\$2,286,655.75	19.67%	

Public Health Trust Fund 4000-1101



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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 FY26. Funding for the office has been increased by ~8.44% from an approved FY25 budget of \$6.1M to an FY26 proposal of \$6.62M. Below is a table comparing FY25 to the FY26 proposal.

Appropriation	Appropriation Name	Grouping Name	Object Class	Object Class Name	FY25	FY26	Variance	% Variance	Variance Explanation of >\$100K or >15%
40001101	Public Health Trust Fund	MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	\$10,733.14	\$11,426.81	\$693.67	6.46%	
					\$10,733.14	\$11,426.81	\$693.67	6.46%	
		Research and Responsible Gaming/PHTF	AA	REGULAR EMPLOYEE COMPENSATION	\$357,771.35	\$540,893.83	\$183,122.48	51.18%	Addition of one FTE and COLAs
			BB	REGULAR EMPLOYEE RELATED EXPEN	\$7,250.00	\$10,500.00	\$3,250.00	44.83%	
			DD	PENSION & INSURANCE RELATED EX	\$163,895.06	\$204,512.00	\$40,616.94	24.78%	Addition of one FTE and COLAs
			EE	ADMINISTRATIVE EXPENSES	\$425,850.43	\$457,946.38	\$32,095.95	7.54%	Indirect budgeted here.
			FF	FACILITY OPERATIONAL EXPENSES	\$1,000.00	\$1,000.00	\$0.00	0.00%	
			HH	CONSULTANT SVCS (TO DEPTS)	\$3,655,000.00	\$3,758,570.00	\$103,570.00	2.83%	Rebranding of GameSense
			JJ	OPERATIONAL SERVICES	\$15,000.00	\$15,000.00	\$0.00	0.00%	
			PP	STATE AID/POL SUB	\$1,320,000.00	\$1,522,000.00	\$202,000.00	15.30%	Community driven research study and MODE implementation
			UU	IT Non-Payroll Expenses	\$150,000.00	\$100,000.00	(\$50,000.00)	-33.33%	
		Research and Responsible Gaming/PHTF Total			\$6,095,766.84	\$6,610,422.21	\$514,655.37	8.44%	
		Public Health Trust Fund			\$6,106,499.98	\$6,621,849.02	\$515,349.04	8.44%	
		40001101 Total			\$6,106,499.98	\$6,621,849.02	\$515,349.04	8.44%	

Exposures in the FY26 Budget Proposal

FY26 was another challenging budget to develop. While the Commission has established much of the framework for regulating sports wagering, we are still working through many of the day-to-day elements of being a mature and robust sports wagering regulator, as well as the proper allocation and alignment of costs between sports wagering and gaming. The FY26 budget does have some recurring gaming exposures, as well as some new sports wagering exposures. The following are a brief list of exposures:

- Funds the minimum required by our insurance policy for litigation costs in the legal budget.
- Funds MSP overtime at consistent levels and only increased for the CBA rate adjustments.
- Includes only 12 months of outside CPA assistance for reviewing sports wagering vendor applications.
- Revenue streams and funding for racing continue to be an item of concern for FY26 and moving forward.
- Built in 50% of the total anticipated costs of the new licensing system.

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.



Massachusetts Gaming Commission

The finance staff is currently working with licensees to determine the anticipated number of gaming positions on July 1, 2025. Any adjustments for actual slot machine and gaming position counts will be updated in FY26's first quarter budget update to the Commission. After accounting for anticipated revenues from licensing fees and the annual slot fee, we are projecting an assessment of \$36.97M. The tables below represent estimates based on the information as of 5/30/2025.

Licensee	Slot Machines	Table Games	Table Gaming Positions	Total Gaming Positions	Percentage of Gaming Positions	FY25 Slot Fee
MGM	1,526	60	386	1,912	27.71%	\$915,600.00
Encore	2,716	196	1,298	4,014	58.17%	\$1,629,600.00
Penn	919			974	14.12%	\$551,400.00
TOTAL	5,161	256	1,684	6,900	100.00%	\$3,096,600.00

Licensee	Percentage of Gaming Positions	Licensee's Allocation of Assessment
MGM	27.71%	\$10,244,647.81
EBH	58.17%	\$21,507,330.70
PPC	14.12%	\$5,218,769.33
TOTAL	100.00%	\$36,970,747.84

Public Health Trust Fund Assessment from Gaming Operators:

C. 23K Section 56 (e) requires the Commission to annually assess a minimum of \$5M on licensees to be deposited into the Public Health Trust Fund, in the same proportion as the annual assessment for the Gaming Control Fund. The table below demonstrates each licensee's share of the assessment based on gaming positions as of 5/30/2025.

Licensee	Percentage of Gaming Positions	PHTF Allocation of Assessment
MGM	27.71%	\$1,385,507.25
EBH	58.17%	\$2,908,695.65
PPC	14.12%	\$705,797.10
TOTAL	100.00%	\$5,000,000.00

Sports Wagering Control Fund Assessment:

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

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



Massachusetts Gaming Commission

For the purposes of the FY26 assessment, we recommend using the actual adjusted gross wagering receipt (AGSWR) figures of licensees from July 1, 2024, to May 31, 2025. This will allow the Commission to assess costs and begin regulating sports wagering in FY26 and then revise for actual performance through June 30th (the end of the state fiscal year) when staff provides its first FY26 quarterly update to the Commission.

We are estimating spending of \$13.9M and revenue from fees of \$1.03M, which would result in an assessment of \$12.87M to be divided between the sports wagering licensees. We are unable to provide a table laying out each operator's share of the assessment until the meeting on July 1st, as we do not release AGSWR for May until June 20th.

Public Health Trust Fund Assessment from Sports Wagering Operators:

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

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

Based on the above regulatory requirements, as well as our recommendation for the annual assessment to the Sports Wagering Control Fund, we will use the licensees' AGSWR from July 1, 2024, through May 31, 2025, to determine each licensee's proportional share of the annual \$1M deposit to the Public Health Trust Fund. This assessment will be distributed across the licensees who are not category 1 sports wagering license holders. We are unable to provide a table laying out each operator's share of the assessment until the meeting on July 1st, as we do not release AGSWR from May until June 20th.

Conclusion

We are proposing a FY26 Gaming Control Fund budget of \$40.81M, a Research and Responsible Gaming budget funded from the Public Health Trust Fund of \$6.62M, a Community Mitigation Fund administration and oversight budget of \$533.55K, a Sports Wagering Control Fund budget of \$13.91M, and a Racing Oversight and Development Fund budget of \$2.09M. We recommend posting the budget documents for public comment and then reconvening on July 1st to adjust or approve the budget based on any discussion today or comments received from the public.

Attachments:

Attachment A: FY26 Listing of Accounts Spending and Revenue

Attachment B: Next Year Budget All Departments for Commission

Attachment C: Next Year Budget by Object Class for Commission



Massachusetts Gaming Commission

Attachment A FY26 Listing of Accounts Spending and Revenue

2026		Budget Projections
Row Labels		Initial Projection
10500001--Gaming Control Fund		
MGC Regulatory Cost		
AA REGULAR EMPLOYEE COMPENSATION	\$	8,773,670.66
BB REGULAR EMPLOYEE RELATED EXPEN	\$	85,993.75
CC SPECIAL EMPLOYEES	\$	198,419.20
DD PENSION & INSURANCE RELATED EX	\$	3,157,783.90
EE ADMINISTRATIVE EXPENSES	\$	696,991.92
FF PROGRAM, FACILITY, OPERATIONAL SUPPIES	\$	20,000.00
GG ENERGY COSTS AND SPACE RENTAL	\$	1,142,798.06
HH CONSULTANT SVCS (TO DEPTS)	\$	939,450.00
JJ OPERATIONAL SERVICES	\$	12,671,596.82
KK Equipment Purchase	\$	62,000.00
LL EQUIPMENT LEASE-MAINTAIN/REPAR	\$	70,607.90
NN NON-MAJOR FACILITY MAINTENANCE REPAIR	\$	30,000.00
PP STATE AID/POL SUB/OSD	\$	90,000.00
TT PAYMENTS & REFUNDS	\$	-
UU IT Non-Payroll Expenses	\$	4,424,888.27
MGC Regulatory Cost Subtotal:	\$	32,364,200.48
EE--Indirect Costs	\$	2,782,091.25
Office of Attorney General		
ISA to AGO	\$	4,500,000.00
TT Reimbursement for AGO 0810-1024	\$	-
AGO State Police	\$	1,085,056.11
Office of Attorney General Subtotal:	\$	5,585,056.11
ISA to ABCC	\$	75,000.00
Gaming Control Fund Total Costs	\$	40,806,347.84
		Revenue Projections
Revenues		Initial Projection
Gaming Control Fund Beginning Balance 0500	\$	-
EBH Security fees 0500/Independent Monitor	\$	-
ENHANCED EBH Security fees	\$	75,000.00
Category/Region Collection Fees 0500	\$	-
Prior Year Independent Monitory Fees 500	\$	-
IEB background / investigative collections 0500	\$	75,000.00
Phase 1 Refunds 0500	\$	-
Phase 2 Category 1 Collections (restricted) 0500	\$	-
Region C Phase 1 Investigation Collections 0500	\$	-
Region C Phase 2 Category 1 Collections 0500	\$	-
Grant Collections (restricted) 0500	\$	-
Region A slot Machine Fee 0500	\$	1,629,600.00

Attachment A FY26 Listing of Accounts Spending and Revenue

Region B Slot Machine Fee 0500	\$	915,600.00
Slots Parlor Slot Machine Fee 0500	\$	551,400.00
Gaming Employee License Fees (GEL) 3000	\$	200,000.00
Key Gaming Executive (GKE) 3000	\$	20,000.00
Key Gaming Employee (GKS) 3000	\$	75,000.00
Non-Gaming Vendor (NGV) 3000	\$	40,000.00
Vendor Gaming Primary (VGP) 3000	\$	150,000.00
Vendor Gaming Secondary (VGS) 3000	\$	-
Gaming School License (GSB)/LIQ	\$	-
Gaming Service Employee License (SER) 3000	\$	75,000.00
Subcontractor ID Initial License (SUB) 3000	\$	15,000.00
Temporary License Initial License (TEM) 3000	\$	2,000.00
Assessment for PHTF	\$	5,000,000.00
Transfer PHTF Assessment to PHTF	\$	(5,000,000.00)
Veterans Initial License (VET) 3000	\$	-
Transfer of Licensing Fees to CMF 0500	\$	-
Assessment 0500	\$	36,970,747.84
Misc/MCC Grant	\$	-
Miscellaneous 0500	\$	5,000.00
Bank Interest 2700	\$	7,000.00
Grand Total	\$	40,806,347.84

2026		Budget Projections
Row Labels		Initial Projection
4000-1101 Research and Responsible Gaming/Public Health Trust Fund		
Health Trust Fund		
AA REGULAR EMPLOYEE COMPENSATION	\$	552,320.64
BB REGULAR EMPLOYEE RELATED EXPEN	\$	10,500.00
CC SPECIAL EMPLOYEES	\$	-
DD PENSION & INSURANCE RELATED EX	\$	204,512.00
EE ADMINISTRATIVE EXPENSES	\$	457,946.38
FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES	\$	1,000.00
HH CONSULTANT SVCS (TO DEPTS)	\$	3,758,570.00
JJ OPERATIONAL SERVICES	\$	15,000.00
MM PURCHASED CLIENT/PROGRAM SVCS	\$	-
PP STATE AID/POL SUB	\$	1,522,000.00
UU IT Non-Payroll Expenses	\$	100,000.00
ISA to DPH	\$	-
Research and Responsible Gaming/Public Health Trust Fund Subtotal:	\$	6,621,849.02
		Revenue Projections
Revenues		Initial Projection

Attachment A FY26 Listing of Accounts Spending and Revenue

Public Health Trust Fund ISA		\$ 6,621,849.02
		Budget Projections
Row Labels		Initial Projection
1050003		
AA REGULAR EMPLOYEE COMPENSATION	\$	603,157.16
BB REGULAR EMPLOYEE RELATED EXPEN	\$	6,000.00
CC SPECIAL EMPLOYEES	\$	487,360.00
DD PENSION & INSURANCE RELATED EX	\$	240,138.31
EE ADMINISTRATIVE EXPENSES	\$	27,060.00
FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES	\$	12,000.00
HH CONSULTANT SVCS (TO DEPTS)	\$	10,000.00
JJ OPERATIONAL SERVICES	\$	391,000.00
KK EQUIPMENT PURCHASES	\$	-
LL EQUIPMENT LEASE-MAINTAIN/REPAR	\$	915.00
MM PURCHASED CLIENT/PROGRAM SVCS	\$	85,000.00
NN INFRASTRUCTURE:	\$	-
TT LOANS AND SPECIAL PAYMENTS	\$	-
UU IT Non-Payroll Expenses	\$	4,000.00
EE --Indirect Costs	\$	150,137.40
ISA to DPH	\$	70,000.00
Grand Total	\$	2,086,767.87
		Revenue Projections
Revenues		Initial Projection
Racing Oversight and Development Balance Forward		
0131	\$	-
Plainridge Assessment 4800	\$	70,000.00
Plainridge Daily License Fee 3003	\$	110,000.00
Plainridge Occupational License 3003/3004	\$	50,000.00
Plainridge Racing Development Oversight Live 0131	\$	15,000.00
Plainridge Racing Development Oversight Simulcast 0131	\$	60,000.00
Raynham Assessment 4800	\$	40,000.00
Raynham Daily License Fee 3003	\$	63,000.00
Raynham Racing Development Oversight Simulcast 0131	\$	25,000.00
Suffolk Assessment 4800	\$	650,000.00
Suffolk Commission Racing Development Oversight		
Simulcast 0131	\$	60,000.00
Suffolk Daily License Fee 3003	\$	63,000.00
Suffolk Occupational License 3003/3004	\$	-
Suffolk Racing Development Oversight Live 0131	\$	-
Suffolk TVG Commission Live 0131	\$	-
Suffolk TVG Commission Simulcast 0131	\$	375,000.00
Suffolk Twin Spires Commission Live 0131	\$	-

Attachment A FY26 Listing of Accounts Spending and Revenue

Suffolk Twin Spires Commission Simulcast 0131	\$	175,000.00
Suffolk Xpress Bet Commission Live 0131	\$	-
Suffolk Xpress Bet Commission Simulcast 0131	\$	65,000.00
Suffolk NYRA Bet Commission Live 0131	\$	-
Suffolk NYRA Bet Commission Simulcast 0131	\$	90,000.00
Transfer to General Fund 10500140 0000	\$	-
Wonderland Assessment 4800	\$	-
Wonderland Daily License Fee 3003	\$	-
Wonderland Racing Development Oversight Simulcast 0131	\$	40,000.00
Plainridge fine 2700	\$	-
Suffolk Fine 2700	\$	-
Plainridge Unclaimed wagers 5009	\$	-
Suffolk Unclaimed wagers 5009	\$	-
Raynham Unclaimed wagers 5009	\$	-
Wonderland Unclaimed wagers 5009	\$	-
Return of Unclaimed wagers	\$	-
Misc/Bank Interest 0131	\$	500.00
Grand Total	\$	1,951,500.00

		Budget Projections
Row Labels		Initial Projection
10500004		
AA REGULAR EMPLOYEE COMPENSATION	\$	325,132.75
BB REGULAR EMPLOYEE RELATED EXPEN	\$	5,000.00
DD PENSION & INSURANCE RELATED EX	\$	119,352.13
EE ADMINISTRATIVE EXPENSES	\$	34,066.27
GG ENERGY COSTS AND SPACE RENTAL	\$	-
HH CONSULTANT SVCS (Grant)	\$	-
UU IT Non-Payroll Expenses	\$	50,000.00
Grand Total	\$	533,551.15

		Budget Projections
Row Labels		Initial Projection
10501384		
AA REGULAR EMPLOYEE COMPENSATION	\$	4,868,926.07
BB REGULAR EMPLOYEE RELATED EXPEN	\$	41,500.00
CC SPECIAL EMPLOYEES	\$	182,289.40
DD PENSION & INSURANCE RELATED EX	\$	1,784,666.87
EE ADMINISTRATIVE EXPENSES	\$	184,300.00
FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES	\$	-
GG ENERGY COSTS AND SPACE RENTAL	\$	450,936.69
HH CONSULTANT SVCS (TO DEPTS)	\$	2,415,386.00
JJ OPERATIONAL SERVICES	\$	1,372,694.00
KK EQUIPMENT PURCHASES	\$	-
LL EQUIPMENT LEASE-MAINTAIN/REPAR	\$	-

Attachment A FY26 Listing of Accounts Spending and Revenue

NN INFRASTRUCTURE:	\$	-
OO--ISA AGO	\$	500,000.00
TT LOANS AND SPECIAL PAYMENTS	\$	-
UU IT Non-Payroll Expenses	\$	1,095,265.46
EE --Indirect Costs	\$	1,001,721.91
Grand Total	\$	13,897,686.40

	Revenue Projections	
Revenues	Initial Projection	
BALANCE FORWARD PRIOR YEAR	\$	-
CATERGORY 1	\$	-
CATERGORY 2	\$	-
CATEROGRY 3 (TETHERED)	\$	-
CATERGORY 3 (UNTETHERED)	\$	-
SW GAMING CONTROL FUND BALANCE 0500	\$	-
EMPLOYEE LICENSING FEES 3000	\$	300,000.00
VENDOR SW FEES 3000	\$	100,000.00
FANTASY FEES 3000	\$	-
ASSESSMENT 0500	\$	12,867,686.40
FINES & PENALTIES 2700	\$	-
MISC 0500	\$	25,000.00
IEB BACKGROUND/INVESTIGATIVE FEES 3000	\$	600,000.00
BANK INTEREST SW	\$	5,000.00
Grand Total		\$13,897,686.40

Attachment B: Next Year Budget All Departments for Commission

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1000	Finance and Administration							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Employee Salaries	\$536,457.62	\$585,819.68	\$49,362.06	9.20%
					Salary		\$8,125.00	\$0.00	(\$8,125.00)	-100.00%
			Obj Class Totals:				\$544,582.62	\$585,819.68	\$41,237.06	7.57%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Out of State Travel	\$3,000.00	\$0.00	(\$3,000.00)	-100.00%
		B02	In-State Travel		Travel	In-State Travel	\$3,000.00	\$3,000.00	\$0.00	0.00%
			Obj Class Totals:				\$6,000.00	\$3,000.00	(\$3,000.00)	-50.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$3,722.06	\$0.00	(\$3,722.06)	-100.00%
					Fringe	Fringe Rate of 35.60%	\$232,608.03	\$208,551.81	(\$24,056.22)	-10.34%
					Taxes	Tax rate of 2.21%	\$13,143.21	\$12,946.61	(\$196.60)	-1.50%
			Obj Class Totals:				\$249,473.30	\$221,498.42	(\$27,974.88)	-11.21%
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies		Supplies	Adoni Spring Water/Milhench	\$4,000.00	\$4,000.00	\$0.00	0.00%
					Supplies	Cam Office Supplies Increased \$2,500	\$12,000.00	\$12,000.00	\$0.00	0.00%
					Supplies	W.B. Mason/Veteran's Business Supply	\$40,000.00	\$40,000.00	\$0.00	0.00%
		E02	Printing Expenses & Supplies		Printing	Millenium/RazzMTazz/MG Products	\$2,500.00	\$2,500.00	\$0.00	0.00%
		E05	Postage Chargeback		Postage	ITD PAD Chargeback for postal Services	\$2,743.92	\$2,743.92	\$0.00	0.00%
		E06	Postage		Postage	Postage for Ashburton Mail Room	\$2,400.00	\$2,400.00	\$0.00	0.00%
					Postage	Postage for Pitney Bowes, Fed Ex, UPS	\$3,000.00	\$3,000.00	\$0.00	0.00%
		E15	Bottled Water		Water	Quench	\$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			Telemetrics, OVM Management, Leases Split with SW	\$0.00	\$11,200.00	\$11,200.00	#Div/0!
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees		Laz Parking/VPNE	moved 24K to SW Parking at 33 Arch St.	\$54,000.00	\$30,000.00	(\$24,000.00)	-44.44%
		E30	Credit Card Purchases		Credit Card	Credit Card Incidental Purchases	\$2,000.00	\$2,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel	Travel Agency Fees	\$2,500.00	\$2,500.00	\$0.00	0.00%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1000	Finance and Administration							
		EE2	Conference, Training and Registration Fees	Conference Registrations	Registration Fees		\$1,125.00	\$1,125.00	\$0.00	0.00%
			Obj Class Totals:				\$129,968.92	\$117,168.92	(\$12,800.00)	-9.85%
		GG	ENERGY COSTS AND SPACE RENTAL							
		G01	Space Rental	Office Lease	Increase for new lease In FY25 we received 3 months of free rent plus 6 months at ~\$50/sq ft. If FY26 6 months at ~\$50/sq ft and 6 months at ~\$79/sq ft. --70% of annual lease to Gaming 30% to Sports Wagering		\$692,100.16	\$1,014,997.14	\$322,896.98	46.65%
		G03	Electricity	Electricity	increase for inflation 101 Federal St. 12 months		\$23,334.34	\$26,000.00	\$2,665.66	11.42%
		G05	Fuel For Vehicles	Gas	Wex Bank/Gulf		\$3,000.00	\$3,000.00	\$0.00	0.00%
			Obj Class Totals:				\$718,434.50	\$1,043,997.14	\$325,562.64	45.32%
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services	Insurance	split between sports wagering Comprehensive Insurance Policy		\$163,500.00	\$114,450.00	(\$49,050.00)	-30.00%
		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	\$184,450.00	(\$49,050.00)	-21.01%
		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	increase of 3K Canon Financial Services Recurring Payments for 13th floor and IEB Per Click costs of \$2.5K		\$12,000.00	\$15,000.00	\$3,000.00	25.00%
		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	increase of 2K 6 Machines average \$300 per month Xerox Leases Recurring Payments of \$11.1K for 3 machines Per Click costs of \$3.2K (avg of this year) Increase \$400		\$22,000.00	\$24,000.00	\$2,000.00	9.09%
			Obj Class Totals:				\$40,107.90	\$45,107.90	\$5,000.00	12.47%
		NN	INFRASTRUCTURE:							

