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## Massachusetts Gaming Commission Meeting Minutes

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**Date/Time:** December 16, 2021, 10:00 a.m.  
**Place:** Massachusetts Gaming Commission  
VIA CONFERENCE CALL NUMBER: 1-646-741-5292  
PARTICIPANT CODE: 111 639 6781

The Commission conducted this public meeting remotely utilizing collaboration technology. Use of this technology was intended to ensure an adequate, alternative means of public access to the Commission's deliberations for any interested member of the public.

### **Commissioners Present:**

Chair Cathy Judd-Stein  
Commissioner Gayle Cameron  
Commissioner Brad Hill  
Commissioner Eileen O'Brien

#### 1. [Call to Order](#) (0:00)

Chair Judd-Stein called to order the 363<sup>rd</sup> public meeting of the Massachusetts Gaming Commission. Roll call attendance was conducted, and all four commissioners were present for the meeting.

#### 2. [Administrative Update](#) (0:53)

As a preliminary matter, Executive Director Wells noted that Wynn Resorts is looking to potentially develop property across the street from the casino and that staff is currently gathering information on that proposal and will keep the Commission informed as to any potential next steps or Commission review.

##### a. [On-Site Casino Updates](#) (1:30)

Assistant Director of Investigations & Enforcement Bureau/Gaming Agents Division Chief Bruce Band provided a brief update on the properties noting that they were all ready for the holidays, and IEB Director Loretta Lillios provided updates on the Covid protocols at the properties. The Commission thanked them for these updates.

b. [Recognition of Employee Departure](#) (7:49)

Executive Director Wells recognized the departure of two Commission employees, Digital Communications Officer Austin Bumpus and Executive Assistant Jamie Ennis. The Commission and staff thanked each of them for their years of service and wished them well in their next endeavors.

c. [Update of the Voluntary Self-Exclusion Program](#) (29:10)

Director of Research and Responsible Gaming Mark Vander Linden provided an update on the voluntary self-exclusion program, which is intended to allow persons who struggle to control their gambling a voluntary option to exclude themselves from the gaming establishment for a predetermined amount of time. Director Vander Linden noted that the voluntary self-exclusion program was launched in 2015 to coincide with the opening of Plainridge Park Casino and since that time has been a critical component to the overall approach to mitigate problem gambling in Massachusetts. He further noted that there are currently over 1000 individuals enrolled in the program and that options have been created during Covid for remote enrollment with a GameSense advisor.

In addition, Director Vander Linden noted that the Research and Responsible Gaming Division, in collaboration with the IT Division, will be launching a new voluntary self-exclusion web application which will function as the official list that will be shared with authorized parties.

The Commission thanked Director Vander Linden and his team for their continued evaluation and improvement in the area of problem gambling.

3. [Flex and Remote Hybrid Work Model Policy Adoption](#) (41:36)

Executive Director Wells noted that the Commission had noted on and approved a pilot policy for flexible and remote working arrangements which went into effect on November 1, 2021, and is effective through December 31, 2021. Executive Director Wells sought guidance from the Commission on how to move forward with working operations long-term. She noted that feedback from staff and managers along with the collective judgment of the return-to-office working group is supportive of the hybrid model, particularly where it pertains to retention and recruitment of employees while still recognizing the value of in-person working.

Commissioner O'Brien noted that the working group agreed that the policy adequately addresses the post-Covid world in terms of getting work done as well as retention. Commissioner Cameron agreed that it would be appropriate to move this from a pilot policy to a permanent policy which of course can be updated at any time as necessary. Commissioner Hill expressed that his only concern had been the public availability of staff and that through conversations with managers and staff, those concerns have been alleviated.

Commissioner O'Brien moved that the Commission approve incorporating the currently identified pilot program for flexible and remote work arrangement into the human resources personnel manual in place of the current section 1.15 which is titled workplace flexibility as

discussed here today specifically making sure to continue to include so much of the compressed workweek section as is still relevant. The motion was seconded by Commissioner Cameron.

*Roll call vote:*

*Commissioner Cameron: Aye.*

*Commissioner O'Brien: Aye.*

*Commissioner Hill: Aye.*

*Chair Judd-Stein: Aye.*

*The motion passed unanimously.*

4. [Gaming Policy Advisory Committee and Subcommittee Update](#) (1:02:20)

Chair Judd-Stein introduced Meg Mainzer Cohen, GPAC Chair, to update the Commission on the Gaming Policy Advisory Committee (GPAC) and its associated subcommittees. Ms. Mainzer Cohen updated the Commission on the current membership of the GPAC, its recent meetings and actions as well as upcoming meetings, and the subcommittee's recent reporting. The Commission thanked Ms. Cohen for her valuable update.

Additional updates were provided by Director of Research and Responsible Gaming Mark Vander Linden on the Addiction Services Subcommittee, a Subcommittee of the GPAC on which he serves as Chair; Commissioner Hill on the Community Mitigation Fund; and Commissioner O'Brien on the Public Safety Subcommittee.

5. [Racing Division](#) (1:26:19)

a. Plainridge Park Request for Revised 2022 Racing Schedule

Director of Racing Dr. Alexandra Lightbown introduced Steve O'Toole, Director of Racing for Plainridge Park Casino, with an updated 2022 racing schedule for PPC. Specifically, the updated schedule replaces Fridays with Tuesdays to account for Friday commutes, removes racing on the Wednesday before Thanksgiving, and eliminates some Sundays.

Commissioner Cameron moved that the Commission allow Plainridge Park's request to amend their previously approved racing schedule for 2022 racing season by approving the schedule contained in the Commissioners' Packet. The motion was seconded by Commissioner O'Brien.

*Roll call vote:*

*Commissioner Cameron: Aye.*

*Commissioner O'Brien: Aye.*

*Commissioner Hill: Aye.*

*Chair Judd-Stein: Aye.*

*The motion passed unanimously.*

b. [Suffolk Downs Requests](#) (1:33:57)

I. Request for 2021 Premium Free Period

Director Lightbown introduced Chip Tuttle, CIO for Suffolk Downs, and Suffolk's request for the 2021 premium free period to be October 9<sup>th</sup> through December 31<sup>st</sup>.

Commissioner Hill moved that in accordance with G.L. c. 128C, §2(5), the Commission recognize the twelve-week period from October 9, 2021, through December 31, 2021, as the period that Suffolk Downs has selected during which no simulcasting premium need to be paid. The motion was seconded by Commissioner Cameron.