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							
		N50	Non-Major Facility Infrastructure Maintenance and Repair		Repairs	Office/Building Repairs	\$5,000.00	\$5,000.00	\$0.00	0.00%
			Obj Class Totals:				\$5,000.00	\$5,000.00	\$0.00	0.00%
		UU	IT Non-Payroll Expenses							
		U03	Software & Information Technology Licenses (IT)		Software	Software - LinkSquares CLM	\$35,750.00	\$35,750.00	\$0.00	0.00%
		U05	Information Technology (IT) Temp Staff Augmentation Profs		IT Consultants	diversity moved to HR Diversity Consultants	\$25,000.00	\$0.00	(\$25,000.00)	-100.00%
					IT Consultants	Web penetration Testing	\$8,000.00	\$8,000.00	\$0.00	0.00%
		U10	Information Tech (IT) Equipment Maintenance & Repair		Cable	Cable/Comcast	\$5,500.00	\$5,500.00	\$0.00	0.00%
			Obj Class Totals:				\$74,250.00	\$49,250.00	(\$25,000.00)	-33.67%
			Division/Bureau Totals:				\$2,003,432.24	\$2,257,407.06	\$253,974.82	12.68%
		1100	Human Resources							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	additional HR Post Retiree Employee Salaries	\$416,703.07	\$319,491.93	(\$97,211.14)	-23.33%
					Merit Increases	Intern Program that Could Provide Up to 2 regular and 1 graduate intern	\$87,500.00	\$87,500.00	\$0.00	0.00%
					Raises	3% COLA/Incentives/Equity Agency Wide	\$281,184.27	\$255,520.83	(\$25,663.44)	-9.13%
			Obj Class Totals:				\$785,387.34	\$662,512.76	(\$122,874.58)	-15.65%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Other Out of State Travel-Inclusive Airfare, Hotel, Lodging Gaming Conference	\$500.00	\$500.00	\$0.00	0.00%
		B02	In-State Travel		Travel	In-state Travel AOC as well as site visits of licensees	\$5,985.00	\$5,985.00	\$0.00	0.00%
			Obj Class Totals:				\$6,485.00	\$6,485.00	\$0.00	0.00%
		CC	SPECIAL EMPLOYEES							
		C23	Management, Business Professionals & Admin Services		Contract Employee	3% cost escalation Administrative Help	\$62,640.00	\$64,519.20	\$1,879.20	3.00%
			Obj Class Totals:				\$62,640.00	\$64,519.20	\$1,879.20	3.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$162,348.98	\$113,739.13	(\$48,609.85)	-29.94%
					Taxes	Tax rate of 2.21%	\$10,209.23	\$5,580.07	(\$4,629.16)	-45.34%
		D15	Workers' Compensation Chargebacks		Worker's Comp Chargeback	Worker's Comp Chargeback	\$10,000.00	\$10,000.00	\$0.00	0.00%
			Obj Class Totals:				\$182,558.21	\$129,319.20	(\$53,239.01)	-29.16%
		EE	ADMINISTRATIVE EXPENSES							

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1100	Human Resources							
			E02	Printing Expenses & Supplies	Printing	Printing of Reports and Best Practices	\$5,000.00	\$5,000.00	\$0.00	0.00%
			E12	Subscriptions, Memberships & Licensing Fees	Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events GNEMSCD, UMASS, Circa	\$15,000.00	\$15,000.00	\$0.00	0.00%
					Subscriptions	decrease 5K and move to travel and conference Pcard Human Resource Information System	\$5,000.00	\$0.00	(\$5,000.00)	-100.00%
					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	increased 3K from HR Systems FIA Card	\$3,000.00	\$6,000.00	\$3,000.00	100.00%
			E41	Out Of State Travel Expen on Behalf of State Employ	Travel	Increased 2K from HRSystems Travel Agent	\$1,000.00	\$3,000.00	\$2,000.00	200.00%
			EE2	Conference, Training and Registration Fees	Conference, Training Registration Fees	GNEMSDC, Umass, Diversity Conferences	\$5,500.00	\$5,500.00	\$0.00	0.00%
					Training	Conference, Training and Registration Fees	\$500.00	\$500.00	\$0.00	0.00%
			EE9	Employee Recognition Chargeback	Employee Morale	Employee Recognition Program	\$5,000.00	\$5,000.00	\$0.00	0.00%
			Obj Class Totals:				\$81,000.00	\$81,000.00	\$0.00	0.00%
		HH	CONSULTANT SVCS (TO DEPTS)							
			H09	Attorneys/Legal Services	Legal Consultants	Employment 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	Moved \$20K to Strategice Consultant, FY25 RSM and Training but in FY26 used for additional DEI training	\$110,000.00	\$90,000.00	(\$20,000.00)	-18.18%
					Strategic Consultant	took 20,000 from consultant line 3 year study left out last year split between gaming and sports wagering Strategic Organizational Consult and Compensation	\$0.00	\$20,000.00	\$20,000.00	#Div/0!
			Obj Class Totals:				\$120,000.00	\$120,000.00	\$0.00	0.00%
		JJ	OPERATIONAL SERVICES							
			J46	Temporary Help Services	Temp Help	Temp help/interns/diversity	\$75,000.00	\$75,000.00	\$0.00	0.00%
			JJ2	Auxiliary Services	HR Investigations	HR Investigations	\$10,000.00	\$10,000.00	\$0.00	0.00%
					Testing	Workcare Health Resouces	\$3,000.00	\$3,000.00	\$0.00	0.00%
			Obj Class Totals:				\$88,000.00	\$88,000.00	\$0.00	0.00%
		PP	STATE AID/POL SUB							

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							
			P01	Grants To Public Entities	Grants	Workforce Development and Diversity Grants Reduced \$60,000 moved to H23	\$90,000.00	\$90,000.00	\$0.00	0.00%
			Obj Class Totals:				\$90,000.00	\$90,000.00	\$0.00	0.00%
		UU	IT Non-Payroll Expenses							
			U03	Software & Information Technology Licenses (IT)	Software	Cornerstone HR Employee Performance Review Software Increased to \$16,275	\$27,000.00	\$27,000.00	\$0.00	0.00%
			Obj Class Totals:				\$27,000.00	\$27,000.00	\$0.00	0.00%
		Division/Bureau Totals:					\$1,443,070.55	\$1,268,836.16	(\$174,234.39)	-12.07%
		1200	Legal							
		AA	REGULAR EMPLOYEE COMPENSATION							
			A01	Salaries: Inclusive	Employee Compensation	Employee Salaries	\$640,612.40	\$655,482.15	\$14,869.75	2.32%
			Obj Class Totals:				\$640,612.40	\$655,482.15	\$14,869.75	2.32%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
			B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of State Travel and Training	\$6,250.00	\$6,250.00	\$0.00	0.00%
			B02	In-State Travel	Travel	In State Travel	\$2,400.00	\$2,400.00	\$0.00	0.00%
			B05	Conference, Training, Registration and Membership Dues and L	Professional Licenses	Professional and Bar Licenses	\$6,000.00	\$6,000.00	\$0.00	0.00%
			Obj Class Totals:				\$14,650.00	\$14,650.00	\$0.00	0.00%
		DD	PENSION & INSURANCE RELATED EX							
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%	\$277,769.54	\$233,351.65	(\$44,417.89)	-15.99%
					Taxes	Tax rate of 2.21%	\$15,695.00	\$14,486.16	(\$1,208.84)	-7.70%
			Obj Class Totals:				\$293,464.54	\$247,837.81	(\$45,626.73)	-15.55%
		EE	ADMINISTRATIVE EXPENSES							
			E01	Office & Administrative Supplies	Supplies	Office Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%
			E12	Subscriptions, Memberships & Licensing Fees	Subscription	Legal Subscription - Law360	\$3,700.00	\$3,700.00	\$0.00	0.00%
					Subscriptions	Subscriptions and Memberships Westlaw ABA Increase \$4k for Thomson Reuters	\$19,000.00	\$19,000.00	\$0.00	0.00%
					Subscriptions	nstatrac Subscription	\$4,650.00	\$4,650.00	\$0.00	0.00%
			E13	Advertising Expenses	Reg Advertising	Advertising of Regs and Meetings Increase \$5k for Racing	\$15,000.00	\$15,000.00	\$0.00	0.00%
			E30	Credit Card Purchases	Credit Card	Credit Card Purchases	\$5,000.00	\$5,000.00	\$0.00	0.00%
			E41	Out Of State Travel Expen on Behalf of State Employ	Conference, Training, Registion Fees	Conference, Training, Registion Fees \$1,750 Increase for more conferences	\$8,000.00	\$8,000.00	\$0.00	0.00%
					Travel	Conference/Trainings Travel and Lodging for FTEs Increase \$2,500 for more travel	\$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									
		1200	Legal							
				Obj Class Totals:			\$65,350.00	\$65,350.00	\$0.00	0.00%
		HH		CONSULTANT SVCS (TO DEPTS)						
		H09		Attorneys/Legal Services	Consultant		(\$30,577.71)	\$0.00	\$30,577.71	-100.00%
					Litigation Defense	Check with Todd on Lit Minimum per policy decrease and moved 40K to hearing officers for one case pending dismissal Outside Counsel Litigation Defense	\$400,000.00	\$360,000.00	(\$40,000.00)	-10.00%
					Outside Counsel	General Practice, Regulations, Laws, etc.	\$75,000.00	\$75,000.00	\$0.00	0.00%
					Outside Counsel	Increase for Consultation for New Union Initiative Labor Employment Law	\$50,000.00	\$50,000.00	\$0.00	0.00%
		H19		Management Consultants	Hearing Officer	Increase of 40K for usage Hearing Officer Increased \$25,000 volume of cases	\$65,000.00	\$105,000.00	\$40,000.00	61.54%
				Obj Class Totals:			\$559,422.29	\$590,000.00	\$30,577.71	5.47%
		JJ		OPERATIONAL SERVICES						
		JJ1		Legal Support Services	Operational Services	Offsite Storage - \$50 per month charge if boxes are pulledIncreased GRM Usage Increased for more digitization of files	\$4,000.00	\$4,000.00	\$0.00	0.00%
				Obj Class Totals:			\$4,000.00	\$4,000.00	\$0.00	0.00%
				Division/Bureau Totals:			\$1,577,499.23	\$1,577,319.96	(\$179.27)	-0.01%
		1300	Executive Director							
		AA		REGULAR EMPLOYEE COMPENSATION						
		A01		Salaries: Inclusive	Employee Compensation	Employee Salaries	\$375,463.96	\$447,828.74	\$72,364.78	19.27%
				Obj Class Totals:			\$375,463.96	\$447,828.74	\$72,364.78	19.27%
		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 35.60%	\$162,801.17	\$159,427.03	(\$3,374.14)	-2.07%
					Taxes	Tax rate of 2.21%	\$9,198.86	\$9,897.02	\$698.16	7.59%
				Obj Class Totals:			\$172,000.03	\$169,324.05	(\$2,675.98)	-1.56%
		EE		ADMINISTRATIVE EXPENSES						
		E12		Subscriptions, Memberships & Licensing Fees	Memberships	NAGR increased \$300 for costs	\$800.00	\$800.00	\$0.00	0.00%
		E30		Credit Card Purchases	Credit Card	Credit Card Purchases	\$5,000.00	\$5,000.00	\$0.00	0.00%
		EE2		Conference, Training and Registration Fees	Travel and Conf	Conference, Training and Registration Fees	\$5,000.00	\$5,000.00	\$0.00	0.00%
				Obj Class Totals:			\$10,800.00	\$10,800.00	\$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								
		HH	CONSULTANT SVCS (TO DEPTS)							
		H19	Management Consultants		Strategic Consultant	General Consultant needs for Commissioners or Executive Director	\$10,000.00	\$10,000.00	\$0.00	0.00%
		Obj Class Totals:					\$10,000.00	\$10,000.00	\$0.00	0.00%
		JJ	OPERATIONAL SERVICES							
		J50	Instructors/Lecturers/Trainers		Training	Upper Management Training	\$5,000.00	\$5,000.00	\$0.00	0.00%
		Obj Class Totals:					\$5,000.00	\$5,000.00	\$0.00	0.00%
		Division/Bureau Totals:					\$581,787.24	\$651,476.04	\$69,688.80	11.98%
	1400	Information Technology								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Employee Salaries	\$1,291,486.17	\$1,333,469.54	\$41,983.37	3.25%
		Obj Class Totals:					\$1,291,486.17	\$1,333,469.54	\$41,983.37	3.25%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Out of State Travel G2E/Gartner increase for more FTE by \$3,125	\$5,000.00	\$5,000.00	\$0.00	0.00%
		B02	In-State Travel		Travel	In-state travel increase for more FTEs by \$1,250	\$5,000.00	\$5,000.00	\$0.00	0.00%
		Obj Class Totals:					\$10,000.00	\$10,000.00	\$0.00	0.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$559,988.40	\$474,715.16	(\$85,273.24)	-15.23%
					Taxes	Tax rate of 2.21%	\$31,641.41	\$29,469.68	(\$2,171.73)	-6.86%
		Obj Class Totals:					\$591,629.81	\$504,184.84	(\$87,444.97)	-14.78%
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies		Supplies	Office and Administrative Supplies increase by \$1,500	\$1,800.00	\$1,800.00	\$0.00	0.00%
		E02	Printing Expenses & Supplies		Printers	Printers @\$250/printer Decrease by 300	\$0.00	\$0.00	\$0.00	#Num!
		E12	Subscriptions, Memberships & Licensing Fees		Subscriptions	Increase 5K for Vixio Gaming Compliance increase for more FTEs and subscription	\$28,890.00	\$33,890.00	\$5,000.00	17.31%
		E30	Credit Card Purchases		Credit Card	Credit Card Purchases; \$400 Domain GOV Renewal	\$1,000.00	\$1,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Out of State Travel	Travel Agent - Travel Leaders Additional FTEs budgeting for Travel	\$20,000.00	\$20,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees		Conference	Conference, Training and Registrations Fees Increase for more FTEs by \$2,473	\$4,973.00	\$4,973.00	\$0.00	0.00%
		Obj Class Totals:					\$56,663.00	\$61,663.00	\$5,000.00	8.82%
		GG	ENERGY COSTS AND SPACE RENTAL							

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1400	Information Technology							
			G01	Space Rental	Data Center	Data Center Costs (Rack Space, maintenance for 2 Data Centers)	\$85,158.72	\$85,158.72	\$0.00	0.00%
			Obj Class Totals:				\$85,158.72	\$85,158.72	\$0.00	0.00%
		JJ	OPERATIONAL SERVICES							
			J46	Temporary Help Services	TEMPORARY HELP SERVICES	SevenStep or other Temp Help	\$30,000.00	\$30,000.00	\$0.00	0.00%
			J50	Instructors/Lecturers/Trainers	Training	Technical Training not available on LinkedIn	\$5,000.00	\$5,000.00	\$0.00	0.00%
			Obj Class Totals:				\$35,000.00	\$35,000.00	\$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	MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE	Enterprise Rental rental for conferences travel	\$500.00	\$500.00	\$0.00	0.00%
			Obj Class Totals:				\$500.00	\$500.00	\$0.00	0.00%
		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	TELECOMMUNICAT IONS SERVICES DATA	Surveillance, CMS Primary/Backup Circuits, Lab Line, Windstream Services (VPN, LAN, WAN redundancy) etc	\$227,750.00	\$227,750.00	\$0.00	0.00%
			U02	Telecommunications Services - Voice	TELECOMMUNICAT IONS SERVICES - VOICE	OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	\$133,010.00	\$133,010.00	\$0.00	0.00%
			U03	Software & Information Technology Licenses (IT)	SOFTWARE & INFORMATION TECHNOLOGY LICENSES (IT)	Azure Sentinel, M365 G5 Compliance, M365 G5 Security Adobe, Sharepoint, O365, Azure, JIRA, MDM etc	\$331,387.30	\$331,387.30	\$0.00	0.00%
			U04	Information Technology Chargeback	INFORMATION TECHNOLOGY CHARGEBACK	decrease -\$40,794.56 EOTSS LMS HRCMS MMARS	\$65,000.00	\$24,205.44	(\$40,794.56)	-62.76%
			U05	Information Technology (IT) Temp Staff Augmentation Profs	CMS - \$2,484,206.46	CMS - IGT Intelligen (PPC, MGM, EBH) IGT move adjusted costs down 39,127.83	\$2,287,240.44	\$2,287,240.44	\$0.00	0.00%
					CONSULTING - \$50,000	IT Consulting Support (TBD)	\$50,000.00	\$50,000.00	\$0.00	0.00%
					IGT NOC Migration	Increase for data center move and for parts IGT NOC Migration Removed	\$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							
			U05	Information Technology (IT) Temp Staff Augmentation Profs	IT Staff Augment	Contract Systems Admin eDiscovery Specialist	\$80,000.00	\$80,000.00	\$0.00	0.00%
					IT Staff Augment	Talent Burst It Staff Augment	\$39,750.00	\$39,750.00	\$0.00	0.00%
					Staff Augmentations Professionals	McInnis Consulting Jira Expert Removed	\$0.00	\$0.00	\$0.00	#Num!
			U06	Information Technology (IT) Cabling	IT Cabling	Runs/Cabling	\$3,000.00	\$3,000.00	\$0.00	0.00%
			U07	Information Technology (IT) Equipment	IT Equipment	decrease of \$75K IT Equipment, emergency replacements (switches, routers, firewalls) etc	\$195,000.00	\$120,000.00	(\$75,000.00)	-38.46%
			U09	Information Technology (IT) Equip Rental Or Lease	INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE	increased \$7,009 for ACS Leases Refresh lease	\$112,891.00	\$120,000.00	\$7,109.00	6.30%
			U10	Information Tech (IT) Equipment Maintenance & Repair	IT Maintenance and Repair	Annual M&S Equipment/Services	\$77,633.09	\$77,633.09	\$0.00	0.00%
			U11	Information Technology (IT) Contract Services	IT Contract Services	LMS, Gartner, Tallan Servicese incrase of \$120K for Tier Point. Includes Xfact for Licensing Maintenance	\$395,217.00	\$515,217.00	\$120,000.00	30.36%
			Obj Class Totals:				\$3,997,878.83	\$4,009,193.27	\$11,314.44	0.28%
			Division/Bureau Totals:				\$6,083,316.53	\$6,054,169.37	(\$29,147.16)	-0.48%
		1500	Commissioners							
			AA	REGULAR EMPLOYEE COMPENSATION						
			A01	Salaries: Inclusive	Employee Compensation	Employee Compensation	\$698,593.14	\$747,149.91	\$48,556.77	6.95%
					Salary		\$11,500.00	\$0.00	(\$11,500.00)	-100.00%
			Obj Class Totals:				\$710,093.14	\$747,149.91	\$37,056.77	5.22%
			BB	REGULAR EMPLOYEE RELATED EXPEN						
			B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel Reimbursements	Decreased 7K moved to 1050-1384 Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits) --Out of Pocket Out of State Expenses	\$18,000.00	\$11,000.00	(\$7,000.00)	-38.89%
			Obj Class Totals:				\$18,000.00	\$11,000.00	(\$7,000.00)	-38.89%
			DD	PENSION & INSURANCE RELATED EX						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%	\$5,268.15	\$0.00	(\$5,268.15)	-100.00%
					Fringe	Fringe Rate of 35.60%	\$302,909.99	\$265,985.37	(\$36,924.62)	-12.19%
					Taxes	Tax rate of 2.21%	\$17,115.53	\$16,512.01	(\$603.52)	-3.53%
			Obj Class Totals:				\$325,293.67	\$282,497.38	(\$42,796.29)	-13.16%
			EE	ADMINISTRATIVE EXPENSES						
			E02	Printing Expenses & Supplies	Office Supplies	Lane Printing, etc.	\$200.00	\$200.00	\$0.00	0.00%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
	1500	Commissioners								
		E12	Subscriptions, Memberships & Licensing Fees		Subscriptions	Trade Journals	\$5,950.00	\$5,950.00	\$0.00	0.00%
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees		Meeting Space	Temporary Space @ 6mtgs - \$2K meeting space 6 mtgs and \$5k to stream for 4 of the meetings	\$32,000.00	\$32,000.00	\$0.00	0.00%
					Team Building	Team Building, Agency Conferences	\$8,000.00	\$8,000.00	\$0.00	0.00%
		E30	Credit Card Purchases		Credit Card	decrease \$1.5 Allowable Credit Card Expenses	\$7,500.00	\$6,000.00	(\$1,500.00)	-20.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel Agency Fees	decrease 2K moved to 1050-1384 Travel	\$10,000.00	\$8,000.00	(\$2,000.00)	-20.00%
		EE2	Conference, Training and Registration Fees		Registration Fees	decrease 2K moved to 1050-1384Conference/Trainings	\$7,000.00	\$5,000.00	(\$2,000.00)	-28.57%
		Obj Class Totals:					\$70,650.00	\$65,150.00	(\$5,500.00)	-7.78%
	GG	ENERGY COSTS AND SPACE RENTAL								
	G01	Space Rental			75-101 Parking Garage	Parking 75-101--5 spaces. Two of the spaces are included in the lease. This item pays for 3 of the spaces.	\$13,642.20	\$13,642.20	\$0.00	0.00%
		Obj Class Totals:					\$13,642.20	\$13,642.20	\$0.00	0.00%
	HH	CONSULTANT SVCS (TO DEPTS)								
	H09	Attorneys/Legal Services			Consultant	N/A	\$0.00	\$0.00	\$0.00	#Num!
	H23	Program Coordinators			Consultant	General Consulting	\$10,000.00	\$10,000.00	\$0.00	0.00%
		Obj Class Totals:					\$10,000.00	\$10,000.00	\$0.00	0.00%
	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:						\$1,152,679.01	\$1,134,439.49	(\$18,239.52)	-1.58%
	1800	Communications								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	Regular Salaries	\$180,187.25	\$203,404.06	\$23,216.81	12.88%
		Obj Class Totals:					\$180,187.25	\$203,404.06	\$23,216.81	12.88%
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B02	In-State Travel			Travel Reimbursement	In-State Travel Reimbursement	\$4,488.75	\$4,488.00	(\$0.75)	-0.02%
		Obj Class Totals:					\$4,488.75	\$4,488.00	(\$0.75)	-0.02%
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe Rate of 35.60%	\$78,129.19	\$72,411.85	(\$5,717.34)	-7.32%
					Taxes	Tax rate of 2.21%	\$4,414.59	\$3,325.48	(\$1,089.11)	-24.67%
		Obj Class Totals:					\$82,543.78	\$75,737.33	(\$6,806.45)	-8.25%

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									
	1800	Communications								
		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	moved 2,500 to travel and 1000 conferences Subscriptions, Licensing, Memberships	\$35,650.00	\$32,150.00	(\$3,500.00)	-9.82%
		E42	In-State Travel & Related Expen on Behalf of State Employees		Travel Agent	moved 2.5K from subscription cost, travel for upcoming year	\$0.00	\$2,500.00	\$2,500.00	#Div/0!
		EE2	Conference, Training and Registration Fees		Conference Registration	moved 1K from subscription cost conference registrations	\$0.00	\$1,000.00	\$1,000.00	#Div/0!
		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%
		Division/Bureau Totals:					\$361,969.78	\$378,379.39	\$16,409.61	4.53%
		1900	Community Affairs							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Regular Employees	\$56,699.47	\$38,933.64	(\$17,765.83)	-31.33%
		Obj Class Totals:					\$56,699.47	\$38,933.64	(\$17,765.83)	-31.33%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B02	In-State Travel		In State Travel Reimbursement	In-State Travel Reimbursement and Out of State --Visits to Other Licensee Sites	\$2,992.50	\$2,992.50	\$0.00	0.00%
		Obj Class Totals:					\$2,992.50	\$2,992.50	\$0.00	0.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$24,584.90	\$13,860.38	(\$10,724.52)	-43.62%
					Taxes	Tax rate of 2.21%	\$1,389.14	\$860.43	(\$528.71)	-38.06%
		Obj Class Totals:					\$25,974.04	\$14,720.81	(\$11,253.23)	-43.32%
		Division/Bureau Totals:					\$85,666.01	\$56,646.95	(\$29,019.06)	-33.87%
		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
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		5000	Investigations and Enforcement Bureau							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Employee Salaries	\$4,078,309.25	\$4,099,093.51	\$20,784.26	0.51%
		A08	Overtime Pay		Overtime	Overtime for Gaming Agents.	\$0.00	\$105,000.00	\$105,000.00	#Div/0!
		Obj Class Totals:					\$4,078,309.25	\$4,204,093.51	\$125,784.26	3.08%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Out of state travel reimbursements for gaming enforcement agents and non-state police staff	\$15,000.00	\$15,000.00	\$0.00	0.00%
		B02	In-State Travel		Travel	In-state-travel reimbursements for gaming enforcement agents and non-state police staff	\$7,980.00	\$7,980.00	\$0.00	0.00%
		Obj Class Totals:					\$22,980.00	\$22,980.00	\$0.00	0.00%
		CC	SPECIAL EMPLOYEES							
		C23	Management, Business Professionals & Admin Services		Contract Employee	COLA 3% Contracted Civilian Investigators	\$130,000.00	\$133,900.00	\$3,900.00	3.00%
		Obj Class Totals:					\$130,000.00	\$133,900.00	\$3,900.00	3.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$1,768,354.90	\$1,459,277.29	(\$309,077.61)	-17.48%
					Taxes	Tax rate of 2.21%	\$99,918.57	\$90,589.97	(\$9,328.60)	-9.34%
					Taxes	Taxes on CC Employees 2.45%	\$2,697.35	\$2,506.11	(\$191.24)	-7.09%
		Obj Class Totals:					\$1,870,970.82	\$1,552,373.37	(\$318,597.45)	-17.03%
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies		Supplies	Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees		Subscriptions	West Clear Law,Hire Authority, Nat.Student Loan Increase of \$500/month for GOLD Subscription Service	\$101,000.00	\$101,000.00	\$0.00	0.00%
		E20	Motor Vehicle Chargeback		Motor Vehcile Lease	OVM Chargeback	\$6,110.00	\$6,110.00	\$0.00	0.00%
		E30	Credit Card Purchases		Credit Card	Credit Card Purchases	\$15,000.00	\$15,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel Agent	Travel Agent for Trainings and Investigations Decrease of \$20K for costs shared with Sports Wagering	\$80,000.00	\$80,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees		Registrations	Training/Conference Registration Fees. Decreased \$5k for costs shared with Sports Wagering	\$25,000.00	\$25,000.00	\$0.00	0.00%
		Obj Class Totals:					\$232,110.00	\$232,110.00	\$0.00	0.00%
		FF	FACILITY OPERATIONAL EXPENSES							

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		5000	Investigations and Enforcement Bureau							
		F09	Clothing & Footwear		Programatic Supplies	Clothing and Footwear	\$20,000.00	\$20,000.00	\$0.00	0.00%
			Obj Class Totals:				\$20,000.00	\$20,000.00	\$0.00	0.00%
		JJ	OPERATIONAL SERVICES							
		J25	Laboratory & Pharmaceutical Services		Everett Police	EPEverett Police GEU 7FTE's Increase of 5% year over year, 4% for salaries	\$1,748,361.00	\$1,839,482.00	\$91,121.00	5.21%
					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%
					GEU--Boston		\$142,000.00	\$0.00	(\$142,000.00)	-100.00%
					Plainville Police Salaries	Plainville Local Police Increase 3% for salaries as well as \$17.29k for operational equipment portable radios and body cameras	\$441,055.27	\$669,449.45	\$228,394.18	51.78%
					Springfield Police Salaries	SPDSpringfield Police GEU 7 FTEs Increase of 3% on updated FY24 Budget	\$1,207,684.31	\$1,256,196.67	\$48,512.36	4.02%
					State Police	MSP MGC Salaries for MGC Investigations and Background Unit 3% increase plus taxes	\$1,012,733.60	\$1,421,492.36	\$408,758.76	40.36%
					State Police	3% COLA plus Taxes Racing Troopers Shifted Costs to Gaming	\$443,340.30	\$427,045.84	(\$16,294.46)	-3.68%
					State Police	MSPMGC Staff Costs at MGM 16 FTEs 4% Increase plus taxes	\$2,062,795.61	\$2,041,912.20	(\$20,883.41)	-1.01%
					State Police	MSPMGC State Police Troopers Plainville Straight Time and Payroll Taxes 3% increase plus taxes	\$1,531,220.58	\$1,522,084.68	(\$9,135.90)	-0.60%
					State Police	MSPMGC State Troopers Everett 3% increase plus taxes	\$1,923,570.47	\$1,979,258.97	\$55,688.50	2.90%
					State Police OT & Travel	moved 925k in investigation OT to Sports Wagering OT and Travel for Troopers assigned to MGC GEU Increase 4% plus taxes	\$2,183,475.54	\$1,298,682.26	(\$884,793.28)	-40.52%
		J28	Law Enforcement		Lease Vehicles	Plainville Law Enforcement Vehicles	\$8,877.39	\$8,877.39	\$0.00	0.00%
			Obj Class Totals:				\$12,755,114.07	\$12,514,481.82	(\$240,632.25)	-1.89%
		KK	EQUIPMENT PURCHASE							
		K07	Office Furnishings		Office Equipment	Patrol Rifles/Active Shooter Gear-- Replacement/Upgrade of Fingerprint Machines to be Windows Compliant	\$47,000.00	\$47,000.00	\$0.00	0.00%
			Obj Class Totals:				\$47,000.00	\$47,000.00	\$0.00	0.00%
		NN	INFRASTRUCTURE:							
		N50	Non-Major Facility Infrastructure Maintenance and Repair		Non-Major Facility Maintenance & Repair	Office Reconfiguration	\$15,000.00	\$15,000.00	\$0.00	0.00%
			Obj Class Totals:				\$15,000.00	\$15,000.00	\$0.00	0.00%
		UU	IT Non-Payroll Expenses							

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							
			U03	Software & Information Technology Licenses (IT)	Software	ITRACK- Omnigolncrease \$1k for costs	\$14,000.00	\$14,000.00	\$0.00	0.00%
			Obj Class Totals:				\$14,000.00	\$14,000.00	\$0.00	0.00%
			Division/Bureau Totals:				\$19,185,484.14	\$18,755,938.70	(\$429,545.44)	-2.24%
		7000	Licensing Division							
			AA	REGULAR EMPLOYEE COMPENSATION						
			A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries	\$577,193.03	\$567,399.91	(\$9,793.12)	-1.70%
			Obj Class Totals:				\$577,193.03	\$567,399.91	(\$9,793.12)	-1.70%
			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	\$0.00	\$0.00	\$0.00	#Num!
			Obj Class Totals:				\$1,875.00	\$1,875.00	\$0.00	0.00%
			DD	PENSION & INSURANCE RELATED EX						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%	\$250,270.89	\$201,994.37	(\$48,276.52)	-19.29%
					Taxes	Tax rate of 2.21%	\$14,141.23	\$12,539.54	(\$1,601.69)	-11.33%
			Obj Class Totals:				\$264,412.12	\$214,533.91	(\$49,878.21)	-18.86%
			EE	ADMINISTRATIVE EXPENSES						
			E02	Printing Expenses & Supplies	Supplies	Supplies	\$7,500.00	\$7,500.00	\$0.00	0.00%
			E06	Postage	Postage	increase Federal Express Charges	\$1,500.00	\$3,500.00	\$2,000.00	133.33%
			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	\$22,000.00	\$2,000.00	10.00%
			LL	EQUIPMENT LEASE-MAINTAIN/REPAR						
			L26	Printing/Photocopy & Micrographics Equip Rent/Lease	Equipment Leases	Increased for Idemia Scanner Maintenance	\$25,000.00	\$25,000.00	\$0.00	0.00%
			Obj Class Totals:				\$25,000.00	\$25,000.00	\$0.00	0.00%
			UU	IT Non-Payroll Expenses						
			U03	Software & Information Technology Licenses (IT)	Software	Plus SWC Costs Licensing System Software	\$350,000.00	\$158,445.00	(\$191,555.00)	-54.73%
			U11	Information Technology (IT) Contract Services	IT Consultant	Plus SWC Costs and implementations costs spread to FY27 Licensing System Implementation	\$262,500.00	\$167,000.00	(\$95,500.00)	-36.38%
			Obj Class Totals:				\$612,500.00	\$325,445.00	(\$287,055.00)	-46.87%
			Division/Bureau Totals:				\$1,500,980.15	\$1,156,253.82	(\$344,726.33)	-22.97%

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									
		All	All Divisions							
			AA	REGULAR EMPLOYEE COMPENSATION						
			A01	Salaries: Inclusive	Employee Compensation	N/A	\$0.00	\$0.00	\$0.00	#Num!
					Regular Employee Compensation	Turnover Savings 7.5% of payroll	(\$482,699.66)	(\$672,423.24)	(\$189,723.58)	39.30%
			Obj Class Totals:				(\$482,699.66)	(\$672,423.24)	(\$189,723.58)	39.30%
			DD	PENSION & INSURANCE RELATED EX						
			D09	Fringe Benefit Cost Recoupment	Fringe and Payroll Taxes	Fringe and Payroll Taxes on Turnover Savings (45.81%)	(\$221,124.72)	(\$254,243.22)	(\$33,118.50)	14.98%
					Fringe and Taxes	N/A	\$0.00	\$0.00	\$0.00	#Num!
			Obj Class Totals:				(\$221,124.72)	(\$254,243.22)	(\$33,118.50)	14.98%
			Division/Bureau Totals:				(\$703,824.38)	(\$926,666.46)	(\$222,842.08)	31.66%
	MGC Regulatory Costs		Totals:				\$33,272,060.50	\$32,364,200.48	(\$907,860.02)	-2.73%

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		\$812.50	\$0.00	(\$812.50)	-100.00%
					Indirect		\$1,150.00	\$0.00	(\$1,150.00)	-100.00%
					Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$0.00	\$0.00	\$0.00	#Num!
					Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$2,668,901.53	\$2,782,091.25	\$113,189.72	4.24%
			Obj Class Totals:				\$2,670,864.03	\$2,782,091.25	\$111,227.22	4.16%
			Division/Bureau Totals:				\$2,670,864.03	\$2,782,091.25	\$111,227.22	4.16%
	Indirect			Totals:			\$2,670,864.03	\$2,782,091.25	\$111,227.22	4.16%

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

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
Appropriation Totals							\$40,016,018.77	\$40,806,347.84	\$790,329.07	1.98%
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	1000	Finance and Administration								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Admin Employees Salaries	\$90,663.52	\$91,396.73	\$733.21	0.81%
		Obj Class Totals:					\$90,663.52	\$91,396.73	\$733.21	0.81%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$39,311.70	\$32,537.24	(\$6,774.46)	-17.23%
					Taxes	Tax rate of 2.21%	\$2,221.26	\$2,019.87	(\$201.39)	-9.07%
		Obj Class Totals:					\$41,532.96	\$34,557.11	(\$6,975.85)	-16.80%
	Division/Bureau Totals:						\$132,196.48	\$125,953.84	(\$6,242.64)	-4.72%
	1100	Human Resources								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	HR Employees Salaries	\$13,561.75	\$6,458.38	(\$7,103.37)	-52.38%
					Raises	3% COLA/Incentives/Equity Agency Wide	\$18,910.14	\$17,957.46	(\$952.68)	-5.04%
		Obj Class Totals:					\$32,471.89	\$24,415.84	(\$8,056.05)	-24.81%
		CC	SPECIAL EMPLOYEES							
		C23	Management, Business Professionals & Admin Services		Contract Employee	Administrative Help	\$5,200.00	\$5,320.00	\$120.00	2.31%
		Obj Class Totals:					\$5,200.00	\$5,320.00	\$120.00	2.31%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$5,880.37	\$3,367.18	(\$2,513.19)	-42.74%
					Taxes	Tax rate of 2.21%	\$332.26	\$142.73	(\$189.53)	-57.04%
		Obj Class Totals:					\$6,212.63	\$3,509.91	(\$2,702.72)	-43.50%
	Division/Bureau Totals:						\$43,884.52	\$33,245.75	(\$10,638.77)	-24.24%
	1200	Legal								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Legal Employees Salaries	\$28,684.14	\$29,349.96	\$665.82	2.32%
		Obj Class Totals:					\$28,684.14	\$29,349.96	\$665.82	2.32%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$12,437.44	\$10,448.59	(\$1,988.85)	-15.99%
					Taxes	Tax rate of 2.21%	\$702.76	\$648.63	(\$54.13)	-7.70%
		Obj Class Totals:					\$13,140.20	\$11,097.22	(\$2,042.98)	-15.55%
	Division/Bureau Totals:						\$41,824.34	\$40,447.18	(\$1,377.16)	-3.29%
	1300	Executive Director								

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	1300	Executive Director								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Exec. Dir. Employees Salaries	\$16,174.31	\$20,052.04	\$3,877.73	23.97%
		Obj Class Totals:					\$16,174.31	\$20,052.04	\$3,877.73	23.97%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$7,013.19	\$7,138.53	\$125.34	1.79%
					Taxes	Tax rate of 2.21%	\$396.27	\$443.15	\$46.88	11.83%
		Obj Class Totals:					\$7,409.46	\$7,581.68	\$172.22	2.32%
		Division/Bureau Totals:					\$23,583.77	\$27,633.72	\$4,049.95	17.17%
	1400	Information Technology								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	IT Employees Salaries	\$50,863.65	\$51,027.64	\$163.99	0.32%
		Obj Class Totals:					\$50,863.65	\$51,027.64	\$163.99	0.32%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$22,054.48	\$18,165.84	(\$3,888.64)	-17.63%
					Taxes	Tax rate of 2.21%	\$1,246.15	\$1,127.71	(\$118.44)	-9.50%
		Obj Class Totals:					\$23,300.63	\$19,293.55	(\$4,007.08)	-17.20%
		Division/Bureau Totals:					\$74,164.28	\$70,321.19	(\$3,843.09)	-5.18%
	1500	Commissioners								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Commissioners Employees Salaries	\$31,280.31	\$33,454.49	\$2,174.18	6.95%
		Obj Class Totals:					\$31,280.31	\$33,454.49	\$2,174.18	6.95%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$13,563.14	\$11,909.80	(\$1,653.34)	-12.19%
					Taxes	Tax rate of 2.21%	\$766.37	\$739.34	(\$27.03)	-3.53%
		Obj Class Totals:					\$14,329.51	\$12,649.14	(\$1,680.37)	-11.73%
		Division/Bureau Totals:					\$45,609.82	\$46,103.63	\$493.81	1.08%
	1800	Communications								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Communications Employees Salaries	\$7,183.75	\$7,278.92	\$95.17	1.32%
		Obj Class Totals:					\$7,183.75	\$7,278.92	\$95.17	1.32%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$3,114.87	\$2,582.30	(\$532.57)	-17.10%
					Taxes	Tax rate of 2.21%	\$176.00	\$108.49	(\$67.51)	-38.36%