*Roll call vote:*

*Commissioner Cameron: Aye.*

*Commissioner O'Brien: Aye.*

*Commissioner Hill: Aye.*

*Chair Judd-Stein: Aye.*

*The motion passed unanimously.*

## II. [Request for 2022 Premium Free Period](#) (1:36:06)

Dr. Lightbown introduced Suffolk Downs' request for the 2022 premium free period to be October 9<sup>th</sup> through December 31<sup>st</sup>.

Commissioner Cameron moved that in accordance with G.L. c. 128C, §2(5), the Commission recognize the twelve-week period from October 9, 2022, through December 31, 2022, as the period that Suffolk Downs has selected during which no simulcasting premium need to be paid. The motion was seconded by Commissioner Hill.

*Roll call vote:*

*Commissioner Cameron: Aye.*

*Commissioner O'Brien: Aye.*

*Commissioner Hill: Aye.*

*Chair Judd-Stein: Aye.*

*The motion passed unanimously.*

## III. [Request for Approval of Simulcast Import Locations](#) (1:37:32)

Dr. Lightbown introduced Suffolk Downs' request for approval of simulcast import locations, noting that a letter in the Commissioners' packet identifies the specific locations.

Commissioner O'Brien moved that the Commission approve the simulcast import signals requested by Suffolk Downs for 2022 as listed in their two-page December 6<sup>th</sup> letter and included in the Commissioners' Packet. The motion was seconded by Commissioner Cameron.

*Roll call vote:*

*Commissioner Cameron: Aye.*

*Commissioner O'Brien: Aye.*

*Commissioner Hill: Aye.*

*Chair Judd-Stein: Aye.*

*The motion passed unanimously.*

IV. [Request for Approval of Account Wagering Providers](#) (1:38:55)

Dr. Lightbown introduced Suffolk Downs' request for approval its account wagering providers, noting that all have been previously approved with the exception of BetMGM horse racing. Dr. Lightbown recommended that the Commission approve 1/ST Bet (formerly known as XpressBet), TVG, Twin Spires, FanDuel Racing, NYRA Bets, and BetMGM as account wagering providers for Suffolk Downs.

Commissioner O'Brien moved that the Commission approve the following account wagering vendors as requested by Suffolk Downs in their letter of December 20, 2022, namely 1/ST Bet, TVG, Twin Spires, FanDuel Racing, NYRA Bets, and BetMGM as. The motion was seconded by Commissioner Cameron.

*Roll call vote:*

*Commissioner Cameron: Aye.*

*Commissioner O'Brien: Aye.*

*Commissioner Hill: Aye.*

*Chair Judd-Stein: Aye.*

*The motion passed unanimously.*

6. [Licensing Division](#) (2:06:33)

a. MGM Springfield Service Employee Exemption Request

Licensing Division Chief Nakisha Skinner presented a request from MGM Springfield for an exemption to their multimedia designer from the service employee registration requirements and recommended that the Commission approve this request. She noted that the multimedia designer works with the creative management team in the marketing division and is responsible for design topography and layout trends for the visual tools that MGM uses to communicate, and that the position is an administrative one with no managerial responsibilities. Chief Skinner further noted that this position has no interaction with the gaming floor, no access to secure back-of-the-house areas, and no access to confidential or sensitive information. Finally, Chief Skinner noted that the position reports to the creative manager, which is a position that the Commission previously exempted from the service registration requirements.

Commissioner O'Brien moved that the Commission exempt the multimedia designer position at MGM Springfield from the Commission's registration requirements in accordance with 205 CMR 134.03(1)(b) for the reasons discussed today and outlined in the Commissioners' packet. The motion was seconded by Commissioner Hill.

*Roll call vote:*

*Commissioner Cameron: Aye.*

*Commissioner O'Brien: Aye.*

*Commissioner Hill: Aye.*

*Chair Judd-Stein: Aye.  
The motion passed unanimously.*

b. [Encore Boston Harbor Gaming Beverage License Amendment](#) (2:10:05)

Chief Skinner presented a gaming beverage license amendment from Encore Boston Harbor and requested a conditional rather than full approval of the amendment. Chief Skinner noted that Encore is planning to introduce its Black Tier Lounge on December 22<sup>nd</sup>, which is a space dedicated to its black tier rewards members and will include alcohol service and bar top video poker machines. She noted that this is not a new licensed area, but rather is a name and concept change to a space that is a currently licensed areas previously known as the Garden Lounge. Chief Skinner requested conditional approval because the space is undergoing minor construction and the alcohol storage area as well as the surveillance system are not quite ready. Specifically, the approval of the beverage license amendment would be conditioned on the installation of the outstanding items to the satisfaction of the gaming agents and the IEB.

Commissioner Hill asked if the Commission could reconvene to vote on the final approval of the license amendment rather than awarding a conditional approval and Chair Judd-Stein confirmed that it could.

Commissioner O'Brien sought clarification on the hours of operation for this space given inconsistencies in the documentation and Chief Skinner noted that she would seek clarification on this issue and report back to the Commission when the issue is brought back for final approval.

7. [Community Affairs](#) (2:26:57)

a. Request from Everett for Usage of Transportation Planning Grant Funds

Community Affairs Division Chief Joe Delaney presented a request from the City of Everett to repurpose approximately \$35,000 of the transportation planning grant funds that they received in 2017 to study bus lanes on lower Broadway. Chief Delaney provided some background on this award and the use of funds in the past. The Commission voiced its support for this project.

Commissioner Hill moved that the Commission approve the City of Everett's request to use \$34,950.53 remaining from its 2017 transportation planning grant to develop alternatives for the installation of a bus lane on lower Broadway as described in the memorandum contained in the Commissioners' packet and discussed here today, and further that the Commission staff be authorized to execute all necessary grant instruments commemorating this award in accordance with 205 CMR 153.04. The motion was seconded by Commissioner Cameron.

*Roll call vote:  
Commissioner Cameron: Aye.  
Commissioner O'Brien: Aye.  
Commissioner Hill: Aye.  
Chair Judd-Stein: Aye.*

*The motion passed unanimously.*

**8. [Legal Division](#) (2:32:15)**

- a. Final draft of amendments to 205 CMR 134.01: Key Gaming Employees and 205 CMR 134.02: Gaming Employees and Amended Small Business Impact Statement: Adopt and finalize the promulgation process

Associate General Counsel Carrie Torrisi presented a final draft of amendments to 205 CMR 134:01: Key Gaming Employees and 205 CMR 134:02: Gaming Employees. Counsel Torrisi noted that these draft regulations were initially reviewed by the Commission in early October and that the Commission voted to begin the promulgation process on October 21<sup>st</sup>. She further noted that a public hearing was held this morning and that no public comments on these regulations were received.