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								
		Obj Class Totals:					\$3,290.87	\$2,690.79	(\$600.08)	-18.23%
		Division/Bureau Totals:					\$10,474.62	\$9,969.71	(\$504.91)	-4.82%
	3000	Racing Division								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Regular Employee Salaries	\$361,690.94	\$372,541.67	\$10,850.73	3.00%
		Obj Class Totals:					\$361,690.94	\$372,541.67	\$10,850.73	3.00%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Out of State Travel Reimbursement Reduced \$6k	\$4,000.00	\$4,000.00	\$0.00	0.00%
		B02	In-State Travel		Travel	In State Travel Reimbursement Reduced 1K	\$2,000.00	\$2,000.00	\$0.00	0.00%
		Obj Class Totals:					\$6,000.00	\$6,000.00	\$0.00	0.00%
		CC	SPECIAL EMPLOYEES							
		C04	Contracted Seasonal Employees		Seasonals	Seasonal Employees	\$482,040.00	\$482,040.00	\$0.00	0.00%
		Obj Class Totals:					\$482,040.00	\$482,040.00	\$0.00	0.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$156,829.20	\$132,624.83	(\$24,204.37)	-15.43%
					Taxes	Tax rate of 2.21%	\$8,861.42	\$8,233.17	(\$628.25)	-7.09%
		Obj Class Totals:					\$165,690.62	\$140,858.00	(\$24,832.62)	-14.99%
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies		Supplies	W.B. Mason moved to Finance	\$0.00	\$0.00	\$0.00	#Num!
		E02	Printing Expenses & Supplies		Printing	Millineum Printing moved to Finance	\$0.00	\$0.00	\$0.00	#Num!
		E12	Subscriptions, Memberships & Licensing Fees		Memberships	AA Dority/Organization of Racing Investigators not renewing would fall under IEB	\$0.00	\$0.00	\$0.00	#Num!
					Memberships	Assoc. of Racing Regulators	\$18,700.00	\$18,700.00	\$0.00	0.00%
		E13	Advertising Expenses		Public Hearing Notices	Boston Globe moved to Legal	\$0.00	\$0.00	\$0.00	#Num!
					Public Hearing Notices	Boston Herald moved to Legal	\$0.00	\$0.00	\$0.00	#Num!
		E15	Bottled Water		Water	Belmont Springs/DS Waters of America	\$360.00	\$360.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel Agent	Travel	\$5,000.00	\$5,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees		Conferences	Assoc. of Racing Comm./Louisiana Racing/Thoroughbred Racing	\$3,000.00	\$3,000.00	\$0.00	0.00%
		Obj Class Totals:					\$27,060.00	\$27,060.00	\$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%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	3000	Racing Division								
		F09	Clothing & Footwear		Equipment	Misc Facility Equipment Removed from Budget	\$0.00	\$0.00	\$0.00	#Num!
					Uniforms	Racing Uniforms for Seasonal Employees Reduced \$15K	\$10,000.00	\$10,000.00	\$0.00	0.00%
		Obj Class Totals:					\$12,000.00	\$12,000.00	\$0.00	0.00%
		HH	CONSULTANT SVCS (TO DEPTS)							
		H19	Management Consultants		Hearing Officer	Hearing Officer for Racing Appeals	\$10,000.00	\$10,000.00	\$0.00	0.00%
		Obj Class Totals:					\$10,000.00	\$10,000.00	\$0.00	0.00%
		JJ	OPERATIONAL SERVICES							
		J10	Auxiliary Financial Services		Credit Cards	Bank of America credit card terminal fees	\$1,000.00	\$1,000.00	\$0.00	0.00%
		J25	Laboratory & Pharmaceutical Services		Testing	Workcare Reduced \$500	\$1,500.00	\$1,500.00	\$0.00	0.00%
		J28	Law Enforcement		State Police	MSP Racing Straight Time Moved to IEB	\$0.00	\$0.00	\$0.00	#Num!
					State Police	N/A	\$0.00	\$0.00	\$0.00	#Num!
		JJ1	Legal Support Services		Stenographer	Hardeman RealTime Moved to Legal	\$0.00	\$0.00	\$0.00	#Num!
		JJ2	Auxiliary Services		Autopsies	Uconn Pathology	\$6,000.00	\$6,000.00	\$0.00	0.00%
					Testing Lab	Industrial Laboratories or alternate lab	\$382,500.00	\$382,500.00	\$0.00	0.00%
		Obj Class Totals:					\$391,000.00	\$391,000.00	\$0.00	0.00%
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR							
		L46	Print, Photocopying & Micrograph Equipment Maint/Repair		Maintenance Contract	K & A Industries--Badge Printer	\$915.00	\$915.00	\$0.00	0.00%
		Obj Class Totals:					\$915.00	\$915.00	\$0.00	0.00%
		MM	PURCHASED CLIENT/PROGRAM SVCS							
		M03	Purchased Human & Social Services For Clients/Non Medical		Hardship Payments	Economic Hardship Payments--Statutorily Required	\$20,000.00	\$20,000.00	\$0.00	0.00%
					Legislative Mandate	Jockey's Guild--Statutory Requirement	\$65,000.00	\$65,000.00	\$0.00	0.00%
		M04	Services Purch Support of Human/Social Services for Clients		ISA	ISA with DPH Compulsive Gambling--Statutory Requirement	\$70,000.00	\$70,000.00	\$0.00	0.00%
		Obj Class Totals:					\$155,000.00	\$155,000.00	\$0.00	0.00%
		UU	IT Non-Payroll Expenses							
		U02	Telecommunications Services - Voice		Phones	Verizon/AT&T Reduced \$3,000 removed phone lines	\$2,000.00	\$2,000.00	\$0.00	0.00%
		U05	Information Technology (IT) Temp Staff Augmentation Profs		Database	Racing Licensing System Reduced \$3,000	\$2,000.00	\$2,000.00	\$0.00	0.00%
		Obj Class Totals:					\$4,000.00	\$4,000.00	\$0.00	0.00%
	Division/Bureau Totals:						\$1,615,396.56	\$1,601,414.67	(\$13,981.89)	-0.87%
	5000	Investigations and Enforcement Bureau								
		AA	REGULAR EMPLOYEE COMPENSATION							

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	5000	Investigations and Enforcement Bureau								
		A01	Salaries: Inclusive		Employee Compensation	Admin Employees Salaries	\$20,233.39	\$19,097.24	(\$1,136.15)	-5.62%
		Obj Class Totals:					\$20,233.39	\$19,097.24	(\$1,136.15)	-5.62%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$20,233.39	\$6,798.62	(\$13,434.77)	-66.40%
					Taxes	Tax rate of 2.21%	\$8,773.20	\$422.05	(\$8,351.15)	-95.19%
		Obj Class Totals:					\$29,006.59	\$7,220.67	(\$21,785.92)	-75.11%
	Division/Bureau Totals:						\$49,239.98	\$26,317.91	(\$22,922.07)	-46.55%
	7000	Licensing Division								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Regular Employee Salaries	\$5,104.63	\$1,799.09	(\$3,305.54)	-64.76%
		Obj Class Totals:					\$5,104.63	\$1,799.09	(\$3,305.54)	-64.76%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$2,213.37	\$640.48	(\$1,572.89)	-71.06%
					Taxes	Tax rate of 2.21%	\$125.06	\$39.76	(\$85.30)	-68.21%
		Obj Class Totals:					\$2,338.43	\$680.24	(\$1,658.19)	-70.91%
	Division/Bureau Totals:						\$7,443.06	\$2,479.33	(\$4,963.73)	-66.69%
	All	All Divisions								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	N/A	\$0.00	\$0.00	\$0.00	#Num!
					Regular Employee Compensation	Turnover Savings 5% of payroll	(\$32,462.40)	(\$47,256.46)	(\$14,794.06)	45.57%
		Obj Class Totals:					(\$32,462.40)	(\$47,256.46)	(\$14,794.06)	45.57%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe and Taxes	N/A	\$0.00	\$0.00	\$0.00	#Num!
		Obj Class Totals:					\$0.00	\$0.00	\$0.00	#Num!
	Division/Bureau Totals:						(\$32,462.40)	(\$47,256.46)	(\$14,794.06)	45.57%
MGC Regulatory Costs			Totals:				\$2,011,355.03	\$1,936,630.47	(\$74,724.56)	-3.72%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	Indirect									
		2000	MGC Indirect							
			EE	ADMINISTRATIVE EXPENSES						
		E16	Indirect Cost Recoupment		Indirect	N/A	\$0.00	\$0.00	\$0.00	#Num!
					Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$111,802.56	\$150,137.40	\$38,334.84	34.29%
			Obj Class Totals:				\$111,802.56	\$150,137.40	\$38,334.84	34.29%
			Division/Bureau Totals:				\$111,802.56	\$150,137.40	\$38,334.84	34.29%
	Indirect		Totals:				\$111,802.56	\$150,137.40	\$38,334.84	34.29%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
Appropriation Totals							\$2,123,157.59	\$2,086,767.87	(\$36,389.72)	-1.71%
10500004	Community Mitigation									
	MGC Regulatory Costs									
	1100	Human Resources								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Raises	3% COLA/Incentives/Equity Agency Wide	\$6,612.05	\$9,469.89	\$2,857.84	43.22%
		Obj Class Totals:					\$6,612.05	\$9,469.89	\$2,857.84	43.22%
		Division/Bureau Totals:					\$6,612.05	\$9,469.89	\$2,857.84	43.22%
	1900	Community Affairs								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Regular Employee Salaries	\$287,568.97	\$315,662.86	\$28,093.89	9.77%
		Obj Class Totals:					\$287,568.97	\$315,662.86	\$28,093.89	9.77%
		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 35.60%	\$124,689.90	\$112,375.98	(\$12,313.92)	-9.88%
				Taxes		Tax rate of 2.21%	\$7,045.44	\$6,976.15	(\$69.29)	-0.98%
		Obj Class Totals:					\$131,735.34	\$119,352.13	(\$12,383.21)	-9.40%
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies	Supplies		Supplies Binders	\$2,500.00	\$2,500.00	\$0.00	0.00%
		E16	Indirect Cost Recoupment	Indirect		Indirect Rate of 10%	\$0.00	\$31,566.27	\$31,566.27	#Div/0!
		Obj Class Totals:					\$2,500.00	\$34,066.27	\$31,566.27	1262.65%
		UU	IT Non-Payroll Expenses							
		U07	Information Technology (IT) Equipment	Database		Services Maintenance/Upgrades to Database	\$50,000.00	\$50,000.00	\$0.00	0.00%
		Obj Class Totals:					\$50,000.00	\$50,000.00	\$0.00	0.00%
	Division/Bureau Totals:						\$476,804.31	\$524,081.26	\$47,276.95	9.92%
MGC Regulatory Costs			Totals:				\$483,416.36	\$533,551.15	\$50,134.79	10.37%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500004	Community Mitigation									
Appropriation Totals							\$483,416.36	\$533,551.15	\$50,134.79	10.37%
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
	1000	Finance and Administration								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Admin Employees Salaries	\$295,541.82	\$308,693.04	\$13,151.22	4.45%
					Salary		\$8,125.00	\$0.00	(\$8,125.00)	-100.00%
		Obj Class Totals:					\$303,666.82	\$308,693.04	\$5,026.22	1.66%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$3,722.06	\$0.00	(\$3,722.06)	-100.00%
					Fringe	Fringe Rate of 35.60%	\$128,146.93	\$109,894.72	(\$18,252.21)	-14.24%
					Taxes	Tax rate of 2.21%	\$7,240.78	\$6,822.12	(\$418.66)	-5.78%
		Obj Class Totals:					\$139,109.77	\$116,716.84	(\$22,392.93)	-16.10%
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies		Supplies	for admin expenses racing and other divsions W.B. Mason/Veteran's Business Supply	\$0.00	\$25,000.00	\$25,000.00	#Div/0!
		E20	Motor Vehicle Chargeback			Telemetrics, OVM Management, Leases Split with Gaming	\$0.00	\$4,800.00	\$4,800.00	#Div/0!
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees		Laz Parking/VPNE	moved 24K from Gaming Parking at 33 Arch St.	\$0.00	\$24,000.00	\$24,000.00	#Div/0!
		Obj Class Totals:					\$0.00	\$53,800.00	\$53,800.00	#Div/0!
		GG	ENERGY COSTS AND SPACE RENTAL							
		G01	Space Rental		Office Lease	increase for new lease increase In FY25 we received 3 months of free rent plus 6 months at ~\$50/sq ft. If FY26 6 months at ~\$50/sq ft and 6 months at ~\$79/sq ft. --70% of annual lease to Gaming 30% to Sports Wagering	\$296,614.36	\$434,998.89	\$138,384.53	46.65%
		G03	Electricity		Electricity	\$1,199 increase for inflation split between accounts @101 Federal St. 12 months	\$9,301.10	\$10,500.00	\$1,198.90	12.89%
		Obj Class Totals:					\$305,915.46	\$445,498.89	\$139,583.43	45.63%
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services		Insurence	split from gaming insurance costs	\$0.00	\$49,050.00	\$49,050.00	#Div/0!
		H19	Management Consultants		Outside Consultant	work related to sportsbook CPA Firm for Annual Audits consistent with Generally Accepted Auditing Standards	\$0.00	\$50,000.00	\$50,000.00	#Div/0!
		Obj Class Totals:					\$0.00	\$99,050.00	\$99,050.00	#Div/0!
		UU	IT Non-Payroll Expenses							
		U03	Software & Information Technology Licenses (IT)		Software	Software - LinkSquares CLM	\$14,250.00	\$14,250.00	\$0.00	0.00%
		Obj Class Totals:					\$14,250.00	\$14,250.00	\$0.00	0.00%

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							
		Division/Bureau Totals:					\$762,942.05	\$1,038,008.77	\$275,066.72	36.05%
		1100	Human Resources							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	HR Employees Salaries	\$212,887.49	\$172,838.65	(\$40,048.84)	-18.81%
					Merit Increases	Intern Program that Could Provide Up to 2 regular and 1 graduate intern	\$37,500.00	\$37,500.00	\$0.00	0.00%
					Raises	3% COLA/Incentives/Equity Agency Wide	\$113,569.85	\$144,823.22	\$31,253.37	27.52%
		Obj Class Totals:					\$363,957.34	\$355,161.87	(\$8,795.47)	-2.42%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B02	In-State Travel		Travel	added for HR conferences In and Out of state Travel AOC as well as site visits of licensees	\$0.00	\$6,000.00	\$6,000.00	#Div/0!
		Obj Class Totals:					\$0.00	\$6,000.00	\$6,000.00	#Div/0!
		CC	SPECIAL EMPLOYEES							
		C23	Management, Business Professionals & Admin Services		Contract Employee	3% cost escalation Administrative Help	\$24,000.00	\$48,389.40	\$24,389.40	101.62%
		Obj Class Totals:					\$24,000.00	\$48,389.40	\$24,389.40	101.62%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$92,308.02	\$72,210.55	(\$20,097.47)	-21.77%
					Taxes	Tax rate of 2.21%	\$5,215.74	\$3,819.73	(\$1,396.01)	-26.77%
		Obj Class Totals:					\$97,523.76	\$76,030.28	(\$21,493.48)	-22.04%
		EE	ADMINISTRATIVE EXPENSES							
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees		Conference Incidentals	Conference Incidentals	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel	Travel Agent	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
		Obj Class Totals:					\$0.00	\$10,000.00	\$10,000.00	#Div/0!
		UU	IT Non-Payroll Expenses							
		U03	Software & Information Technology Licenses (IT)		Software	Additional Cornerstone Module LMS Software - HR, Cornerstone LMS	\$0.00	\$27,000.00	\$27,000.00	#Div/0!
		Obj Class Totals:					\$0.00	\$27,000.00	\$27,000.00	#Div/0!
		Division/Bureau Totals:					\$485,481.10	\$522,581.55	\$37,100.45	7.64%
		1200	Legal							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Legal Employees Salaries	\$286,841.38	\$293,499.46	\$6,658.08	2.32%
		Obj Class Totals:					\$286,841.38	\$293,499.46	\$6,658.08	2.32%

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								
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other	Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	moved 10K from software Out of State Travel and Training	\$0.00	\$10,000.00	\$10,000.00	#Div/0!
		Obj Class Totals:					\$0.00	\$10,000.00	\$10,000.00	#Div/0!
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$124,374.42	\$104,485.81	(\$19,888.61)	-15.99%
					Taxes	Tax rate of 2.21%	\$7,027.61	\$6,486.34	(\$541.27)	-7.70%
		Obj Class Totals:					\$131,402.03	\$110,972.15	(\$20,429.88)	-15.55%
		EE	ADMINISTRATIVE EXPENSES							
		E41	Out Of State Travel Expen on Behalf of State Employ		Conference, Training, Registion Fees	moved 5K from software Conference, Training, Registion Fees \$1,750 Increase for more conferences	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
					Travel	moved 5K from software Conference/Trainings Travel and Lodging for FTEs Increase \$2,500 for more travel	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
		Obj Class Totals:					\$0.00	\$10,000.00	\$10,000.00	#Div/0!
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services		Outside Counsel	Outside Counsel - A&K	\$200,000.00	\$240,000.00	\$40,000.00	20.00%
					Outside Counsel	move 40k from software Increase for Consultation for New Union Initiative Labor Employment Law	\$0.00	\$40,000.00	\$40,000.00	#Div/0!
		Obj Class Totals:					\$200,000.00	\$280,000.00	\$80,000.00	40.00%
		UU	IT Non-Payroll Expenses							
		U03	Software & Information Technology Licenses (IT)		Software	decrease 100K Relativity Document Search and PIR Tool Replacement for Relativity	\$155,000.00	\$55,000.00	(\$100,000.00)	-64.52%
		Obj Class Totals:					\$155,000.00	\$55,000.00	(\$100,000.00)	-64.52%
		Division/Bureau Totals:					\$773,243.41	\$759,471.61	(\$13,771.80)	-1.78%
	1300	Executive Director								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Exec. Dir. Employees Salaries	\$161,743.18	\$200,520.34	\$38,777.16	23.97%
		Obj Class Totals:					\$161,743.18	\$200,520.34	\$38,777.16	23.97%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$86,117.44	\$71,385.24	(\$14,732.20)	-17.11%
					Taxes	Tax rate of 2.21%	(\$12,022.90)	\$4,431.50	\$16,454.40	-136.86%
		Obj Class Totals:					\$74,094.54	\$75,816.74	\$1,722.20	2.32%
		OO								

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
	1300	Executive Director								
		O99			Consulting and Payroll	N/A	\$0.00	\$0.00	\$0.00	#Num!
					Consulting and Payroll	Sports Wagering Set Aside for FY24 Build Out of SW Regulatory Environment	\$0.00	\$0.00	\$0.00	#Num!
		Obj Class Totals:					\$0.00	\$0.00	\$0.00	#Num!
		Division/Bureau Totals:					\$235,837.72	\$276,337.08	\$40,499.36	17.17%
	1400	Information Technology								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	IT Employees Salaries	\$809,995.31	\$839,930.66	\$29,935.35	3.70%
		Obj Class Totals:					\$809,995.31	\$839,930.66	\$29,935.35	3.70%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$351,213.97	\$299,015.31	(\$52,198.66)	-14.86%
					Taxes	Tax rate of 2.21%	\$19,844.89	\$18,562.47	(\$1,282.42)	-6.46%
		Obj Class Totals:					\$371,058.86	\$317,577.78	(\$53,481.08)	-14.41%
		UU	IT Non-Payroll Expenses							
		U02	Telecommunications Services - Voice		TELECOMMUNICAT IONS SERVICES - VOICE	OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	\$32,122.38	\$32,122.38	\$0.00	0.00%
		U03	Software & Information Technology Licenses (IT)		SOFTWARE & INFORMATION TECHNOLOGY LICENSES (IT)	Increase \$86,671.56 for Azure Sentinel, M365 G5 Compliance, M365 G5 Security Adobe, Sharepoint, O365, Azure, JIRA, MDM etc	\$154,464.88	\$154,464.88	\$0.00	0.00%
		U06	Information Technology (IT) Cabling		IT Cabling	Raynham Build out	\$54,531.48	\$54,531.48	\$0.00	0.00%
					IT Cabling	Suffolk Build out new \$26,050.08 in one time costs Suffolk Build out	\$54,531.48	\$0.00	(\$54,531.48)	-100.00%
		U07	Information Technology (IT) Equipment		IT Equipment	IT Equipment, emergency replacements (switches, routers, firewalls) etc	\$41,325.00	\$41,325.00	\$0.00	0.00%
		U09	Information Technology (IT) Equip Rental Or Lease		INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE	ACS Leases (Refresh)	\$35,823.08	\$35,823.08	\$0.00	0.00%
		U10	Information Tech (IT) Equipment Maintenance & Repair		IT Maintenance and Repair	Annual M&S Equipment/Services	\$37,563.79	\$37,563.79	\$0.00	0.00%
		U11	Information Technology (IT) Contract Services		IT Contract Services	LMS, Gartner, Tallan Services	\$77,239.85	\$77,239.85	\$0.00	0.00%
		Obj Class Totals:					\$487,601.94	\$433,070.46	(\$54,531.48)	-11.18%
		Division/Bureau Totals:					\$1,668,656.11	\$1,590,578.90	(\$78,077.21)	-4.68%
	1500	Commissioners								