Commissioner Cameron moved that the Commission approve the amended Small Business Impact Statement relative to the amendments to 205 CMR 134.01 and 134.02 as included in the Commissioners' packet, and further moved to approve amendments to 205 CMR 134.01 and 134.02 as reflected in the packet and authorize staff to take the steps necessary to file the regulations with the Secretary of the Commonwealth and to proceed with the final regulation promulgation process. The motion was seconded by Commissioner O'Brien.

*Roll call vote:*

*Commissioner Cameron: Aye.*

*Commissioner O'Brien: Aye.*

*Commissioner Hill: Aye.*

*Chair Judd-Stein: Aye.*

*The motion passed unanimously.*

**9. [Legislative Update](#) (2:36:18)**

Chief Administrative Officer to the Chair and Special Projects Manager Crystal Howard provided the Commission with a legislative update. She highlighted that the current Open Meeting Law extension expires on April 1, 2022, and that staff is continuing to monitor sports betting legislation. The Commission thanked Ms. Howard for this update.

**10. [Regulation Review Process](#) (2:41:09)**

Executive Director Wells provided the Commission with an update on the regulation review process. She noted that the process has been updated so that the heads of each division will identify relevant regulations and add them to a tracking system created by Ms. Howard that will monitor the whole process. The Commission thanked Director Wells for this update.

**11. [Commissioner Updates](#) (2:45:02)**

Chair Judd-Stein noted that General Counsel Todd Grossman had recently updated her on the statement of financial interest designation process required under G.L. c. 268(b), and that the Commission may want to take more formal action on this issue or may want to give Executive Director Wells authority to work with General Counsel Grossman on that designation list and its corresponding deadlines. The Commission agreed that Executive Director Wells, in conjunction with General Counsel Grossman, handling this matter moving forward would be appropriate.

**12. [Other Business](#)** (2:48:06) - none

**13.** The Commission anticipates that it will meet in executive session in accordance with G.L. c. 30A, § 21(a)(3) to discuss strategy with respect to litigation related to the confidentiality of certain documents and information as discussion of the subject matter at an open meeting may have a detrimental effect on the litigating position of the Commission, and in accordance with G.L. c. 30A, § 21(a)(7) to evaluate a matter relative to the Nondisclosure Agreement between the Commission and Wynn MA, LLC pursuant to G.L. c. 23K, § 21(a)(7) and 205 CMR 139.02 as discussion of the matter in a public forum would frustrate the purpose of the statute, the regulation, and agreement. The public session of the Commission will not reconvene at the conclusion of the executive session.

Commissioner Hill moved that the Commission move into executive session. The motion was seconded by Commissioner O'Brien.

*Roll call vote:*

*Commissioner Cameron: Aye.*

*Commissioner O'Brien: Aye.*

*Commissioner Hill: Aye.*

*Chair Judd-Stein: Aye.*

*The motion passed unanimously.*

The Commission moved into executive session.

**List of Documents and Other Items Used**

1. Notice of Meeting and Agenda dated December 16, 2021
2. [Commissioners' Packet](#) from the December 16, 2021, meeting (posted on [massgaming.com](http://massgaming.com))



TO: Chair Judd-Stein, Commissioners Hill, O'Brien, and Skinner

FROM: Mark Vander Linden, Director of Research and Responsible Gaming, Marie-Claire Flores-Pajot, Research Manager, and Long Banh, Responsible Gaming Program Manager

DATE: June 9, 2022

RE: Second draft "Responsible Gaming Considerations for Gambling Advertising"

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The Research and Responsible Gaming Division is providing for your review and feedback a second draft of the whitepaper "Responsible Gaming Considerations for Gambling Advertising". A draft of this paper was first presented to the commission during the open public meeting on March 14, 2022. Following that meeting, we posted the whitepaper to the MGC website for public comment. Written comments were received from the following individuals;

- Chris Soriano, Vice President, Chief Compliance Officer, Penn National Gaming,
- Ben Hires, Executive Director, Boston Chinatown Neighborhood Center,
- Keith Whyte, Executive Director, National Council on Problem Gambling,
- Rachel Volberg, PhD, Principal Investigator, Social and Economic Impacts of Gaming in MA,
- Marlene Warner, Executive Director, Massachusetts Council on Gaming and Health.

In addition to receiving written comments, MGC staff met via HD Meeting with the following individuals;

- Jacqui Krum, Senior Vice President and General Counsel, Encore Boston Harbor,
- North Grounsell, Vice President and General Manager, Plainridge Park Casino,
- Garrett Farnes, Director of Responsible Gaming, MGM Resorts,
- Mary Beth Thomas, Executive Director Tennessee Sports Wagering Advisory Council,
- Cait DeBaun, Vice President, Strategic Communications and Responsibility, American Gaming Association.

Attachments to this memo include:

- 1) Draft of "Responsible Gaming Considerations for Gambling Advertising" dated June 9, 2022
- 2) Written public comments



*Responsible Gaming Considerations for  
Gambling Advertising*

*June 9, 2022*

**MASSACHUSETTS GAMING COMMISSION**

**Mark Vander Linden, Director of Research and Responsible Gaming**

**Long Banh, Responsible Gaming Manager**

**Marie-Claire Flores-Pajot, Research Manager**

## An overview of gambling advertising practices and considerations based on principles of the Massachusetts Responsible Gaming Framework

*This document is intended to provide information to commissioners that will help inform decisions on policies and regulations related to gambling advertising in Massachusetts.*

### Introduction

Advertising to sell a product or service is nothing new, but how it's delivered to customers is rapidly changing. It's no longer television commercials, billboards, and newspaper ads. As technology evolves and becomes even more central in our daily lives, businesses, including the gaming industry, leverage this to engage with potential customers. Today, it's common practice to utilize user-specific data to curate highly targeted ads pushed out through social and digital media. The gaming industry uses additional strategies to reach and retain customers. For example, free-to-play advertising and offers for casino amenities are powerful marketing tools used to entice new and existing customers to gamble. The widespread expansion of sports wagering in the U.S. has brought this issue into focus, as the gaming industry seeks to secure new customers and retain existing ones. On the surface, it appears this is the free market at play, but gambling is not a risk-free activity. Commissioners may wish to consider additional measures to limit gambling advertising by gaming licensees and their parent companies in Massachusetts in order to minimize harm, particularly to youth and populations at greater risk of gambling-related harms.

Note: For the purpose of this paper the term gambling and gaming may be used interchangeably.