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								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Commissioners Employees Salaries	\$312,802.90	\$334,544.73	\$21,741.83	6.95%
					Salary		\$11,500.00	\$0.00	(\$11,500.00)	-100.00%
			Obj Class Totals:				\$324,302.90	\$334,544.73	\$10,241.83	3.16%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel Reimbursements	7K moved from1050-0001 Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits)	\$0.00	\$7,000.00	\$7,000.00	#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 35.60%	\$5,268.15	\$0.00	(\$5,268.15)	-100.00%
					Fringe	Fringe Rate of 35.60%	\$135,631.34	\$119,097.92	(\$16,533.42)	-12.19%
					Taxes	Tax rate of 2.21%	\$7,663.67	\$7,393.44	(\$270.23)	-3.53%
			Obj Class Totals:				\$148,563.16	\$126,491.36	(\$22,071.80)	-14.86%
		EE	ADMINISTRATIVE EXPENSES							
		E30	Credit Card Purchases		Credit Card	\$500 new and \$1.5K moved from 1050-0001 Allowable Credit Card Expenses	\$0.00	\$2,000.00	\$2,000.00	#Div/0!
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel	5K new and 2K moved from 1050-0001 Travel	\$0.00	\$7,000.00	\$7,000.00	#Div/0!
		EE2	Conference, Training and Registration Fees		Registration Fees	2K new and 2K moved from 1050-0001 Conference/Trainings	\$0.00	\$4,000.00	\$4,000.00	#Div/0!
			Obj Class Totals:				\$0.00	\$13,000.00	\$13,000.00	#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.	\$5,437.80	\$5,437.80	\$0.00	0.00%
			Obj Class Totals:				\$5,437.80	\$5,437.80	\$0.00	0.00%
			Division/Bureau Totals:				\$478,303.86	\$486,473.89	\$8,170.03	1.71%
	1800	Communications								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Communications Employees Salaries	\$91,587.60	\$113,630.70	\$22,043.10	24.07%
			Obj Class Totals:				\$91,587.60	\$113,630.70	\$22,043.10	24.07%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$39,712.37	\$40,452.53	\$740.16	1.86%
					Taxes	Tax rate of 2.21%	\$2,243.90	\$1,987.47	(\$256.43)	-11.43%
			Obj Class Totals:				\$41,956.27	\$42,440.00	\$483.73	1.15%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
		1800	Communications							
		Division/Bureau Totals:					\$133,543.87	\$156,070.70	\$22,526.83	16.87%
		5000	Investigations and Enforcement Bureau							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Admin Employees Salaries	\$1,120,577.07	\$1,437,036.47	\$316,459.40	28.24%
		Obj Class Totals:					\$1,120,577.07	\$1,437,036.47	\$316,459.40	28.24%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Out of State Travel Costs for Sports Wagering	\$10,000.00	\$10,000.00	\$0.00	0.00%
		Obj Class Totals:					\$10,000.00	\$10,000.00	\$0.00	0.00%
		CC	SPECIAL EMPLOYEES							
		C23	Management, Business Professionals & Admin Services		Contract Employee	3% COLA Civilian Investigators	\$130,000.00	\$133,900.00	\$3,900.00	3.00%
		Obj Class Totals:					\$130,000.00	\$133,900.00	\$3,900.00	3.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.60%	\$485,882.22	\$511,584.98	\$25,702.76	5.29%
					Taxes	Tax rate of 2.21%	\$27,454.14	\$31,758.51	\$4,304.37	15.68%
					Taxes	Tax rate of 2.45% on Civilian Investigators	\$2,697.35	\$2,506.11	(\$191.24)	-7.09%
		Obj Class Totals:					\$516,033.71	\$545,849.60	\$29,815.89	5.78%
		EE	ADMINISTRATIVE EXPENSES							
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel Agent	Travel for Sports Wagering	\$35,000.00	\$35,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees		Conferences	Conferences for Sports Wagering	\$15,000.00	\$15,000.00	\$0.00	0.00%
		Obj Class Totals:					\$50,000.00	\$50,000.00	\$0.00	0.00%
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services		Consultant		(\$124,758.80)	\$0.00	\$124,758.80	-100.00%
		HH1	Financial Services		Consultants	Consultants -RSM--Vendor License Reviews for Sports Wagering	\$1,242,214.29	\$1,725,000.00	\$482,785.71	38.86%
					Consultants	Consultants -RSM	\$0.00	\$0.00	\$0.00	#Num!
					Consultants-RSM		\$438,264.30	\$0.00	(\$438,264.30)	-100.00%
		Obj Class Totals:					\$1,555,719.79	\$1,725,000.00	\$169,280.21	10.88%
		JJ	OPERATIONAL SERVICES							
		J25	Laboratory & Pharmaceutical Services		State Police	4 FTE related to Sports Wagering	\$461,595.28	\$447,694.00	(\$13,901.28)	-3.01%
					State Police	shifted costs to 4 additional trooper for Sports Wagering	\$0.00	\$0.00	\$0.00	#Num!
					State Police OT & Travel	OT and Travel for Troopers related to background investigations assigned to MGC GEU Increase 3% plus taxes	\$0.00	\$925,000.00	\$925,000.00	#Div/0!

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
	5000	Investigations and Enforcement Bureau								
		Obj Class Totals:					\$461,595.28	\$1,372,694.00	\$911,098.72	197.38%
		Division/Bureau Totals:					\$3,843,925.85	\$5,274,480.07	\$1,430,554.22	37.22%
	5500	Sports Wagering								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	N/A	\$0.00	\$0.00	\$0.00	#Num!
					Employee Compensation	Regular Employee Salaries	\$937,652.92	\$966,707.22	\$29,054.30	3.10%
					Salary		\$27,500.00	\$0.00	(\$27,500.00)	-100.00%
		Obj Class Totals:					\$965,152.92	\$966,707.22	\$1,554.30	0.16%
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI			Out of State Travel	Out of State Licensee Visits and Conferences increase for extra FTEs	\$5,500.00	\$5,500.00	\$0.00	0.00%
	B02	In-State Travel			In-State Travel	Licensee visits, in-state meetings and conferences Mileage Reimbursements	\$3,000.00	\$3,000.00	\$0.00	0.00%
		Obj Class Totals:					\$8,500.00	\$8,500.00	\$0.00	0.00%
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe Rate of 35.60%	\$12,597.75	\$0.00	(\$12,597.75)	-100.00%
					Fringe	Fringe Rate of 35.60%	\$406,566.31	\$344,147.77	(\$62,418.54)	-15.35%
					Fringe and Taxes	N/A	\$0.00	\$0.00	\$0.00	#Num!
					Taxes	Tax rate of 2.21%	\$22,972.50	\$21,364.23	(\$1,608.27)	-7.00%
		Obj Class Totals:					\$442,136.56	\$365,512.00	(\$76,624.56)	-17.33%
	EE	ADMINISTRATIVE EXPENSES								
	E02	Printing Expenses & Supplies			Printing & Administrative Supplies	SW Reports and Ad Hoc Reports Additional \$500 for Reporting	\$2,000.00	\$2,000.00	\$0.00	0.00%
	E12	Subscriptions, Memberships & Licensing Fees			Subscriptions, Memberships & Licensing Fees	SBRA membership, trade journals other subscriptions	\$7,500.00	\$7,500.00	\$0.00	0.00%
	E30	Credit Card Purchases			Credit Card Purchases	Credit Card Purchases	\$5,000.00	\$6,000.00	\$1,000.00	20.00%
	E41	Out Of State Travel Expen on Behalf of State Employ			Travel Agent	Travel Agency Fees increase for additional FTEs	\$13,000.00	\$16,000.00	\$3,000.00	23.08%
	EE2	Conference, Training and Registration Fees			Conference, Training and Registration Fees	UNLV; G2E; NAGRA or SBRA meeting, GLI Roundtables Increase 2,000 for additional FTEs	\$14,850.00	\$16,000.00	\$1,150.00	7.74%
		Obj Class Totals:					\$42,350.00	\$47,500.00	\$5,150.00	12.16%
	HH	CONSULTANT SVCS (TO DEPTS)								

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							
			H09	Attorneys/Legal Services	Consultant	includes but not limited to new for sports wagering consultant services for 8 months, data analysis, policy and research	\$46,666.67	\$119,000.00	\$72,333.33	155.00%
			H19	Management Consultants	Outside Consultant	Eide Bailly SW Auditing for Operators and related services	\$0.00	\$152,336.00	\$152,336.00	#Div/0!
			H23	Program Coordinators	Consultant	20K for market review consultant	\$20,000.00	\$40,000.00	\$20,000.00	100.00%
					Consultants	N/A	\$0.00	\$0.00	\$0.00	#Num!
			Obj Class Totals:				\$66,666.67	\$311,336.00	\$244,669.33	367.00%
		UU	IT Non-Payroll Expenses							
			U03	Software & Information Technology Licenses (IT)	software	Incident Tracker Increase for actual cost of @5,000 plus additional modifications	\$10,500.00	\$10,500.00	\$0.00	0.00%
			U05	Information Technology (IT) Temp Staff Augmentation Profs	IT Consultant	increase 120K for full year IT Consultant - GLI	\$60,000.00	\$180,000.00	\$120,000.00	200.00%
					IT Consultant	K IT Consultant - GLI - ICS	\$40,000.00	\$50,000.00	\$10,000.00	25.00%
					IT Consultants		\$80,000.00	\$0.00	(\$80,000.00)	-100.00%
			Obj Class Totals:				\$190,500.00	\$240,500.00	\$50,000.00	26.25%
		Division/Bureau Totals:					\$1,715,306.15	\$1,940,055.22	\$224,749.07	13.10%
		7000	Licensing Division							
		AA	REGULAR EMPLOYEE COMPENSATION							
			A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries	\$346,909.48	\$400,315.33	\$53,405.85	15.39%
			Obj Class Totals:				\$346,909.48	\$400,315.33	\$53,405.85	15.39%
		DD	PENSION & INSURANCE RELATED EX							
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%	\$150,419.95	\$142,512.26	(\$7,907.69)	-5.26%
					Taxes	Tax rate of 2.21%	\$8,499.28	\$8,846.97	\$347.69	4.09%
			Obj Class Totals:				\$158,919.23	\$151,359.23	(\$7,560.00)	-4.76%
		UU	IT Non-Payroll Expenses							
			U03	Software & Information Technology Licenses (IT)	Software	Plus SWC Costs Licensing System Software	\$150,000.00	\$158,445.00	\$8,445.00	5.63%
			U11	Information Technology (IT) Contract Services	IT Consultant	Plus SWC Costs and implementations costs spread to FY27 Licensing System Implementation	\$112,500.00	\$167,000.00	\$54,500.00	48.44%
			Obj Class Totals:				\$262,500.00	\$325,445.00	\$62,945.00	23.98%
		Division/Bureau Totals:					\$768,328.71	\$877,119.56	\$108,790.85	14.16%
		All	All Divisions							
		AA	REGULAR EMPLOYEE COMPENSATION							
			A01	Salaries: Inclusive	Employee Compensation	N/A	\$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
10501384	Sports Wagering Control Fund									
	Indirect									
		2000	MGC Indirect							
			EE	ADMINISTRATIVE EXPENSES						
			E16	Indirect Cost Recoupment	Indirect		\$812.50	\$0.00	(\$812.50)	-100.00%
					Indirect		\$1,150.00	\$0.00	(\$1,150.00)	-100.00%
					Indirect		\$2,750.00	\$0.00	(\$2,750.00)	-100.00%
					Indirect		\$4,666.67	\$0.00	(\$4,666.67)	-100.00%
					Indirect	Commonwealth Required Indirect Cost Recoupment	\$520,356.13	\$1,001,721.91	\$481,365.78	92.51%
					Indirect	N/A	\$0.00	\$0.00	\$0.00	#Num!
			Obj Class Totals:				\$529,735.30	\$1,001,721.91	\$471,986.61	89.10%
			Division/Bureau Totals:				\$529,735.30	\$1,001,721.91	\$471,986.61	89.10%
	Indirect		Totals:				\$529,735.30	\$1,001,721.91	\$471,986.61	89.10%

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

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	Office of Attorney General and AGO MSP									
		9000	Office of the Attorney General							
			00							
			099		Attorney General	SW ISA with AGO for Enforcement Activities	\$500,000.00	\$500,000.00	\$0.00	0.00%
			Obj Class Totals:				\$500,000.00	\$500,000.00	\$0.00	0.00%
			Division/Bureau Totals:				\$500,000.00	\$500,000.00	\$0.00	0.00%
	Office of Attorney General and AGO MSP		Totals:				\$500,000.00	\$500,000.00	\$0.00	0.00%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
Appropriation Totals							\$11,623,130.65	\$13,909,786.40	\$2,286,655.75	19.67%
40001101										
MGC Regulatory Costs										
1100 Human Resources										
AA REGULAR EMPLOYEE COMPENSATION										
A01 Salaries: Inclusive										
					Raises	3% COLA/Incentives/Equity Agency Wide	\$10,733.14	\$11,426.81	\$693.67	6.46%
Obj Class Totals:							\$10,733.14	\$11,426.81	\$693.67	6.46%
Division/Bureau Totals:							\$10,733.14	\$11,426.81	\$693.67	6.46%
MGC Regulatory Costs					Totals:		\$10,733.14	\$11,426.81	\$693.67	6.46%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
				Research and Responsible Gaming/PHTF						
			1700	Problem Gambling						
			AA	REGULAR EMPLOYEE COMPENSATION						
			A01	Salaries: Inclusive	Employee Compensation	additional FTE for FY26 Employee Salaries	\$357,771.35	\$540,893.83	\$183,122.48	51.18%
				Obj Class Totals:			\$357,771.35	\$540,893.83	\$183,122.48	51.18%
			BB	REGULAR EMPLOYEE RELATED EXPEN						
			B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	increase \$3,250 for additional travel needs Out of State Travel	\$1,250.00	\$4,500.00	\$3,250.00	260.00%
			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	\$10,500.00	\$3,250.00	44.83%
			DD	PENSION & INSURANCE RELATED EX						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.60%	\$155,129.66	\$192,558.24	\$37,428.58	24.13%
					Taxes	Tax rate of 2.21%	\$8,765.40	\$11,953.76	\$3,188.36	36.37%
				Obj Class Totals:			\$163,895.06	\$204,512.00	\$40,616.94	24.78%
			EE	ADMINISTRATIVE EXPENSES						
			E02	Printing Expenses & Supplies	Printing Expenses and Supplies	Printed Materials for Game Sense	\$6,000.00	\$6,000.00	\$0.00	0.00%
			E12	Subscriptions, Memberships & Licensing Fees	Memberships	Memberships - NAADGS, NCPG	\$6,000.00	\$6,000.00	\$0.00	0.00%
			E16	Indirect Cost Recoupment	Indirect Charges	Indirect to EHHS	\$403,850.43	\$427,946.38	\$24,095.95	5.97%
			EE2	Conference, Training and Registration Fees	Conferences	Conference, Training & Registration Fees	\$10,000.00	\$10,000.00	\$0.00	0.00%
					Travel	increased travel need for Game Sense	\$0.00	\$8,000.00	\$8,000.00	#Div/0!
				Obj Class Totals:			\$425,850.43	\$457,946.38	\$32,095.95	7.54%
			FF	FACILITY OPERATIONAL EXPENSES						
			F16	Library & Teaching Supplies & Materials	Books	Library/reference books Increase as needed for research	\$1,000.00	\$1,000.00	\$0.00	0.00%
				Obj Class Totals:			\$1,000.00	\$1,000.00	\$0.00	0.00%
			HH	CONSULTANT SVCS (TO DEPTS)						
			H09	Attorneys/Legal Services	Public Safety Research	Public Safety and Human Trafficking Research	\$115,000.00	\$100,000.00	(\$15,000.00)	-13.04%
			H23	Program Coordinators	Branding	Initial set up costs for Creation of Player Health Brand Development	\$0.00	\$125,000.00	\$125,000.00	#Div/0!
					Branding	Marketing 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	Player Health Services	decrease \$21,430 for .5 year of Mass Council and .5 year of Player Health Services@ 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 --Requi	\$3,148,000.00	\$3,126,570.00	(\$21,430.00)	-0.68%
					PNAS Study	PNAS Study	\$0.00	\$25,000.00	\$25,000.00	#Div/0!
					Program manager	RG Evaluation including GameSense	\$125,000.00	\$100,000.00	(\$25,000.00)	-20.00%
					Research Consultant	Research Review Committee	\$30,000.00	\$45,000.00	\$15,000.00	50.00%
					Translations	Knowledge Translation and Exchange	\$25,000.00	\$25,000.00	\$0.00	0.00%
					VSE Resource Liaison	VSE Resource Liaison	\$62,000.00	\$62,000.00	\$0.00	0.00%
				Obj Class Totals:			\$3,655,000.00	\$3,758,570.00	\$103,570.00	2.83%
		JJ		OPERATIONAL SERVICES						
		JJ2		Auxiliary Services	Translations	Document Translations Increase due to greater need for translation and diversity	\$15,000.00	\$15,000.00	\$0.00	0.00%
				Obj Class Totals:			\$15,000.00	\$15,000.00	\$0.00	0.00%
		PP		STATE AID/POL SUB						
		P01		Grants To Public Entities	Community Driven Research	increased 155k for ongoing projects Community Driven Research	\$210,000.00	\$365,000.00	\$155,000.00	73.81%
					Data Storage Grant	increase of \$152K for initial setup costs Data Storage Project/MODE moved to UMASS	\$75,000.00	\$227,000.00	\$152,000.00	202.67%
					SEIGMA	Social & Economic Research(SEIGMA) Follow-up General Population Study	\$995,000.00	\$900,000.00	(\$95,000.00)	-9.55%
		PP1		Grants To Non-Public Entities	PMW	Play My Way Incentives	\$40,000.00	\$30,000.00	(\$10,000.00)	-25.00%
				Obj Class Totals:			\$1,320,000.00	\$1,522,000.00	\$202,000.00	15.30%
		UU		IT Non-Payroll Expenses						
		U07		Information Technology (IT) Equipment	Software	Software for self-exclusion across sports wagering operators	\$150,000.00	\$100,000.00	(\$50,000.00)	-33.33%
				Obj Class Totals:			\$150,000.00	\$100,000.00	(\$50,000.00)	-33.33%
				Division/Bureau Totals:			\$6,095,766.84	\$6,610,422.22	\$514,655.38	8.44%
				Research and Responsible Gaming/PHTF Totals:			\$6,095,766.84	\$6,610,422.22	\$514,655.38	8.44%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
Appropriation Totals							\$6,106,499.98	\$6,621,849.03	\$515,349.05	8.44%

Attachment C: 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	\$536,457.62	\$585,819.68	\$49,362.06	9.20%
				1000	Salary		\$8,125.00	\$0.00	(\$8,125.00)	-100.00%
				1100	Employee Compensation	additional HR Post Retiree Employee Salaries	\$416,703.07	\$319,491.93	(\$97,211.14)	-23.33%
				1100	Merit Increases	Intern Program that Could Provide Up to 2 regular and 1 graduate intern	\$87,500.00	\$87,500.00	\$0.00	0.00%
				1100	Raises	3% COLA/Incentives/Equity Agency Wide	\$281,184.27	\$255,520.83	(\$25,663.44)	-9.13%
				1200	Employee Compensation	Employee Salaries	\$640,612.40	\$655,482.15	\$14,869.75	2.32%
				1300	Employee Compensation	Employee Salaries	\$375,463.96	\$447,828.74	\$72,364.78	19.27%
				1400	Employee Compensation	Employee Salaries	\$1,291,486.17	\$1,333,469.54	\$41,983.37	3.25%
				1500	Employee Compensation	Employee Compensation	\$698,593.14	\$747,149.91	\$48,556.77	6.95%
				1500	Salary		\$11,500.00	\$0.00	(\$11,500.00)	-100.00%
				1800	Employee Compensation	Regular Salaries	\$180,187.25	\$203,404.06	\$23,216.81	12.88%
				1900	Employee Compensation	Regular Employees	\$56,699.47	\$38,933.64	(\$17,765.83)	-31.33%
				5000	Employee Compensation	Employee Salaries	\$4,078,309.25	\$4,099,093.51	\$20,784.26	0.51%
				7000	Employee Compensation	Regular Employee Salaries	\$577,193.03	\$567,399.91	(\$9,793.12)	-1.70%
				All	Employee Compensation	N/A	\$0.00	\$0.00	\$0.00	#Num!
				All	Regular Employee Compensation	Turnover Savings 7.5% of payroll	(\$482,699.66)	(\$672,423.24)	(\$189,723.58)	39.30%
		A08	Overtime Pay	5000	Overtime	Overtime for Gaming Agents.	\$0.00	\$105,000.00	\$105,000.00	#Div/0!
			Obj Class Totals:				\$8,757,314.97	\$8,773,670.66	\$16,355.69	0.19%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	1000	Travel	Out of State Travel	\$3,000.00	\$0.00	(\$3,000.00)	-100.00%
				1100	Travel	Other Out of State Travel-Inclusive Airfare, Hotel, Lodging Gaming Conference	\$500.00	\$500.00	\$0.00	0.00%
				1200	Travel	Out of State Travel and Training	\$6,250.00	\$6,250.00	\$0.00	0.00%