This white paper is organized into the following sections;

- 1) Current Massachusetts statute, regulations, and frameworks related to advertising and marketing;
- 2) An overview of some relevant research findings;
- 3) A review of select regulations in the U.S.;
- 4) Considerations for additional strategies and measures regarding gambling advertising.

### 1. Current Massachusetts statute, regulations, and frameworks related to advertising and marketing

In drafting the expanded gaming laws contained in Chapter 194 of the Acts of 2011, and G.L. c. 23K ("the Gaming Act"), the Massachusetts Legislature and Governor Patrick laid out a vision for casino gaming that would create the greatest possible economic benefit to the

Commonwealth balanced with the need to establish a comprehensive plan to mitigate gambling-related harm.

To fulfill the mandate of the expanded gaming law, the Massachusetts Gaming Commission (MGC) included as part of its mission a commitment to “*reduce to the maximum extent possible the potentially negative or unintended consequences of expanded gaming.*” To effectuate the mission, the MGC adopted a number of regulations and other measures with the goal of mitigating gambling harm to the maximum extent possible. As it relates to marketing, 205 CMR 150.3 states “*No gaming licensee shall authorize or conduct marketing, advertising, and/or promotional communications or activity relative to gaming that specifically targets persons younger than 21 years old*” and 205 CMR 133.06(3) prohibits gaming licensees from marketing to individuals on the Voluntary Self-exclusion list.

Pursuant to G.L. c. 23K, § 9(a)(8) requires the licensee to: “prominently display[] information on the signs of problem gambling and how to access assistance” and to describe “a process for individuals to exclude their names and contact information from a gaming licensee's database or any other list held by the gaming licensee for use in marketing or promotional communications . . . .” Further, section 21(a)(17) requires licensees to “keep conspicuously posted in the gaming area a notice containing the name and telephone number for problem gambling assistance.”

In addition, in 2014 (and revised in 2018) the MGC adopted a [Responsible Gaming Framework](#) (RGF) intended to inform gambling regulation and provide an overall orientation to responsible gaming practice and policy adopted by the MGC and gaming licensees. The RGF is based on the commitment by the MGC and its gaming licensees to the guiding value of ethical and responsible behavior. Within this commitment is an expectation that legalized gambling in the Commonwealth will be conducted in a manner to minimize harm. While the RGF provides a comprehensive approach to responsible gaming, Strategy 4 of the RGF addresses gambling marketing. Specifically, the RGF states that:

*Gaming licensees should develop and implement strategies to ensure advertising and promotions are delivered in a responsible manner. This includes advertising that is sensitive to concerns about youth exposure to gambling promotion, including casino marketing on non-age-restricted social casino apps or online free-play sites. An important aspect of responsible marketing is including messaging related to promoting positive play and advertising problem gambling help resources.*

The primary objectives of this strategy are to: 1) prevent underage gambling, 2) direct persons experiencing gambling-related harm to available resources, and 3) discourage people from playing beyond their means.

The American Gaming Association (AGA) has a [Responsible Gaming Code of Conduct](#) that was updated in 2018. The code applies to AGA member companies' advertising and marketing of casino gaming, including sports betting with a specific message to members to “advertise

responsibly”. The objectives of the advertising and marketing section of the code is in line with the Massachusetts RGF. In 2020 the AGA released a [Responsible Code for Sports Wagering](#). This version of the code provides additional details about location and placement of sports wagering advertising and messages, including controlling digital media and websites as well as a mechanism to monitor compliance.

## 2. An overview of relevant research findings

What is the effect of advertising on gambling behavior? Research on the effects gambling advertising has on gambling behavior is sparse, as opposed to comparable areas with more robust data, such as alcohol and tobacco (1, 2). Researchers have been challenged with determining the specific impact of gambling advertising on gambling-related harms, as advertising is only one of several environmental factors that may influence gambling behavior (3). Nonetheless, existing evidence suggests that exposure to gambling advertising is associated with more positive gambling related-attitudes, greater gambling intentions, and increases in gambling and problem gambling behavior (1). These patterns are consistent with those found in the fields of alcohol and tobacco, and electronic cigarettes (4-8).

While gambling in moderation may be thought of as not inherently harmful, it is an activity with a propensity for risks at higher frequency or amounts, and thus warrants regulation at the individual and the environmental level (9). Prior investigations on reducing harms associated with alcohol and tobacco use have found that restrictions on advertising, along with availability and pricing, is one of the most cost-effective measures (10) and might also be effective for gambling.

Gambling advertising should accurately represent gambling as an activity associated with risks, and not be overly enticing or glamorized so that people can make a fully informed decision. However, existing research indicates that gambling advertising usually presents gambling as a harmless, normal, and fun behavior (11-14). A community-based participatory research study in Massachusetts looking at the impact of MGM Springfield on Hispanic communities applied the data from their study to an explanatory model of problem-gambling, based on the concept of community-stress theory, and suggest that “The MGM casino, located in Springfield, uses advertisement and marketing strategies to offer hope combined with leisure and entertainment opportunities. These offerings could help release stress. For some residents, a visit to the casino can be an escape to cope with stress.” (15).

The overly positive framing of gambling in advertisements can reach and impact unintended populations. For example, a German research study with young people (13–25-year-old) found a positive correlation between exposure to gambling advertising and gambling frequency, noting that part of the central message being extracted by young people from the advertisements is that gambling leads to winning money and having fun (11).

Evidence has found that an early age of initiation is strongly associated with the development of problem gambling later in life and with greater severity of problem gambling (16, 17). Even though Massachusetts prohibits people under the age of 21 from gaming, underage people still find ways to gamble (18) and exposure to advertising may increase this risk (19).

People experiencing gambling problems have also been identified as a population particularly vulnerable to gambling advertisements and promotions. Research has found that people with gambling problems were significantly more likely than non-problem gamblers to be influenced by gambling promotions and incentives (20), and that advertising was a catalyst for people with gambling problems' relapse (1, 13, 14).

Similarly, a recently released prospective study of gaming and problem gambling in Massachusetts found a significant increase in problem gambling relapse in 2018. That period saw an increased number of news stories related to the planned opening of one of the Massachusetts casinos. The increased publicity and media attention in advance of the opening of the casino aligned with elevated rates of problem gambling, indicating that problem gambling relapses in Massachusetts was not likely due to physical availability to gamble, but rather could be due to the increased publicity and media attention in advance of the opening of the casino (21).

The same study identified demographic groups at higher-risk of experiencing gambling-related problems in Massachusetts, specifically males and lower income households (the latter is composed of mostly African Americans and Hispanics). One of the key recommendations in response to the study findings was to limit gambling advertising and availability, especially in lower socioeconomic neighborhoods, or to groups that may be at increased risk of experiencing gambling harms. (21).

Asian communities have also been identified as a population at greater risk of experiencing problems related to gambling (22, 23). As such, gambling advertising targeting Asian communities also deserves scrutiny. A recent study investigated the causes of problem gambling in the Asian Community in Boston's Chinatown and surrounding communities. This study found that people in the Asian community felt targeted by casinos to entice them into gambling through seductive marketing and advertising (24).

Gambling advertising can potentially reach many population groups, including young people and groups at higher-risk of experiencing gambling-related harms. There is a need to balance this overwhelmingly positive representation of gambling with more accurate information on the low probability of winning and the risk of harm associated with gambling (14). Research has shown that gambling advertising has a potential impact on gambling behavior, independent of physical gambling location. Careful consideration is needed in terms of the content, and distribution of gambling advertising.

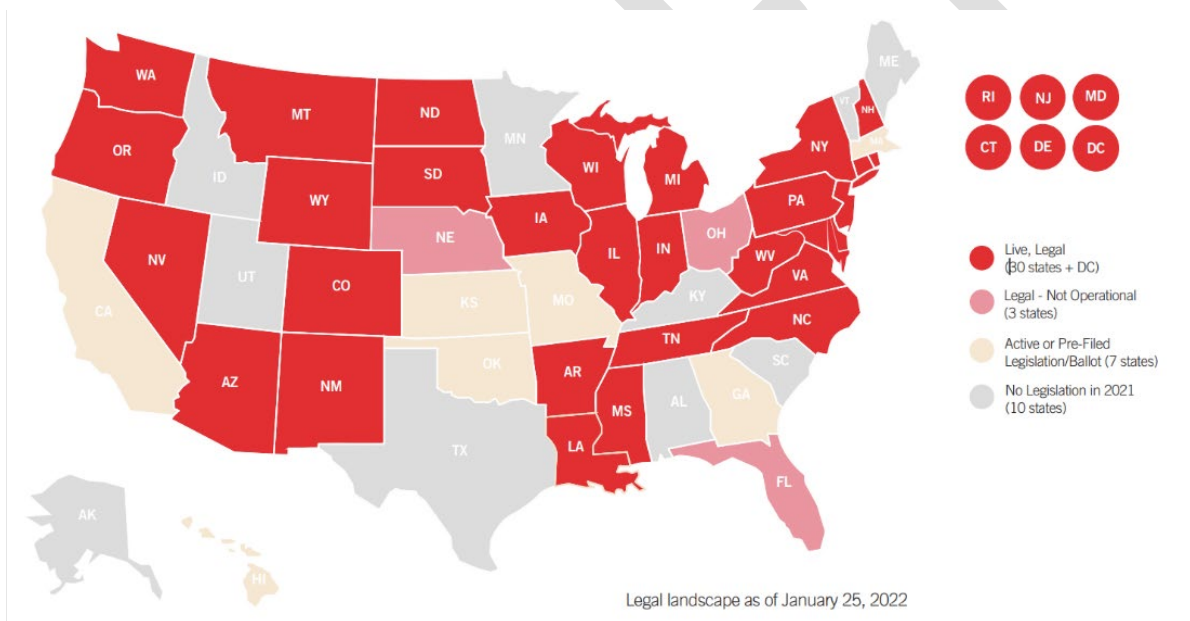
**Based on existing evidence in this area, future direction of the MGC Research Agenda should include:**

- Measuring the impact of gambling advertising on the Massachusetts population, with specific attention to persons under the legal gambling age and groups at higher-risk of experiencing gambling-related harms.
- Conducting research to monitor the impact of the changes in gambling advertising regulation, gambling behavior and gambling harms.
- Exploring the reach and impact of newer modes of gambling advertising, such as via the internet and social networks.

### 3. A review of select regulations in the US and other jurisdictions

As of January 2022, in the United States, all the states but two, Utah and Hawaii, have legalized gambling. Of the 48 states that have legalized gambling, 33 states and the District of Columbia have legalized sports betting. Only three states out of the 33 that legalized sports betting, Florida, Ohio, and Nebraska have not operationalized sports betting (Fig. 1).

**Figure 1. American Gaming Association’s map of Legal Sports Betting in the US (25)**



In 2021, when *The Marketing Moment: Sports, Wagering, and Advertising in the United States* was published, there were only 13 states and District of Columbia that have legalized sports betting. This paper is specific to the general advertising regulations on gambling, however, with 20 states legalizing sports wagering within one year of publication and the limited body of research on gambling advertising, the paper reviews regulations pertaining to sports wagering (26).

Shatley, Ghararian, Benhard, Feldman, and Harris found that regulations for sport wagering advertising in the United States can be divided into three main categories: responsible gaming messaging, target audience, and content.

The first category of regulations in the United States, responsible gaming messaging, all 14 states require a toll-free problem gambling helpline be featured on all marketing materials (Table 1).

In the second category, target audience, all 14 states have regulations prohibiting marketing that targets individuals on self-exclusion lists and those below the legal age to gamble. However, District of Columbia extends advertising prohibitions to those who *“are considered moderate and high-risk groups for gambling addiction.”*

The final category, content, of the 14 states that legalized state-regulated sports betting, only eight states include advertising requirements prohibiting operators from engaging in false or misleading advertising and adhere to standards of good taste and decency.

However, there are some jurisdictions that extended requirements beyond the three main categories such as regulating the placement or frequency of sports wagering advertising and an approval process for sports wagering advertising.

There are two jurisdictions that extended requirements to include regulation around the placement or frequency of sports wagering advertising. District of Columbia prohibits the placement of advertising within *“two (2) blocks of any of the designated Class A Sports Wagering Facilities.”* Tennessee regulations stipulate *“advertisements shall not be placed with such intensity and frequency that they represent saturation of that medium or become excessive.”*

Finally, the two states that require advertising to be submitted to the regulatory agency in advance for approval prior to publication or dissemination are Tennessee and West Virginia.