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	1300	Travel	Conferences Out of State	\$4,500.00	\$4,500.00	\$0.00	0.00%
				1400	Travel	Out of State Travel G2E/Gartner increase for more FTE by \$3,125	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1500	Travel Reimbursements	Decreased 7K moved to 1050-1384 Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits) --Out of Pocket Out of State Expenses	\$18,000.00	\$11,000.00	(\$7,000.00)	-38.89%
				5000	Travel	Out of state travel reimbursements for gaming enforcement agents and non-state police staff	\$15,000.00	\$15,000.00	\$0.00	0.00%
				7000	Travel	Out-of State Travel Reimbursements	\$1,875.00	\$1,875.00	\$0.00	0.00%
		B02	In-State Travel	1000	Travel	In-State Travel	\$3,000.00	\$3,000.00	\$0.00	0.00%
				1100	Travel	In-state Travel AOC as well as site visits of licensees	\$5,985.00	\$5,985.00	\$0.00	0.00%
				1200	Travel	In State Travel	\$2,400.00	\$2,400.00	\$0.00	0.00%
				1300	Travel	In-State Mileage and Reimbursements	\$4,023.25	\$4,023.25	\$0.00	0.00%
				1400	Travel	In-state travel increase for more FTEs by \$1,250	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1800	Travel Reimbursement	In-State Travel Reimbursement	\$4,488.75	\$4,488.00	(\$0.75)	-0.02%
				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	\$0.00	\$0.00	\$0.00	#Num!
		B05	Conference, Training, Registration and Membership Dues and L	1200	Professional Licenses	Professional and Bar Licenses	\$6,000.00	\$6,000.00	\$0.00	0.00%
		Obj Class Totals:					\$95,994.50	\$85,993.75	(\$10,000.75)	-10.42%
		CC	SPECIAL EMPLOYEES							
		C23	Management, Business Professionals & Admin Services	1100	Contract Employee	3% cost escalation Administrative Help	\$62,640.00	\$64,519.20	\$1,879.20	3.00%
				5000	Contract Employee	COLA 3% Contracted Civilian Investigators	\$130,000.00	\$133,900.00	\$3,900.00	3.00%
		Obj Class Totals:					\$192,640.00	\$198,419.20	\$5,779.20	3.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	1000	Fringe	Fringe Rate of 35.60%	\$3,722.06	\$0.00	(\$3,722.06)	-100.00%
				1000	Fringe	Fringe Rate of 35.60%	\$232,608.03	\$208,551.81	(\$24,056.22)	-10.34%
				1000	Taxes	Tax rate of 2.21%	\$13,143.21	\$12,946.61	(\$196.60)	-1.50%
				1100	Fringe	Fringe Rate of 35.60%	\$162,348.98	\$113,739.13	(\$48,609.85)	-29.94%

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	1100	Taxes	Tax rate of 2.21%	\$10,209.23	\$5,580.07	(\$4,629.16)	-45.34%
				1200	Fringe	Fringe Rate of 35.60%	\$277,769.54	\$233,351.65	(\$44,417.89)	-15.99%
				1200	Taxes	Tax rate of 2.21%	\$15,695.00	\$14,486.16	(\$1,208.84)	-7.70%
				1300	Fringe	Fringe Rate of 35.60%	\$162,801.17	\$159,427.03	(\$3,374.14)	-2.07%
				1300	Taxes	Tax rate of 2.21%	\$9,198.86	\$9,897.02	\$698.16	7.59%
				1400	Fringe	Fringe Rate of 35.60%	\$559,988.40	\$474,715.16	(\$85,273.24)	-15.23%
				1400	Taxes	Tax rate of 2.21%	\$31,641.41	\$29,469.68	(\$2,171.73)	-6.86%
				1500	Fringe	Fringe Rate of 35.60%	\$5,268.15	\$0.00	(\$5,268.15)	-100.00%
				1500	Fringe	Fringe Rate of 35.60%	\$302,909.99	\$265,985.37	(\$36,924.62)	-12.19%
				1500	Taxes	Tax rate of 2.21%	\$17,115.53	\$16,512.01	(\$603.52)	-3.53%
				1800	Fringe	Fringe Rate of 35.60%	\$78,129.19	\$72,411.85	(\$5,717.34)	-7.32%
				1800	Taxes	Tax rate of 2.21%	\$4,414.59	\$3,325.48	(\$1,089.11)	-24.67%
				1900	Fringe	Fringe Rate of 35.60%	\$24,584.90	\$13,860.38	(\$10,724.52)	-43.62%
				1900	Taxes	Tax rate of 2.21%	\$1,389.14	\$860.43	(\$528.71)	-38.06%
				5000	Fringe	Fringe Rate of 35.60%	\$1,768,354.90	\$1,459,277.29	(\$309,077.61)	-17.48%
				5000	Taxes	Tax rate of 2.21%	\$99,918.57	\$90,589.97	(\$9,328.60)	-9.34%
				5000	Taxes	Taxes on CC Employees 2.45%	\$2,697.35	\$2,506.11	(\$191.24)	-7.09%
				7000	Fringe	Fringe Rate of 35.60%	\$250,270.89	\$201,994.37	(\$48,276.52)	-19.29%
				7000	Taxes	Tax rate of 2.21%	\$14,141.23	\$12,539.54	(\$1,601.69)	-11.33%
				All	Fringe and Payroll Taxes	Fringe and Payroll Taxes on Turnover Savings (45.81%)	(\$221,124.72)	(\$254,243.22)	(\$33,118.50)	14.98%
				All	Fringe and Taxes	N/A	\$0.00	\$0.00	\$0.00	#Num!
		D15	Workers' Compensation Chargebacks	1100	Worker's Comp Chargeback	Worker's Comp Chargeback	\$10,000.00	\$10,000.00	\$0.00	0.00%
			Obj Class Totals:				\$3,837,195.60	\$3,157,783.90	(\$679,411.70)	-17.71%
	EE		ADMINISTRATIVE EXPENSES							
	E01		Office & Administrative Supplies	1000	Supplies	Adoni Spring Water/Milhench	\$4,000.00	\$4,000.00	\$0.00	0.00%
				1000	Supplies	Cam Office Supplies Increased \$2,500	\$12,000.00	\$12,000.00	\$0.00	0.00%
				1000	Supplies	W.B. Mason/Veteran's Business Supply	\$40,000.00	\$40,000.00	\$0.00	0.00%
				1200	Supplies	Office Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1400	Supplies	Office and Administrative Supplies increase by \$1,500	\$1,800.00	\$1,800.00	\$0.00	0.00%
				5000	Supplies	Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%
		E02	Printing Expenses & Supplies	1000	Printing	Millenium/RazzMTazz/MG Products	\$2,500.00	\$2,500.00	\$0.00	0.00%
				1100	Printing	Printing of Reports and Best Practices	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1400	Printers	Printers @\$250/printer Decrease by 300	\$0.00	\$0.00	\$0.00	#Num!
				1500	Office Supplies	Lane Printing, etc.	\$200.00	\$200.00	\$0.00	0.00%
				1800	Printing	Printing	\$6,100.00	\$6,100.00	\$0.00	0.00%

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									
		E02	Printing Expenses & Supplies	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	increase Federal Express Charges	\$1,500.00	\$3,500.00	\$2,000.00	133.33%
		E12	Subscriptions, Memberships & Licensing Fees	1100	Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events GNEMSCD, UMASS, Circa	\$15,000.00	\$15,000.00	\$0.00	0.00%
				1100	Subscriptions	decrease 5K and move to travel and conference Pcard Human Resource Information System	\$5,000.00	\$0.00	(\$5,000.00)	-100.00%
				1100	Subscriptions	Subscriptions, Memberships & Licensing Fees SHRM, NEHRA, The Partnership	\$20,000.00	\$20,000.00	\$0.00	0.00%
				1200	Subscription	Legal Subscription - Law360	\$3,700.00	\$3,700.00	\$0.00	0.00%
				1200	Subscriptions	Subscriptions and Memberships Westlaw ABA Increase \$4k for Thomson Reuters	\$19,000.00	\$19,000.00	\$0.00	0.00%
				1200	Subscriptions	nstatrac Subscription	\$4,650.00	\$4,650.00	\$0.00	0.00%
				1300	Memberships	NAGR increased \$300 for costs	\$800.00	\$800.00	\$0.00	0.00%
				1400	Subscriptions	Increase 5K for Vixio Gaming Compliance increase for more FTEs and subscription	\$28,890.00	\$33,890.00	\$5,000.00	17.31%
				1500	Subscriptions	Trade Journals	\$5,950.00	\$5,950.00	\$0.00	0.00%
				1800	Subscriptions	moved 2,500 to travel and 1000 conferences Subscriptions, Licensing, Memberships	\$35,650.00	\$32,150.00	(\$3,500.00)	-9.82%
				5000	Subscriptions	West Clear Law,Hire Authority, Nat.Student Loan Increase of \$500/month for GOLD Subscription Service	\$101,000.00	\$101,000.00	\$0.00	0.00%
		E13	Advertising Expenses	1200	Reg Advertising	Advertising of Regs and Meetings Increase \$5k for Racing	\$15,000.00	\$15,000.00	\$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		Telemetrics, OVM Management, Leases Split with SW	\$0.00	\$11,200.00	\$11,200.00	#Div/0!
				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	moved 24K to SW Parking at 33 Arch St.	\$54,000.00	\$30,000.00	(\$24,000.00)	-44.44%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	1100	Conference Incidentals	Conference Incidentals	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1100	Conferences	Workforce/Diversity Meetings--Digital also	\$7,000.00	\$7,000.00	\$0.00	0.00%
				1500	Meeting Space	Temporary Space @ 6mtgs - \$2K meeting space 6 mtgs and \$5k to stream for 4 of the meetings	\$32,000.00	\$32,000.00	\$0.00	0.00%
				1500	Team Building	Team Building, Agency Conferences	\$8,000.00	\$8,000.00	\$0.00	0.00%
		E30	Credit Card Purchases	1000	Credit Card	Credit Card Incidental Purchases	\$2,000.00	\$2,000.00	\$0.00	0.00%
				1100	Credit Card Charges	increased 3K from HR Systems FIA Card	\$3,000.00	\$6,000.00	\$3,000.00	100.00%
				1200	Credit Card	Credit Card Purchases	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1300	Credit Card	Credit Card Purchases	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1400	Credit Card	Credit Card Purchases; \$400 Domain GOV Renewal	\$1,000.00	\$1,000.00	\$0.00	0.00%
				1500	Credit Card	decrease \$1.5 Allowable Credit Card Expenses	\$7,500.00	\$6,000.00	(\$1,500.00)	-20.00%
				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	Increased 2K from HRSystems Travel Agent	\$1,000.00	\$3,000.00	\$2,000.00	200.00%
				1200	Conference, Training, Registion Fees	Conference, Training, Registion Fees \$1,750 Increase for more conferences	\$8,000.00	\$8,000.00	\$0.00	0.00%
				1200	Travel	Conference/Trainings Travel and Lodging for FTEs Increase \$2,500 for more travel	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1400	Out of State Travel	Travel Agent - Travel Leaders Additional FTEs budgeting for Travel	\$20,000.00	\$20,000.00	\$0.00	0.00%
				1500	Travel Agency Fees	decrease 2K moved to 1050-1384 Travel	\$10,000.00	\$8,000.00	(\$2,000.00)	-20.00%
				5000	Travel Agent	Travel Agent for Trainings and Investigations Decrease of \$20K for costs shared with Sports Wagering	\$80,000.00	\$80,000.00	\$0.00	0.00%
				7000	Travel Agent	Travel Leaders G2E for meetings with Vendors and Licensing of Primaries	\$7,000.00	\$7,000.00	\$0.00	0.00%
		E42	In-State Travel & Related Expen on Behalf of State Employees	1800	Travel Agent	moved 2.5K from subscription cost, travel for upcoming year	\$0.00	\$2,500.00	\$2,500.00	#Div/0!
		EE2	Conference, Training and Registration Fees	1000	Conference Registrations	Registration Fees	\$1,125.00	\$1,125.00	\$0.00	0.00%
				1100	Conference, Training Registration Fees	GNEMSDC, Umass, Diversity Conferences	\$5,500.00	\$5,500.00	\$0.00	0.00%
				1100	Training	Conference, Training and Registration Fees	\$500.00	\$500.00	\$0.00	0.00%
				1300	Travel and Conf	Conference, Training and Registration Fees	\$5,000.00	\$5,000.00	\$0.00	0.00%

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									
		EE2	Conference, Training and Registration Fees	1400	Conference	Conference, Training and Registrations Fees Increase for more FTEs by \$2,473	\$4,973.00	\$4,973.00	\$0.00	0.00%
				1500	Registration Fees	decrease 2K moved to 1050-1384Conference/Trainings	\$7,000.00	\$5,000.00	(\$2,000.00)	-28.57%
				1800	Conference Registration	moved 1K from subscription cost conference registrations	\$0.00	\$1,000.00	\$1,000.00	#Div/0!
				5000	Registrations	Training/Conference Registration Fees. Decreased \$5k for costs shared with Sports Wagering	\$25,000.00	\$25,000.00	\$0.00	0.00%
				7000	Conferences	Conference, Training & Registration.	\$4,000.00	\$4,000.00	\$0.00	0.00%
		EE9	Employee Recognition Chargeback	1100	Employee Morale	Employee Recognition Program	\$5,000.00	\$5,000.00	\$0.00	0.00%
			Obj Class Totals:				\$708,291.92	\$696,991.92	(\$11,300.00)	-1.60%
		FF	<i>FACILITY OPERATIONAL EXPENSES</i>							
		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%
		GG	<i>ENERGY COSTS AND SPACE RENTAL</i>							
		G01	Space Rental	1000	Office Lease	Increase for new lease In FY25 we received 3 months of free rent plus 6 months at ~\$50/sq ft. If FY26 6 months at ~\$50/sq ft and 6 months at ~\$79/sq ft. --70% of annual lease to Gaming 30% to Sports Wagering	\$692,100.16	\$1,014,997.14	\$322,896.98	46.65%
				1400	Data Center	Data Center Costs (Rack Space, maintenance for 2 Data Centers)	\$85,158.72	\$85,158.72	\$0.00	0.00%
				1500	75-101 Parking Garage	Parking 75-101--5 spaces. Two of the spaces are included in the lease. This item pays for 3 of the spaces.	\$13,642.20	\$13,642.20	\$0.00	0.00%
		G03	Electricity	1000	Electricity	increase for inflation 101 Federal St. 12 months	\$23,334.34	\$26,000.00	\$2,665.66	11.42%
		G05	Fuel For Vehicles	1000	Gas	Wex Bank/Gulf	\$3,000.00	\$3,000.00	\$0.00	0.00%
			Obj Class Totals:				\$817,235.42	\$1,142,798.06	\$325,562.64	39.84%
		HH	<i>CONSULTANT SVCS (TO DEPTS)</i>							
		H09	Attorneys/Legal Services	1000	Insurance	split between sports wagering Comprehensive Insurance Policy	\$163,500.00	\$114,450.00	(\$49,050.00)	-30.00%
				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	Consultant		(\$30,577.71)	\$0.00	\$30,577.71	-100.00%
				1200	Litigation Defense	Check with Todd on Lit Minimum per policy decrease and moved 40K to hearing officers for one case pending dismissal Outside Counsel Litigation Defense	\$400,000.00	\$360,000.00	(\$40,000.00)	-10.00%
				1200	Outside Counsel	General Practice, Regulations, Laws, etc.	\$75,000.00	\$75,000.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		H09	Attorneys/Legal Services	1200	Outside Counsel	Increase for Consultation for New Union Initiative Labor Employment Law	\$50,000.00	\$50,000.00	\$0.00	0.00%
				1500	Consultant	N/A	\$0.00	\$0.00	\$0.00	#Num!
		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	Increase of 40K for usage Hearing Officer Increased \$25,000 volume of cases	\$65,000.00	\$105,000.00	\$40,000.00	61.54%
				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	Moved \$20K to Strategice Consultant, FY25 RSM and Training but in FY26 used for additional DEI training	\$110,000.00	\$90,000.00	(\$20,000.00)	-18.18%
				1100	Strategic Consultant	took 20,000 from consultant line 3 year study left out last year split between gaming and sports wagering Strategic Organizational Consult and Compensation	\$0.00	\$20,000.00	\$20,000.00	#Div/0!
				1500	Consultant	General Consulting	\$10,000.00	\$10,000.00	\$0.00	0.00%
		HH3	Media Design, Editorial and Communication	1800	Website Design	Marketing & Website Design	\$25,000.00	\$25,000.00	\$0.00	0.00%
			Obj Class Totals:				\$957,922.29	\$939,450.00	(\$18,472.29)	-1.93%
		JJ	OPERATIONAL SERVICES							
		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 Increase of 5% year over year, 4% for salaries	\$1,748,361.00	\$1,839,482.00	\$91,121.00	5.21%
				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	GEU--Boston		\$142,000.00	\$0.00	(\$142,000.00)	-100.00%
				5000	Plainville Police Salaries	Plainville Local Police Increase 3% for salaries as well as \$17.29k for operational euipment portable radios and body cameras	\$441,055.27	\$669,449.45	\$228,394.18	51.78%
				5000	Springfield Police Salaries	SPDSpringfield Police GEU 7 FTEs Increase of 3% on updated FY24 Budget	\$1,207,684.31	\$1,256,196.67	\$48,512.36	4.02%
				5000	State Police	MSP MGC Salaries for MGC Investigations and Background Unit 3% increase plus taxes	\$1,012,733.60	\$1,421,492.36	\$408,758.76	40.36%
				5000	State Police	3% COLA plus Taxes Racing Troopers Shifted Costs to Gaming	\$443,340.30	\$427,045.84	(\$16,294.46)	-3.68%
				5000	State Police	MSPMGC Staff Costs at MGM 16 FTEs 4% Increase plus taxes	\$2,062,795.61	\$2,041,912.20	(\$20,883.41)	-1.01%
				5000	State Police	MSPMGC State Police Troopers Plainville Straight Time and Payroll Taxes 3% increase plus taxes	\$1,531,220.58	\$1,522,084.68	(\$9,135.90)	-0.60%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		J25	Laboratory & Pharmaceutical Services	5000	State Police	MSPMGC State Troopers Everett 3% increase plus taxes	\$1,923,570.47	\$1,979,258.97	\$55,688.50	2.90%
				5000	State Police OT & Travel	moved 925k in investigation OT to Sports Wagering OT and Travel for Troopers assigned to MGC GEU Increase 4% plus taxes	\$2,183,475.54	\$1,298,682.26	(\$884,793.28)	-40.52%
		J28	Law Enforcement	5000	Lease Vehicles	Plainville Law Enforcement Vehicles	\$8,877.39	\$8,877.39	\$0.00	0.00%
		J46	Temporary Help Services	1100	Temp Help	Temp help/interns/diversity	\$75,000.00	\$75,000.00	\$0.00	0.00%
				1400	TEMPORARY HELP SERVICES	SevenStep or other Temp Help	\$30,000.00	\$30,000.00	\$0.00	0.00%
		J50	Instructors/Lecturers/Trainers	1300	Training	Upper Management Training	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1400	Training	Technical Training not available on LinkedIn	\$5,000.00	\$5,000.00	\$0.00	0.00%
		JJ1	Legal Support Services	1200	Operational Services	Offsite Storage - \$50 per month charge if boxes are pulledIncreased GRM Usage Increased for more digitization of files	\$4,000.00	\$4,000.00	\$0.00	0.00%
		JJ2	Auxiliary Services	1000	Courier	USA Couriers	\$300.00	\$300.00	\$0.00	0.00%
				1000	Shredding	ProShred	\$1,615.00	\$1,615.00	\$0.00	0.00%
				1100	HR Investigations	HR Investigations	\$10,000.00	\$10,000.00	\$0.00	0.00%
				1100	Testing	Workcare Health Resouces	\$3,000.00	\$3,000.00	\$0.00	0.00%
				1800	Streaming	Streaming & Production of Public Meetings	\$23,000.00	\$23,000.00	\$0.00	0.00%
		Obj Class Totals:					\$12,912,229.07	\$12,671,596.82	(\$240,632.25)	-1.86%
		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%
				1500	Office Equipment	Office Furnishings	\$5,000.00	\$5,000.00	\$0.00	0.00%
				5000	Office Equipment	Patrol Riffls/Active Shooter Gear-- Replacement/Upgrade of Fingerprint Machines to be Windows Compliant	\$47,000.00	\$47,000.00	\$0.00	0.00%
		Obj Class Totals:					\$62,000.00	\$62,000.00	\$0.00	0.00%
		LL	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	MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE	Enterprise Rental rental for conferences travel	\$500.00	\$500.00	\$0.00	0.00%
		L25	Office Equipment Rental or Lease	1000	Printing	Pitney Bowes	\$607.90	\$607.90	\$0.00	0.00%
		L26	Printing/Photocopy & Micrographics Equip Rent/Lease	1000	Copier	increase of 3K Canon Financial Services Recurring Payments for 13th floor and IEB Per Click costs of \$2.5K	\$12,000.00	\$15,000.00	\$3,000.00	25.00%
				7000	Equipment Leases	Increased for Idemia Scanner Maintenance	\$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
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		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	increase of 2K 6 Machines average \$300 per month Xerox Leases Recurring Payments of \$11.1K for 3 machines Per Click costs of \$3.2K (avg of this year) Increase \$400	\$22,000.00	\$24,000.00	\$2,000.00	9.09%
			Obj Class Totals:				\$65,607.90	\$70,607.90	\$5,000.00	7.62%
		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	\$15,000.00	\$15,000.00	\$0.00	0.00%
			Obj Class Totals:				\$30,000.00	\$30,000.00	\$0.00	0.00%
		PP	STATE AID/POL SUB							
		P01	Grants To Public Entities	1100	Grants	Worforce Development and Diversity Grants Reduced \$60,000 moved to H23	\$90,000.00	\$90,000.00	\$0.00	0.00%
			Obj Class Totals:				\$90,000.00	\$90,000.00	\$0.00	0.00%
		UU	IT Non-Payroll Expenses							
		U01	Telecommunications Services Data	1400	TELECOMMUNICAT IONS SERVICES DATA	Surveillance, CMS Primary/Backup Circuits, Lab Line, Windstream Services (VPN, LAN, WAN redundancy) etc	\$227,750.00	\$227,750.00	\$0.00	0.00%
		U02	Telecommunications Services - Voice	1400	TELECOMMUNICAT IONS SERVICES - VOICE	OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	\$133,010.00	\$133,010.00	\$0.00	0.00%
		U03	Software & Information Technology Licenses (IT)	1000	Software	Software - LinkSquares CLM	\$35,750.00	\$35,750.00	\$0.00	0.00%
				1100	Software	Cornerstone HR Employee Performance Review Software Increased to \$16,275	\$27,000.00	\$27,000.00	\$0.00	0.00%
				1400	SOFTWARE & INFORMATION TECHNOLOGY LICENSES (IT)	Azure Sentinel, M365 G5 Compliance, M365 G5 Security Adobe, Sharepoint, O365, Azure, JIRA, MDM etc	\$331,387.30	\$331,387.30	\$0.00	0.00%
				5000	Software	ITRACK- OmnigoIncrease \$1k for costs	\$14,000.00	\$14,000.00	\$0.00	0.00%
				7000	Software	Plus SWC Costs Licensing System Software	\$350,000.00	\$158,445.00	(\$191,555.00)	-54.73%
		U04	Information Technology Chargeback	1400	INFORMATION TECHNOLOGY CHARGEBACK	decrease -\$40,794.56 EOTSS LMS HRCMS MMARS	\$65,000.00	\$24,205.44	(\$40,794.56)	-62.76%
		U05	Information Technology (IT) Temp Staff Augmentation Profs	1000	IT Consultants	diversity moved to HR Diversity Consultants	\$25,000.00	\$0.00	(\$25,000.00)	-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									
		U05	Information Technology (IT) Temp Staff Augmentation Profs	1000	IT Consultants	Web penetration Testing	\$8,000.00	\$8,000.00	\$0.00	0.00%
				1400	CMS - \$2,484,206.46	CMS - IGT Intelligen (PPC, MGM, EBH) IGT move adjusted costs down 39,127.83	\$2,287,240.44	\$2,287,240.44	\$0.00	0.00%
				1400	CONSULTING - \$50,000	IT Consulting Support (TBD)	\$50,000.00	\$50,000.00	\$0.00	0.00%
				1400	IGT NOC Migration	Increase for data center move and for parts IGT NOC Migration Removed	\$0.00	\$0.00	\$0.00	#Num!
				1400	IT Staff Augment	Contract Systems Admin eDiscovery Specialist	\$80,000.00	\$80,000.00	\$0.00	0.00%
				1400	IT Staff Augment	Talent Burst It Staff Augment	\$39,750.00	\$39,750.00	\$0.00	0.00%
				1400	Staff Augmentations Professionals	McInnis Consulting Jira Expert Removed	\$0.00	\$0.00	\$0.00	#Num!
		U06	Information Technology (IT) Cabling	1400	IT Cabling	Runs/Cabling	\$3,000.00	\$3,000.00	\$0.00	0.00%
		U07	Information Technology (IT) Equipment	1400	IT Equipment	decrease of \$75K IT Equipment, emergency replacements (switches, routers, firewalls) etc	\$195,000.00	\$120,000.00	(\$75,000.00)	-38.46%
		U09	Information Technology (IT) Equip Rental Or Lease	1400	INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE	increased \$7,009 for ACS Leases Refresh lease	\$112,891.00	\$120,000.00	\$7,109.00	6.30%
		U10	Information Tech (IT) Equipment Maintenance & Repair	1000	Cable	Cable/Comcast	\$5,500.00	\$5,500.00	\$0.00	0.00%
				1400	IT Maintenance and Repair	Annual M&S Equipment/Services	\$77,633.09	\$77,633.09	\$0.00	0.00%
		U11	Information Technology (IT) Contract Services	1400	IT Contract Services	LMS, Gartner, Tallan Servicese increase of \$120K for Tier Point. Includes Xfact for Licensing Maintenance	\$395,217.00	\$515,217.00	\$120,000.00	30.36%
				7000	IT Consultant	Plus SWC Costs and implementations costs spread to FY27 Licensing System Implementation	\$262,500.00	\$167,000.00	(\$95,500.00)	-36.38%
Obj Class Totals:							\$4,725,628.83	\$4,424,888.27	(\$300,740.56)	-6.36%
MGC Regulatory Costs Totals:							\$33,272,060.50	\$32,364,200.48	(\$907,860.02)	-2.73%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Office of Attorney General and AGO MSP									
		JJ	OPERATIONAL SERVICES							
		J25	Laboratory & Pharmaceutical Services	9000	State Police	MSPAGO Straight Time Troopers 3% increase including Payroll Taxes	\$687,879.43	\$682,026.00	(\$5,853.43)	-0.85%
				9000	State Police	3% COLA plus taxes MSPAGO State Police OT 3% increase plus taxes	\$382,830.81	\$403,030.11	\$20,199.30	5.28%
		Obj Class Totals:					\$1,070,710.24	\$1,085,056.11	\$14,345.87	1.34%
		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	\$4,500,000.00	\$1,572,616.00	53.72%
		Obj Class Totals:					\$2,927,384.00	\$4,500,000.00	\$1,572,616.00	53.72%
	Office of Attorney General and AGO MSP			Totals:			\$3,998,094.24	\$5,585,056.11	\$1,586,961.87	39.69%