**Table 1. States/Jurisdiction’s specific gaming advertising regulations (26, 27)**

<b>Regulation Category</b>	<b>States/Jurisdictions</b>	<b>Regulation</b>
Helpline Messaging	NV, NJ, WV, PA, RI, IA, OR, IN, NH, IL, MI, CO, DC, TN, NY, OH, CT, LA, FL, MA*	Toll-free problem gambling hotline featured on marketing materials across variety of media
Target Audience	NV, NJ, WV, PA, RI, IA, OR, IN, NH, IL, MI, CO, DC, TN, WY, NC, CT, MA, Ontario	Prohibits marketing that targets individuals on self-exclusion lists and those below the legal age to gamble
	DC, Ontario	Prohibits marketing to “those considered moderate and high-risk groups for gambling addiction”



	Ontario	Prohibits all public advertising, including targeted advertising and algorithm-based ads
Content	CO, DC, IA, NV, NJ, PA, IL, TN, WY, MS, OH, CT, AR, Ontario	Prohibits operators from engaging in false or misleading advertising and require to adherence to standards of good taste and decency
	DC, CT	Advertising content must not <i>“encourage players to chase their losses or re-invest their winnings”</i> or <i>“suggest that betting is a means of solving financial problems”</i> ; mandates advertising provide <i>“balance message with regard to winning and losing”</i>
	TN, CT	Requires advertising to avoid claims that gambling will <i>“guarantee an individual’s social, financial, or personal success”</i>
	Ontario	Gambling inducements, bonuses, and credits must not be described free unless the inducement, bonus, or credit is free. If the player has to risk or lose their money or if there are conditions attached to their own money, the offer must disclose those terms and may not be described as free.
Placement	DC	Prohibits advertising within <i>“two (2) blocks of any of the designated Class A Sports Wagering Facilities”</i>
	TN	Prohibits advertising on any medium that is <i>“exclusively devoted to responsible gaming”</i>
Frequency	TN	<i>“Advertisements shall not be placed with such intensity and frequency that they represent saturation of that medium or become excessive”</i>
Approval Process	TN, WV, DE	Requires advertising be submitted to the regulatory agency in advance for approval prior to publication or dissemination

\*Massachusetts statute: 2011 Massachusetts Acts 194, Section 9(a)(8) and Section 21(a)(17).

Because regulations on gambling advertising tend to be general and brief, this paper will also draw on insights and experiences from the alcohol industry self-regulations on advertising (Table 2).

**Table 2. The Alcohol Industry’s Self-Regulatory Codes and practices in the US, from the 2014 Federal Trade Commission (28):**

	Practices
--	-----------

Online and Other Digital Marketing	<p>“Age-Gated”: consumer must enter date of birth showing legal age status or certify being 21+ before entry into site is permitted</p> <ul style="list-style-type: none"> <li>• Company websites are age-gated</li> <li>• Facebook age-gated; limiting alcohol company page viewing and “likes” to persons registered as 21+ and delivering alcohol ads only to persons registered</li> <li>• Twitter age-gating tool: customized pop-up age gate</li> <li>• Not all companies are taking advantage of age-gating technologies offered by YouTube</li> </ul>
	<p>Consumers are generally advised:</p> <ul style="list-style-type: none"> <li>• Online registration opportunities</li> <li>• How information will be used</li> <li>• Consumers opt-in to receive further communications</li> <li>• Have ability to readily opt-out when they want to stop receiving marketing information</li> </ul> <p>Company websites include privacy policies that are lengthy and difficult to understand</p>
	<p>Use of cookies and tracking tools on brand websites appears limited to permit re-entry of consumers who previously provided date of birth or determine optimal site content and facilitate browsing within a site</p>
External Review of Complaints	A procedure for external review of complaints regarding alcohol advertising

Finally, this paper will draw on advertising regulations from the Massachusetts’ Cannabis Control Commission, which regulates medical use and adult recreational use of marijuana (Table 3).

**Table 3: Massachusetts Cannabis Control Commission’s Prohibited Practices Regulations (29, 30):**

Regulations	Medical Use of Marijuana (935 CMR 501)	Adult Use of Marijuana (935 CMR 500)
Prohibits advertising in such a manner that is deemed to be is deceptive, misleading, false or fraudulent, or that tends to deceive or create a misleading impression, whether directly or by omission or ambiguity	✓	✓
Prohibit use of unsolicited pop-up advertisements on the internet or text message; unless advertisement is a mobile device application installed on the device by the owner of the device who is a Qualifying Patient or Caregiver or 21 years of age or older and includes a permanent and easy opt-out feature	✓	
Prohibit operation of any website of a Marijuana Establishment that fails to verify that the entrant is 21 years of age or older		✓

Prohibit advertising by means of television, radio, internet, mobile applications, social media, or other electronic communication, billboard or other outdoor Advertising, or print publication, unless at least 85% of the audience is reasonably expected to be 21 years of age or older or comprised of individuals with debilitating conditions, as determined by reliable and current audience composition data	✓	✓
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#### 4. Considerations for additional strategies and measures regarding gambling advertising

Existing MGC regulations provide protection for persons under the age of 21, and participants in the voluntary self-exclusion program. Though it doesn't have the force of regulation, the *MGC Responsible Gaming Framework* and the *AGA Responsible Gaming Code of Conduct* add additional guidance to operators for higher-risk audiences and content.

Based on evidence supporting the need for additional measures, and the evolving advertising landscape discussed in this paper, we recommend that the MGC consider the following actions. Where feasible and consistent with statute, we recommend select measures be promulgated into regulations. Measures which are difficult to monitor and/or measure, maybe better suited for inclusion in the MGC Responsible Gaming Framework as it provides an overall orientation to responsible gaming for licensees. Certainly, the particulars of these recommendations would, if pursued, require refinement.

##### 1) Strengthen MGC regulations by adding the following requirements:

- Restrict advertising and marketing campaigns that disproportionately target groups identified by empirical evidence to be considered at higher-risk of experiencing gambling-related harm;
- Require that MGC approved GameSense, Safer Gambling Education, and/or problem gambling helpline messaging be incorporated into all casino advertising and marketing materials;
- Prohibit advertising placed with such intensity and frequency that it saturates that communication medium, or in some cases, location;
- Ensure that any advertising restrictions include messages placed in digital media, including third-party internet and mobile sites, commercial marketing emails or text messages, social media sites and downloadable content;
- Prohibit advertising that is false, misleading or encourages risky gambling behavior, such as advertising which:
  - Encourages players to chase their loss or re-invest their winning;