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

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
Appropriation Totals							\$40,016,018.77	\$40,806,347.84	\$790,329.07	1.98%
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	1000	Employee Compensation	Admin Employees Salaries	\$90,663.52	\$91,396.73	\$733.21	0.81%	
			1100	Employee Compensatio	HR Employees Salaries	\$13,561.75	\$6,458.38	(\$7,103.37)	-52.38%	
			1100	Raises	3% COLA/Incentives/Equity Agency Wide	\$18,910.14	\$17,957.46	(\$952.68)	-5.04%	
			1200	Employee Compensation	Legal Employees Salaries	\$28,684.14	\$29,349.96	\$665.82	2.32%	
			1300	Employee Compensation	Exec. Dir. Employees Salaries	\$16,174.31	\$20,052.04	\$3,877.73	23.97%	
			1400	Employee Compensation	IT Employees Salaries	\$50,863.65	\$51,027.64	\$163.99	0.32%	
			1500	Employee Compensation	Commissioners Employees Salaries	\$31,280.31	\$33,454.49	\$2,174.18	6.95%	
			1800	Employee Compensation	Communications Employees Salaries	\$7,183.75	\$7,278.92	\$95.17	1.32%	
			3000	Employee Compensation	Regular Employee Salaries	\$361,690.94	\$372,541.67	\$10,850.73	3.00%	
			5000	Employee Compensation	Admin Employees Salaries	\$20,233.39	\$19,097.24	(\$1,136.15)	-5.62%	
			7000	Employee Compensation	Regular Employee Salaries	\$5,104.63	\$1,799.09	(\$3,305.54)	-64.76%	
			All	Employee Compensation	N/A	\$0.00	\$0.00	\$0.00	#Num!	
			All	Regular Employee Compensation	Turnover Savings 5% of payroll	(\$32,462.40)	(\$47,256.46)	(\$14,794.06)	45.57%	
		Obj Class Totals:					\$611,888.13	\$603,157.16	(\$8,730.97)	-1.43%
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	3000	Travel	Out of State Travel Reimbursement Reduced \$6k	\$4,000.00	\$4,000.00	\$0.00	0.00%	
	B02	In-State Travel	3000	Travel	In State Travel Reimbursement Reduced 1K	\$2,000.00	\$2,000.00	\$0.00	0.00%	
		Obj Class Totals:					\$6,000.00	\$6,000.00	\$0.00	0.00%
	CC	SPECIAL EMPLOYEES								
	C04	Contracted Seasonal Employees	3000	Seasonals	Seasonal Employees	\$482,040.00	\$482,040.00	\$0.00	0.00%	
	C23	Management, Business Professionals & Admin Services	1100	Contract Employee	Administrative Help	\$5,200.00	\$5,320.00	\$120.00	2.31%	
		Obj Class Totals:					\$487,240.00	\$487,360.00	\$120.00	0.02%
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	1000	Fringe	Fringe Rate of 35.60%	\$39,311.70	\$32,537.24	(\$6,774.46)	-17.23%	

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									
	MGC Regulatory Costs									
		D09	Fringe Benefit Cost Recoupment	1000	Taxes	Tax rate of 2.21%	\$2,221.26	\$2,019.87	(\$201.39)	-9.07%
				1100	Fringe	Fringe Rate of 35.60%	\$5,880.37	\$3,367.18	(\$2,513.19)	-42.74%
				1100	Taxes	Tax rate of 2.21%	\$332.26	\$142.73	(\$189.53)	-57.04%
				1200	Fringe	Fringe Rate of 35.60%	\$12,437.44	\$10,448.59	(\$1,988.85)	-15.99%
				1200	Taxes	Tax rate of 2.21%	\$702.76	\$648.63	(\$54.13)	-7.70%
				1300	Fringe	Fringe Rate of 35.60%	\$7,013.19	\$7,138.53	\$125.34	1.79%
				1300	Taxes	Tax rate of 2.21%	\$396.27	\$443.15	\$46.88	11.83%
				1400	Fringe	Fringe Rate of 35.60%	\$22,054.48	\$18,165.84	(\$3,888.64)	-17.63%
				1400	Taxes	Tax rate of 2.21%	\$1,246.15	\$1,127.71	(\$118.44)	-9.50%
				1500	Fringe	Fringe Rate of 35.60%	\$13,563.14	\$11,909.80	(\$1,653.34)	-12.19%
				1500	Taxes	Tax rate of 2.21%	\$766.37	\$739.34	(\$27.03)	-3.53%
				1800	Fringe	Fringe Rate of 35.60%	\$3,114.87	\$2,582.30	(\$532.57)	-17.10%
				1800	Taxes	Tax rate of 2.21%	\$176.00	\$108.49	(\$67.51)	-38.36%
				3000	Fringe	Fringe Rate of 35.60%	\$156,829.20	\$132,624.83	(\$24,204.37)	-15.43%
				3000	Taxes	Tax rate of 2.21%	\$8,861.42	\$8,233.17	(\$628.25)	-7.09%
				5000	Fringe	Fringe Rate of 35.60%	\$20,233.39	\$6,798.62	(\$13,434.77)	-66.40%
				5000	Taxes	Tax rate of 2.21%	\$8,773.20	\$422.05	(\$8,351.15)	-95.19%
				7000	Fringe	Fringe Rate of 35.60%	\$2,213.37	\$640.48	(\$1,572.89)	-71.06%
				7000	Taxes	Tax rate of 2.21%	\$125.06	\$39.76	(\$85.30)	-68.21%
				All	Fringe and Taxes	N/A	\$0.00	\$0.00	\$0.00	#Num!
		Obj Class Totals:					\$306,251.90	\$240,138.31	(\$66,113.59)	-21.59%
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies	3000	Supplies	W.B. Mason moved to Finance	\$0.00	\$0.00	\$0.00	#Num!
		E02	Printing Expenses & Supplies	3000	Printing	Millineum Printing moved to Finance	\$0.00	\$0.00	\$0.00	#Num!
		E12	Subscriptions, Memberships & Licensing Fees	3000	Memberships	AA Dority/Organization of Racing Investigators not renewing would fall under IEB	\$0.00	\$0.00	\$0.00	#Num!
				3000	Memberships	Assoc. of Racing Regulators	\$18,700.00	\$18,700.00	\$0.00	0.00%
		E13	Advertising Expenses	3000	Public Hearing Notices	Boston Globe moved to Legal	\$0.00	\$0.00	\$0.00	#Num!
				3000	Public Hearing Notices	Boston Herald moved to Legal	\$0.00	\$0.00	\$0.00	#Num!
		E15	Bottled Water	3000	Water	Belmont Springs/DS Waters of America	\$360.00	\$360.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ	3000	Travel Agent	Travel	\$5,000.00	\$5,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees	3000	Conferences	Assoc. of Racing Comm./Louisiana Racing/Thoroughbred Racing	\$3,000.00	\$3,000.00	\$0.00	0.00%
		Obj Class Totals:					\$27,060.00	\$27,060.00	\$0.00	0.00%
		FF	FACILITY OPERATIONAL EXPENSES							

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
		F05	Laboratory Supplies	3000	Vet Supplies	Gloves, scrubs etc.	\$2,000.00	\$2,000.00	\$0.00	0.00%
		F09	Clothing & Footwear	3000	Equipment	Misc Facility Equipment Removed from Budget	\$0.00	\$0.00	\$0.00	#Num!
				3000	Uniforms	Racing Uniforms for Seasonal Employees Reduced \$15K	\$10,000.00	\$10,000.00	\$0.00	0.00%
		Obj Class Totals:					\$12,000.00	\$12,000.00	\$0.00	0.00%
		HH	CONSULTANT SVCS (TO DEPTS)							
		H19	Management Consultants	3000	Hearing Officer	Hearing Officer for Racing Appeals	\$10,000.00	\$10,000.00	\$0.00	0.00%
		Obj Class Totals:					\$10,000.00	\$10,000.00	\$0.00	0.00%
		JJ	OPERATIONAL SERVICES							
		J10	Auxiliary Financial Services	3000	Credit Cards	Bank of America credit card terminal fees	\$1,000.00	\$1,000.00	\$0.00	0.00%
		J25	Laboratory & Pharmaceutical Services	3000	Testing	Workcare Reduced \$500	\$1,500.00	\$1,500.00	\$0.00	0.00%
		J28	Law Enforcement	3000	State Police	MSP Racing Straight Time Moved to IEB	\$0.00	\$0.00	\$0.00	#Num!
				3000	State Police	N/A	\$0.00	\$0.00	\$0.00	#Num!
		JJ1	Legal Support Services	3000	Stenographer	Hardeman RealTime Moved to Legal	\$0.00	\$0.00	\$0.00	#Num!
		JJ2	Auxiliary Services	3000	Autopsies	Uconn Pathology	\$6,000.00	\$6,000.00	\$0.00	0.00%
				3000	Testing Lab	Industrial Laboratories or alternate lab	\$382,500.00	\$382,500.00	\$0.00	0.00%
		Obj Class Totals:					\$391,000.00	\$391,000.00	\$0.00	0.00%
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR							
		L46	Print, Photocopying & Micrograph Equipment Maint/Repair	3000	Maintenance Contract	K & A Industries--Badge Printer	\$915.00	\$915.00	\$0.00	0.00%
		Obj Class Totals:					\$915.00	\$915.00	\$0.00	0.00%
		MM	PURCHASED CLIENT/PROGRAM SVCS							
		M03	Purchased Human & Social Services For Clients/Non Medical	3000	Hardship Payments	Economic Hardship Payments--Statutorily Required	\$20,000.00	\$20,000.00	\$0.00	0.00%
				3000	Legislative Mandate	Jockey's Guild--Statutory Requirement	\$65,000.00	\$65,000.00	\$0.00	0.00%
		M04	Services Purch Support of Human/Social Services for Clients	3000	ISA	ISA with DPH Compulsive Gambling--Statutory Requirement	\$70,000.00	\$70,000.00	\$0.00	0.00%
		Obj Class Totals:					\$155,000.00	\$155,000.00	\$0.00	0.00%
		UU	IT Non-Payroll Expenses							
		U02	Telecommunications Services - Voice	3000	Phones	Verizon/AT&T Reduced \$3,000 removed phone lines	\$2,000.00	\$2,000.00	\$0.00	0.00%
		U05	Information Technology (IT) Temp Staff Augmentation Profs	3000	Database	Racing Licensing System Reduced \$3,000	\$2,000.00	\$2,000.00	\$0.00	0.00%
		Obj Class Totals:					\$4,000.00	\$4,000.00	\$0.00	0.00%
	MGC Regulatory Costs		Totals:				\$2,011,355.03	\$1,936,630.47	(\$74,724.56)	-3.72%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	Indirect									
		EE	ADMINISTRATIVE EXPENSES							
		E16	Indirect Cost Recoupment	2000	Indirect	N/A	\$0.00	\$0.00	\$0.00	#Num!
				2000	Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$111,802.56	\$150,137.40	\$38,334.84	34.29%
			Obj Class Totals:				\$111,802.56	\$150,137.40	\$38,334.84	34.29%
	Indirect		Totals:				\$111,802.56	\$150,137.40	\$38,334.84	34.29%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
Appropriation Totals							\$2,123,157.59	\$2,086,767.87	(\$36,389.72)	-1.71%
10500004	Community Mitigation									
	MGC Regulatory Costs									
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	1100	Raises	3% COLA/Incentives/Equity Agency Wide	\$6,612.05	\$9,469.89	\$2,857.84	43.22%
				1900	Employee Compensation	Regular Employee Salaries	\$287,568.97	\$315,662.86	\$28,093.89	9.77%
		Obj Class Totals:					\$294,181.02	\$325,132.75	\$30,951.73	10.52%
		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 35.60%	\$124,689.90	\$112,375.98	(\$12,313.92)	-9.88%
				1900	Taxes	Tax rate of 2.21%	\$7,045.44	\$6,976.15	(\$69.29)	-0.98%
		Obj Class Totals:					\$131,735.34	\$119,352.13	(\$12,383.21)	-9.40%
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies	1900	Supplies	Supplies Binders	\$2,500.00	\$2,500.00	\$0.00	0.00%
		E16	Indirect Cost Recoupment	1900	Indirect	Indirect Rate of 10%	\$0.00	\$31,566.27	\$31,566.27	#Div/0!
		Obj Class Totals:					\$2,500.00	\$34,066.27	\$31,566.27	1262.65%
		UU	IT Non-Payroll Expenses							
		U07	Information Technology (IT) Equipment	1900	Database	Services Maintenance/Upgrades to Database	\$50,000.00	\$50,000.00	\$0.00	0.00%
		Obj Class Totals:					\$50,000.00	\$50,000.00	\$0.00	0.00%
MGC Regulatory Costs			Totals:				\$483,416.36	\$533,551.15	\$50,134.79	10.37%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500004	Community Mitigation										
Appropriation Totals							\$483,416.36	\$533,551.15	\$50,134.79	10.37%	
10501384	Sports Wagering Control Fund										
	MGC Regulatory Costs										
	AA	REGULAR EMPLOYEE COMPENSATION									
	A01	Salaries: Inclusive	1000	Employee Compensation	Admin Employees Salaries		\$295,541.82	\$308,693.04	\$13,151.22	4.45%	
			1000	Salary			\$8,125.00	\$0.00	(\$8,125.00)	-100.00%	
			1100	Employee Compensation	HR Employees Salaries		\$212,887.49	\$172,838.65	(\$40,048.84)	-18.81%	
			1100	Merit Increases	Intern Program that Could Provide Up to 2 regular and 1 graduate intern		\$37,500.00	\$37,500.00	\$0.00	0.00%	
			1100	Raises	3% COLA/Incentives/Equity Agency Wide		\$113,569.85	\$144,823.22	\$31,253.37	27.52%	
			1200	Employee Compensation	Legal Employees Salaries		\$286,841.38	\$293,499.46	\$6,658.08	2.32%	
			1300	Employee Compensation	Exec. Dir. Employees Salaries		\$161,743.18	\$200,520.34	\$38,777.16	23.97%	
			1400	Employee Compensation	IT Employees Salaries		\$809,995.31	\$839,930.66	\$29,935.35	3.70%	
			1500	Employee Compensation	Commissioners Employees Salaries		\$312,802.90	\$334,544.73	\$21,741.83	6.95%	
			1500	Salary			\$11,500.00	\$0.00	(\$11,500.00)	-100.00%	
			1800	Employee Compensation	Communications Employees Salaries		\$91,587.60	\$113,630.70	\$22,043.10	24.07%	
			5000	Employee Compensation	Admin Employees Salaries		\$1,120,577.07	\$1,437,036.47	\$316,459.40	28.24%	
			5500	Employee Compensation	N/A		\$0.00	\$0.00	\$0.00	#Num!	
			5500	Employee Compensation	Regular Employee Salaries		\$937,652.92	\$966,707.22	\$29,054.30	3.10%	
			5500	Salary			\$27,500.00	\$0.00	(\$27,500.00)	-100.00%	
			7000	Employee Compensation	Regular Employee Salaries		\$346,909.48	\$400,315.33	\$53,405.85	15.39%	
			All	Employee Compensation	N/A		\$0.00	\$0.00	\$0.00	#Num!	
			All	Regular Employee Compensation	Turnover Savings 7.5% of payroll		(\$194,961.58)	(\$381,113.75)	(\$186,152.17)	95.48%	
Obj Class Totals:							\$4,579,772.42	\$4,868,926.07	\$289,153.65	6.31%	
	BB	REGULAR EMPLOYEE RELATED EXPEN									
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	1200	Travel	moved 10K from software Out of State Travel and Training		\$0.00	\$10,000.00	\$10,000.00	#Div/0!	
			1500	Travel Reimbursements	7K moved from1050-0001 Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits)		\$0.00	\$7,000.00	\$7,000.00	#Div/0!	

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	5000	Travel	Out of State Travel Costs for Sports Wagering	\$10,000.00	\$10,000.00	\$0.00	0.00%
				5500	Out of State Travel	Out of State Licensee Visits and Conferences increase for extra FTEs	\$5,500.00	\$5,500.00	\$0.00	0.00%
		B02	In-State Travel	1100	Travel	added for HR conferences In and Out of state Travel AOC as well as site visits of licensees	\$0.00	\$6,000.00	\$6,000.00	#Div/0!
				5500	In-State Travel	Licensee visits, in-state meetings and conferences Mileage Reimbursements	\$3,000.00	\$3,000.00	\$0.00	0.00%
		Obj Class Totals:					\$18,500.00	\$41,500.00	\$23,000.00	124.32%
	CC	SPECIAL EMPLOYEES								
		C23	Management, Business Professionals & Admin Services	1100	Contract Employee	3% cost escalation Administrative Help	\$24,000.00	\$48,389.40	\$24,389.40	101.62%
				5000	Contract Employee	3% COLA Civilian Investigators	\$130,000.00	\$133,900.00	\$3,900.00	3.00%
		Obj Class Totals:					\$154,000.00	\$182,289.40	\$28,289.40	18.37%
	DD	PENSION & INSURANCE RELATED EX								
		D09	Fringe Benefit Cost Recoupment	1000	Fringe	Fringe Rate of 35.60%	\$3,722.06	\$0.00	(\$3,722.06)	-100.00%
				1000	Fringe	Fringe Rate of 35.60%	\$128,146.93	\$109,894.72	(\$18,252.21)	-14.24%
				1000	Taxes	Tax rate of 2.21%	\$7,240.78	\$6,822.12	(\$418.66)	-5.78%
				1100	Fringe	Fringe Rate of 35.60%	\$92,308.02	\$72,210.55	(\$20,097.47)	-21.77%
				1100	Taxes	Tax rate of 2.21%	\$5,215.74	\$3,819.73	(\$1,396.01)	-26.77%
				1200	Fringe	Fringe Rate of 35.60%	\$124,374.42	\$104,485.81	(\$19,888.61)	-15.99%
				1200	Taxes	Tax rate of 2.21%	\$7,027.61	\$6,486.34	(\$541.27)	-7.70%
				1300	Fringe	Fringe Rate of 35.60%	\$86,117.44	\$71,385.24	(\$14,732.20)	-17.11%
				1300	Taxes	Tax rate of 2.21%	(\$12,022.90)	\$4,431.50	\$16,454.40	-136.86%
				1400	Fringe	Fringe Rate of 35.60%	\$351,213.97	\$299,015.31	(\$52,198.66)	-14.86%
				1400	Taxes	Tax rate of 2.21%	\$19,844.89	\$18,562.47	(\$1,282.42)	-6.46%
				1500	Fringe	Fringe Rate of 35.60%	\$5,268.15	\$0.00	(\$5,268.15)	-100.00%
				1500	Fringe	Fringe Rate of 35.60%	\$135,631.34	\$119,097.92	(\$16,533.42)	-12.19%
				1500	Taxes	Tax rate of 2.21%	\$7,663.67	\$7,393.44	(\$270.23)	-3.53%
				1800	Fringe	Fringe Rate of 35.60%	\$39,712.37	\$40,452.53	\$740.16	1.86%
				1800	Taxes	Tax rate of 2.21%	\$2,243.90	\$1,987.47	(\$256.43)	-11.43%
				5000	Fringe	Fringe Rate of 35.60%	\$485,882.22	\$511,584.98	\$25,702.76	5.29%
				5000	Taxes	Tax rate of 2.21%	\$27,454.14	\$31,758.51	\$4,304.37	15.68%
				5000	Taxes	Tax rate of 2.45% on Civilian Investigators	\$2,697.35	\$2,506.11	(\$191.24)	-7.09%
				5500	Fringe	Fringe Rate of 35.60%	\$12,597.75	\$0.00	(\$12,597.75)	-100.00%
				5500	Fringe	Fringe Rate of 35.60%	\$406,566.31	\$344,147.77	(\$62,418.54)	-15.35%
				5500	Fringe and Taxes	N/A	\$0.00	\$0.00	\$0.00	#Num!
				5500	Taxes	Tax rate of 2.21%	\$22,972.50	\$21,364.23	(\$1,608.27)	-7.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
		D09	Fringe Benefit Cost Recoupment	7000	Fringe	Fringe Rate of 35.60%	\$150,419.95	\$142,512.26	(\$7,907.69)	-5.26%
				7000	Taxes	Tax rate of 2.21%	\$8,499.28	\$8,846.97	\$347.69	4.09%
				All	Fringe and Payroll Taxes	Fringe and Payroll Taxes on Turnover Savings (45.81%)	(\$89,311.90)	(\$144,099.11)	(\$54,787.21)	61.34%
				All	Fringe and Taxes	N/A	\$0.00	\$0.00	\$0.00	#Num!
			Obj Class Totals:				\$2,031,485.99	\$1,784,666.87	(\$246,819.12)	-12.15%
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies	1000	Supplies	for admin expenses racing and other divisions W.B. Mason/Veteran's Business Supply	\$0.00	\$25,000.00	\$25,000.00	#Div/0!
		E02	Printing Expenses & Supplies	5500	Printing & Administrative Supplies	SW Reports and Ad Hoc Reports Additional \$500 for Reporting	\$2,000.00	\$2,000.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees	5500	Subscriptions, Memberships & Licensing Fees	SBRA membership, trade journals other subscriptions	\$7,500.00	\$7,500.00	\$0.00	0.00%
		E20	Motor Vehicle Chargeback	1000		Telemetrics, OVM Management, Leases Split with Gaming	\$0.00	\$4,800.00	\$4,800.00	#Div/0!
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	1000	Laz Parking/VPNE	moved 24K from Gaming Parking at 33 Arch St.	\$0.00	\$24,000.00	\$24,000.00	#Div/0!
				1100	Conference Incidentals	Conference Incidentals	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
		E30	Credit Card Purchases	1500	Credit Card	\$500 new and \$1.5K moved from 1050-0001 Allowable Credit Card Expenses	\$0.00	\$2,000.00	\$2,000.00	#Div/0!
				5500	Credit Card Purchases	Credit Card Purchases	\$5,000.00	\$6,000.00	\$1,000.00	20.00%
		E41	Out Of State Travel Expen on Behalf of State Employ	1100	Travel	Travel Agent	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
				1200	Conference, Training, Registration Fees	moved 5K from software Conference, Training, Registration Fees \$1,750 Increase for more conferences	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
				1200	Travel	moved 5K from software Conference/Trainings Travel and Lodging for FTEs Increase \$2,500 for more travel	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
				1500	Travel	5K new and 2K moved from 1050-0001 Travel	\$0.00	\$7,000.00	\$7,000.00	#Div/0!
				5000	Travel Agent	Travel for Sports Wagering	\$35,000.00	\$35,000.00	\$0.00	0.00%
				5500	Travel Agent	Travel Agency Fees increase for additional FTEs	\$13,000.00	\$16,000.00	\$3,000.00	23.08%
		EE2	Conference, Training and Registration Fees	1500	Registration Fees	2K new and 2K moved from 1050-0001 Conference/Trainings	\$0.00	\$4,000.00	\$4,000.00	#Div/0!
				5000	Conferences	Conferences for Sports Wagering	\$15,000.00	\$15,000.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
		EE2	Conference, Training and Registration Fees	5500	Conference, Training and Registration Fees	UNLV; G2E; NAGRA or SBRA meeting, GLI Roundtables Increase 2,000 for additional FTEs	\$14,850.00	\$16,000.00	\$1,150.00	7.74%
		Obj Class Totals:					\$92,350.00	\$184,300.00	\$91,950.00	99.57%
	GG	ENERGY COSTS AND SPACE RENTAL								
	G01	Space Rental		1000	Office Lease	increase for new lease increase In FY25 we received 3 months of free rent plus 6 months at ~\$50/sq ft. If FY26 6 months at ~\$50/sq ft and 6 months at ~\$79/sq ft. --70% of annual lease to Gaming 30% to Sports Wagering	\$296,614.36	\$434,998.89	\$138,384.53	46.65%
				1500	75-101 Parking Garage	Parking 75-101--5 spaces. Two of the spaces are included in the lease. This item pays for 3 of the spaces.	\$5,437.80	\$5,437.80	\$0.00	0.00%
	G03	Electricity		1000	Electricity	\$1,199 increase for inflation split between accounts @101 Federal St. 12 months	\$9,301.10	\$10,500.00	\$1,198.90	12.89%
		Obj Class Totals:					\$311,353.26	\$450,936.69	\$139,583.43	44.83%
	HH	CONSULTANT SVCS (TO DEPTS)								
	H09	Attorneys/Legal Services		1000	Insurence	split from gaming insurance costs	\$0.00	\$49,050.00	\$49,050.00	#Div/0!
				1200	Outside Counsel	Outside Counsel - A&K	\$200,000.00	\$240,000.00	\$40,000.00	20.00%
				1200	Outside Counsel	move 40k from software Increase for Consultation for New Union Initiative Labor Employment Law	\$0.00	\$40,000.00	\$40,000.00	#Div/0!
				5000	Consultant		(\$124,758.80)	\$0.00	\$124,758.80	-100.00%
				5500	Consultant	includes but not limited to new for sports wagering consultant services for 8 months, data analysis, policy and research	\$46,666.67	\$119,000.00	\$72,333.33	155.00%
	H19	Management Consultants		1000	Outside Consultant	work related to sportsbook CPA Firm for Annual Audits consistent with Generally Accepted Auditing Standards	\$0.00	\$50,000.00	\$50,000.00	#Div/0!
				5500	Outside Consultant	Eide Bailly SW Auditing for Operators and related services	\$0.00	\$152,336.00	\$152,336.00	#Div/0!
	H23	Program Coordinators		5500	Consultant	20K for market review consultant	\$20,000.00	\$40,000.00	\$20,000.00	100.00%
				5500	Consultants	N/A	\$0.00	\$0.00	\$0.00	#Num!
	HH1	Financial Services		5000	Consultants	Consultants -RSM--Vendor License Reviews for Sports Wagering	\$1,242,214.29	\$1,725,000.00	\$482,785.71	38.86%
				5000	Consultants	Consultants -RSM	\$0.00	\$0.00	\$0.00	#Num!
				5000	Consultants-RSM		\$438,264.30	\$0.00	(\$438,264.30)	-100.00%
		Obj Class Totals:					\$1,822,386.46	\$2,415,386.00	\$592,999.54	32.54%
	JJ	OPERATIONAL SERVICES								
	J25	Laboratory & Pharmaceutical Services		5000	State Police	4 FTE related to Sports Wagering	\$461,595.28	\$447,694.00	(\$13,901.28)	-3.01%
				5000	State Police	shifted costs to 4 additional trooper for Sports Wagering	\$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
10501384	Sports Wagering Control Fund									
	MGC Regulatory Costs									
		J25	Laboratory & Pharmaceutical Services	5000	State Police OT & Travel	OT and Travel for Troopers related to background investigations assigned to MGC GEU Increase 3% plus taxes	\$0.00	\$925,000.00	\$925,000.00	#Div/0!
		Obj Class Totals:					\$461,595.28	\$1,372,694.00	\$911,098.72	197.38%
		OO								
		O99		1300	Consulting and Payroll	N/A	\$0.00	\$0.00	\$0.00	#Num!
				1300	Consulting and Payroll	Sports Wagering Set Aside for FY24 Build Out of SW Regulatory Environment	\$0.00	\$0.00	\$0.00	#Num!
		Obj Class Totals:					\$0.00	\$0.00	\$0.00	#Num!
		UU	IT Non-Payroll Expenses							
		U02	Telecommunications Services - Voice	1400	TELECOMMUNICATIONS SERVICES - VOICE	OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	\$32,122.38	\$32,122.38	\$0.00	0.00%
		U03	Software & Information Technology Licenses (IT)	1000	Software	Software - LinkSquares CLM	\$14,250.00	\$14,250.00	\$0.00	0.00%
				1100	Software	Additional Cornerstone Module LMS Software - HR, Cornerstone LMS	\$0.00	\$27,000.00	\$27,000.00	#Div/0!
				1200	Software	decrease 100K Relativity Document Search and PIR Tool Replacement for Relativity	\$155,000.00	\$55,000.00	(\$100,000.00)	-64.52%
				1400	SOFTWARE & INFORMATION TECHNOLOGY LICENSES (IT)	Increase \$86,671.56 for Azure Sentinel, M365 G5 Compliance, M365 G5 Security Adobe, Sharepoint, O365, Azure, JIRA, MDM etc	\$154,464.88	\$154,464.88	\$0.00	0.00%
				5500	software	Incident Tracker Increase for actual cost of @5,000 plus additional modifications	\$10,500.00	\$10,500.00	\$0.00	0.00%
				7000	Software	Plus SWC Costs Licensing System Software	\$150,000.00	\$158,445.00	\$8,445.00	5.63%
		U05	Information Technology (IT) Temp Staff Augmentation Profs	5500	IT Consultant	increase 120K for full year IT Consultant - GLI	\$60,000.00	\$180,000.00	\$120,000.00	200.00%
				5500	IT Consultant	K IT Consultant - GLI - ICS	\$40,000.00	\$50,000.00	\$10,000.00	25.00%
				5500	IT Consultants		\$80,000.00	\$0.00	(\$80,000.00)	-100.00%
		U06	Information Technology (IT) Cabling	1400	IT Cabling	Raynham Build out	\$54,531.48	\$54,531.48	\$0.00	0.00%
				1400	IT Cabling	Suffolk Build out new \$26,050.08 in one time costs Suffolk Build out	\$54,531.48	\$0.00	(\$54,531.48)	-100.00%
		U07	Information Technology (IT) Equipment	1400	IT Equipment	IT Equipment, emergency replacements (switches, routers, firewalls) etc	\$41,325.00	\$41,325.00	\$0.00	0.00%
		U09	Information Technology (IT) Equip Rental Or Lease	1400	INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE	ACS Leases (Refresh)	\$35,823.08	\$35,823.08	\$0.00	0.00%
		U10	Information Tech (IT) Equipment Maintenance & Repair	1400	IT Maintenance and Repair	Annual M&S Equipment/Services	\$37,563.79	\$37,563.79	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	Indirect									
		EE	ADMINISTRATIVE EXPENSES							
		E16	Indirect Cost Recoupment	2000	Indirect		\$812.50	\$0.00	(\$812.50)	-100.00%
				2000	Indirect		\$1,150.00	\$0.00	(\$1,150.00)	-100.00%
				2000	Indirect		\$2,750.00	\$0.00	(\$2,750.00)	-100.00%
				2000	Indirect		\$4,666.67	\$0.00	(\$4,666.67)	-100.00%
				2000	Indirect	Commonwealth Required Indirect Cost Recoupment	\$520,356.13	\$1,001,721.91	\$481,365.78	92.51%
				2000	Indirect	N/A	\$0.00	\$0.00	\$0.00	#Num!
			Obj Class Totals:				\$529,735.30	\$1,001,721.91	\$471,986.61	89.10%
	Indirect		Totals:				\$529,735.30	\$1,001,721.91	\$471,986.61	89.10%

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

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
	Office of Attorney General and AGO MSP									
		00								
		099		9000	Attorney General	SW ISA with AGO for Enforcement Activities	\$500,000.00	\$500,000.00	\$0.00	0.00%
		Obj Class Totals:					\$500,000.00	\$500,000.00	\$0.00	0.00%
	Office of Attorney General and AGO MSP	Totals:					\$500,000.00	\$500,000.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10501384	Sports Wagering Control Fund									
Appropriation Totals							\$11,623,130.65	\$13,909,786.40	\$2,286,655.75	19.67%
40001101	MGC Regulatory Costs									
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	1100	Raises	3% COLA/Incentives/Equity Agency Wide		\$10,733.14	\$11,426.81	\$693.67	6.46%
	Obj Class Totals:						\$10,733.14	\$11,426.81	\$693.67	6.46%
MGC Regulatory Costs			Totals:				\$10,733.14	\$11,426.81	\$693.67	6.46%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
			Research and Responsible Gaming/PHTF							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	1700	Employee Compensation	additional FTE for FY26 Employee Salaries	\$357,771.35	\$540,893.83	\$183,122.48	51.18%
			Obj Class Totals:				\$357,771.35	\$540,893.83	\$183,122.48	51.18%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	1700	Travel	increase \$3,250 for additional travel needs Out of State Travel	\$1,250.00	\$4,500.00	\$3,250.00	260.00%
		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	\$10,500.00	\$3,250.00	44.83%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	1700	Fringe	Fringe Rate of 35.60%	\$155,129.66	\$192,558.24	\$37,428.58	24.13%
				1700	Taxes	Tax rate of 2.21%	\$8,765.40	\$11,953.76	\$3,188.36	36.37%
			Obj Class Totals:				\$163,895.06	\$204,512.00	\$40,616.94	24.78%
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies	1700	Printing Expenses and Supplies	Printed Materials for Game Sense	\$6,000.00	\$6,000.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees	1700	Memberships	Memberships - NAADGS, NCPG	\$6,000.00	\$6,000.00	\$0.00	0.00%
		E16	Indirect Cost Recoupment	1700	Indirect Charges	Indirect to EHHS	\$403,850.43	\$427,946.38	\$24,095.95	5.97%
		EE2	Conference, Training and Registration Fees	1700	Conferences	Conference, Training & Registration Fees	\$10,000.00	\$10,000.00	\$0.00	0.00%
				1700	Travel	increased travel need for Game Sense	\$0.00	\$8,000.00	\$8,000.00	#Div/0!
			Obj Class Totals:				\$425,850.43	\$457,946.38	\$32,095.95	7.54%
		FF	FACILITY OPERATIONAL EXPENSES							
		F16	Library & Teaching Supplies & Materials	1700	Books	Library/reference books Increase as needed for research	\$1,000.00	\$1,000.00	\$0.00	0.00%
			Obj Class Totals:				\$1,000.00	\$1,000.00	\$0.00	0.00%
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services	1700	Public Safety Research	Public Safety and Human Trafficking Research	\$115,000.00	\$100,000.00	(\$15,000.00)	-13.04%
		H23	Program Coordinators	1700	Branding	Initial set up costs for Creation of Player Health Brand Development	\$0.00	\$125,000.00	\$125,000.00	#Div/0!
				1700	Branding	Marketing media buys etc. ASG	\$150,000.00	\$150,000.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
			Research and Responsible Gaming/PHTF							
		H23	Program Coordinators	1700	Player Health Services	decrease \$21,430 for .5 year of Mass Council and .5 year of Player Health Services@ 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 --Requi	\$3,148,000.00	\$3,126,570.00	(\$21,430.00)	-0.68%
				1700	PNAS Study	PNAS Study	\$0.00	\$25,000.00	\$25,000.00	#Div/0!
				1700	Program manager	RG Evaluation including GameSense	\$125,000.00	\$100,000.00	(\$25,000.00)	-20.00%
				1700	Research Consultant	Research Review Committee	\$30,000.00	\$45,000.00	\$15,000.00	50.00%
				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:				\$3,655,000.00	\$3,758,570.00	\$103,570.00	2.83%
		JJ	OPERATIONAL SERVICES							
		JJ2	Auxiliary Services	1700	Translations	Document Translations Increase due to greater need for translation and diversity	\$15,000.00	\$15,000.00	\$0.00	0.00%
			Obj Class Totals:				\$15,000.00	\$15,000.00	\$0.00	0.00%
		PP	STATE AID/POL SUB							
		P01	Grants To Public Entities	1700	Community Driven Research	increased 155k for ongoing projects Community Driven Research	\$210,000.00	\$365,000.00	\$155,000.00	73.81%
				1700	Data Storage Grant	increase of \$152K for initial setup costs Data Storage Project/MODE moved to UMASS	\$75,000.00	\$227,000.00	\$152,000.00	202.67%
				1700	SEIGMA	Social & Economic Research(SEIGMA) Follow-up General Population Study	\$995,000.00	\$900,000.00	(\$95,000.00)	-9.55%
		PP1	Grants To Non-Public Entities	1700	PMW	Play My Way Incentives	\$40,000.00	\$30,000.00	(\$10,000.00)	-25.00%
			Obj Class Totals:				\$1,320,000.00	\$1,522,000.00	\$202,000.00	15.30%
		UU	IT Non-Payroll Expenses							
		U07	Information Technology (IT) Equipment	1700	Software	Software for self-exclusion across sports wagering operators	\$150,000.00	\$100,000.00	(\$50,000.00)	-33.33%
			Obj Class Totals:				\$150,000.00	\$100,000.00	(\$50,000.00)	-33.33%
			Research and Responsible Gaming/PHTF Totals:				\$6,095,766.84	\$6,610,422.22	\$514,655.38	8.44%

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							\$6,106,499.98	\$6,621,849.03	\$515,349.05	8.44%