- Suggests that gambling is a means of solving financial problems or way to pay bills;
- Suggest that gambling can solve personal or professional problems
- Guarantees winning or social, financial, or personal success.
- Imply that chances of winning increase the longer one plays or the more one spends
- Suggests that skill can influence outcome (for games where skill is not a factor)
- Strengthen protections to avoid advertising to underage populations, such as:
  - Should not advertise by means of television, radio, internet, mobile applications, digital or online media, or other electronic communications, billboard or other outdoor advertising, or print publication, unless at least 85% of the audience is reasonably expected to be 21 years of age or older as determined by reliable and current audience composition data;
  - Should not feature anyone who is, or appears to be, under the age of 21;
  - Should not contain images or likeness, symbols, role models, and/or celebrity/entertainer endorsers whose primary appeal is to minors, themes or language designed to appeal specifically to those under the age of 21;
  - Suggest that gaming is a rite of passage;
  - Should not be placed before any audience where the majority of the viewers or participants is presumed to be under the age of 21, including college sports venues and digital and online media;
  - Should not use unsolicited pop-up advertisements on the internet or text message; unless the advertisement is a mobile device application installed on the device by the owner of the device who is 21 years of age or older and includes a permanent and easy opt-out feature;
  - Should verify that entrant on website is 21 years of age or older.
- Advertising and marketing materials that communicate gambling inducements, bonuses and credits must;
  - Not be described as free unless the inducement, bonus or credit is free. If the player has to risk or lose their own money or if there are conditions attached to their own money, the offer must clearly disclose those terms and may not be described as free.
  - Not be described as risk-free if the player needs to incur any loss or risk their own money to use or withdraw winnings from the risk-free bet.

## **2) Establish a compliance process**

Following a model developed by the American Gaming Association, we recommend the MGC establish a complaint process for suspected violations of MGC advertising regulation.

The [MGC's Fair Deal](#) tip line could include a mechanism to file a complaint, in various languages, about licensee's advertising and marketing practices which potentially violate MGC regulations.

We further recommend that the MGC establish an Advertising Review Advisory Committee (ARAC) to review marketing and advertising complaints that are submitted to Fair Deal. The ARAC should include representation from the MGC, external expertise, and representatives from the community, if appropriate.

The complaint review process should offer the licensee an opportunity to respond to the complaint, including the licensee's assessment of the claim's merit and any action taken in response.

If the ARAC determines there is sufficient evidence the licensee violated the MGC regulation, the matter should be elevated to an MGC adjudicatory hearing.

The ARAC may also be available to MGC licensees should they wish to discuss advertising strategies to assure compliance with MGC regulations and RGF guidelines.

### **3) Require awareness and capacity building training**

To promote safe and healthy gaming messages and ensure advertising materials are culturally appropriate, we recommend mandatory training for casino hosts and key positions identified with involvement in advertising or marketing. The training would include;

- A review of up-to-date relevant regulations and policies.
- An emphasis towards communities considered at higher-risk of experiencing gambling related harms. The Commission may wish to consider the Massachusetts' Culturally and Linguistically Appropriate Services (CLAS), for the purpose of ensuring diversity and inclusion including, but not limited to race, gender, age, sexual orientation, education, ethnicity, socio-economic status, and veteran status.

### **4) Update the MGC Responsible Gaming Framework and Sports Wagering Whitepaper**

To keep up with the evolving landscape, we suggest updating the *MGC Responsible Gaming Framework (2018)* and *Applying Principles of the Massachusetts Responsible Gaming Framework to Sports Wagering Policy and Practice(2021)*, to strengthen the content and recommendations, especially regarding gambling advertising. The updated RGF would provide more accurate and timely recommendations for gaming practices and policies to the MGC and gaming licensees.

### **5) Conduct research to inform regulations, training, and problem gambling programs**

Finally, because there is ambiguity on the impact gambling advertising has on Massachusetts residents, we recommend the MGC add to the research agenda studies which investigate:

- The impact of gambling advertising on the Massachusetts population, with specific attention to groups at higher-risk of experiencing gambling related harms, such study should seek to obtain a larger sample size than that captured in the community-driven research referenced in this paper.
- The impact of the changes in gambling advertising regulation, on gambling behavior and gambling harms.
- The reach and impact of newer modes of gambling advertising, such as via the internet and social networks.
- The correlation between gambling advertising and increased gambling-related harms among Massachusetts residents and specifically higher-risk populations.

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DRAFT





Massachusetts Gaming Commission  
Research and Responsible Gaming Team  
101 Federal St., 12<sup>th</sup> Floor  
Boston, MA 02110

March 29, 2022

Re: Gambling Advertising and Responsible Gaming Comment

Dear Massachusetts Gaming Commission:

Penn National Gaming, Inc. and Plainridge Park Casino (collectively, “Penn”) appreciate the opportunity to provide comments on the March 14, 2022 Responsible Gaming Considerations for Gambling Advertising document (“White Paper”) released by the Massachusetts Gaming Commission (“MGC”). Penn operates 44 destinations across the United States with a variety of retail and online gaming, live and simulcast racing, entertainment and hospitality offerings, and currently has retail and mobile sportsbooks in many U.S. jurisdictions. Penn remains committed to responsible gaming and, as a member of the American Gaming Association (“AGA”), conducts its business activities in accordance with the AGA’s Responsible Gaming Code of Conduct and Responsible Code for Sports Wagering. Penn is also a participant in the MGC’s industry leading GameSense program at our Plainridge Park property.

For the MGC’s consideration, please find below Penn’s comments on the White Paper based on best practices, industry standards, and Penn’s extensive experience operating online and retail casino gaming and sports wagering. The comments support the MGC’s charge to inform decisions on policies and regulations related to gambling advertising in Massachusetts.

- 1. More research, particularly with a broader geographic reach, should be done regarding identified demographic groups that were found to be at higher risk of experiencing gambling-related problems in Massachusetts before making any policy changes related to those groups.**

The White Paper details a study of problem gambling in Massachusetts which identified demographic groups at higher risk of experiencing gambling-related problems in Massachusetts. Specifically, the White Paper identified males, lower income households (composed of mostly African Americans and Hispanics), and Asian communities as populations at greater risk related to problem gambling. Penn is committed to protecting vulnerable populations from problem gambling – particularly, those under the age of 21 and those with known gambling problems. However, before identifying any other demographic groups as high-risk and before taking steps to avoid advertising to a certain demographic, additional research should be conducted to learn more about potential high-risk groups. Many gaming companies engage in national advertising campaigns, and without further and

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broader reaching research, it is impossible to tell if the same demographic groups would be considered “vulnerable” outside of the state of Massachusetts. To correctly tailor any advertisements, Penn suggests conducting more research into what groups should be considered “high risk” for developing gambling problems and coming up with a holistic, industry-wide approach that takes all factors into consideration when determining any new advertising standards or policies.

**2. Industry input and comment should be permitted and welcomed before making any amendments to Massachusetts’s current regulations related to problem gambling and/or to the MGC’s Responsible Gaming Framework.**

The White Paper suggests several amendments intended to “strengthen” MGC regulations related to problem gambling. While Penn appreciates and supports the Commonwealth’s commitment to problem gambling, Penn suggests allowing industry stakeholders to review and comment on any proposed amendments to MGC regulations. Industry stakeholders have a variety of experience in the regulated gaming industry, including brick and mortar casino gaming, online gaming, retail sports betting, and online and mobile sports betting. Allowing input from industry stakeholders will ensure that all concerns are addressed and that multiple viewpoints are considered.

The same is true for the MGC’s Responsible Gaming Framework. Any amendments or additions to that document would benefit from industry stakeholder input as to industry-wide trends, best practices, and stakeholder-specific experience. As such, Penn recommends the MGC release draft amended regulations and a draft amended Responsible Gaming Framework, and permit public comment on those regulations from industry stakeholders as is standard in the United States gaming industry.

Thank you for your consideration. As always, please don’t hesitate to contact us with any questions.

Respectfully,  
  
Chris Soriano  
VP, Chief Compliance Officer

## Banh, Long

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**From:** Ben Hires <ben.hires@bcnc.net>  
**Sent:** Monday, April 11, 2022 4:49 PM  
**To:** Banh, Long  
**Cc:** Vander Linden, Mark  
**Subject:** RE: Gambling Advertising whitepaper

Long, thanks again for all the work on this whitepaper and sharing it with me.

I've reread the paper a second time and made these notes.

Page 10. Strengthen MGC regulations...the second one regarding part of the licensee's marketing budget dedicated to RG messaging...I'm wondering about the teeth and impact (for the Asian/immigrant) community...if this RG messaging is only in English it fails. I don't have another suggestion but my reaction is having a portion of the funds go to mitigate something more related to the negative impact of marketing.

Page 11. Establish compliance process. I think a tip line especially the Fair Deal line for Asian immigrants will not achieve the intended purpose. Again, if only in English and only through an online portal or letter – I imagine no one will do this. Hate crime documentation points to this. Immigrants and people of color are less likely to engage with regulatory bodies or entities in power especially if legal status might be an issue. Not knowing the Fair Deal timeline to respond, I can only imagine the time it takes to address or resolve any complaint makes this a less than impactful option. On the surface this feels like a check the box, feel good mitigation.

Some of my feedback.

I did want to mention that the Asian CARES report is proposed to be the focus of the Tufts University ADAPT conference this fall on Sept 23, 9:00 to 10:30 in-person at Tufts in Chinatown and Sept 30, 9:00 to 10:30 online. Part one will be focused on the report findings and the second part is focused on the recommendation to look at the targeted marketing. I imagine there should be some collaboration/conversation with MGC and even perhaps the casinos for this topic...I like the idea of this topic being part of this conference to keep this topic alive and moving forward.

Thanks! Talk soon. Ben

**Ben Hires**

BCNC

Boston: 617-635-5129 x1070

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**Banh, Long**

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**From:** Keith Whyte <Keithw@ncpgambling.org>  
**Sent:** Wednesday, March 30, 2022 11:27 AM  
**To:** Vander Linden, Mark; Flores-Pajot, Marie-Claire; Banh, Long  
**Cc:** Cole Wogoman  
**Subject:** Ad Whitepaper

Hi Mark & all: Cole and I reviewed your advertising white paper and thought it was excellent. We have no comments. We really appreciate MGC continuing to lead the way!

*Keith S. Whyte*  
Executive Director  
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**SEIGMA**  **SOCIAL AND ECONOMIC IMPACTS  
OF GAMBLING IN MASSACHUSETTS**

UNIVERSITY OF MASSACHUSETTS SCHOOL OF PUBLIC HEALTH AND HEALTH SCIENCES

TO: Massachusetts Gaming Commission

FROM: Rachel A. Volberg, PhD

RE: Public Comment on MGC's White Paper on Responsible Gaming Considerations  
for Gambling Advertising

DATE: March 29, 2022

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I am the Principal Investigator of the MGC-funded Social and Economic Impacts of Gambling in Massachusetts (SEIGMA) study. Although this project is funded by the MGC, the views expressed here are those of myself and members of my research team and do not necessarily reflect the official policy or position of either the MGC or the University of Massachusetts Amherst.

We commend the MGC for this effort to undertake a transparent and public review of gambling-related advertising. This is especially true given the multiplying ways in which advertising content is increasingly delivered to consumers, via smartphones and computers, in game apps, via emails, and through social media. This expansion means that consumers are increasingly exposed to both direct and subtle forms of gambling-related advertising.

As the White Paper points out, the question of the impact of the recent rapid expansion of gambling advertising on gambling behavior is not well-researched. There are, however, three clear and consistent results that have emerged in the extant gambling research literature as well as in the much larger body of research on advertising in relation to alcohol and tobacco consumption. First, advertising can create more positive attitudes toward the product (whether alcohol, gambling or tobacco) among youth and lead to increased participation when these individuals reach the legal age of consumption. Second, there is relatively little impact on overall consumption levels among regular adult recreational users, but some potential to influence brand preference. Finally, increased advertising can contribute to relapse among individuals in recovery, whether for alcohol, gambling or tobacco use disorder. As the White Paper notes, this is something that we observed in the Massachusetts Gambling Impact Cohort (MAGIC) study.

Given the strong consumer protection concerns enshrined in the Expanded Gaming Act, we believe that moving forward with research in this area is the right direction to take. We look forward to assisting the MGC in this effort.



**The Massachusetts Council**  
**ON GAMING AND HEALTH**  
*We Understand the Problem. We Can Help*

To: Massachusetts Gaming Commission  
From: Massachusetts Council on Gaming and Health  
Date: March 29, 2022  
Re: Public Comment on MGC's White Paper on Responsible Gaming Considerations for Gambling Advertising

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The Massachusetts Council on Gaming and Health is a private public health statewide agency that serves people who choose to gamble or video game in the Commonwealth. We recognize that there are many people for whom gambling is unsafe, including anyone under the age of 21 and others identified by your own research—SEIGMA. In addition, we've researched digital advertising and marketing practices extensively to determine how to best reach people interested in gambling to send them messages about harm minimization and community resources. We've also spent significant time and effort on our racial justice and health equity work as an agency. It is with all of these as a foundation that we submit this public comment on MGC's White Paper on Responsible Gaming Considerations for Gambling Advertising.

Before we outline specific feedback, we'd like to start with an acknowledgement that the MGC's approach to take a transparent and public review of all advertising is a bold, commendable, and appropriate move for a casino regulator. MGC has typically led in the responsible gaming field, and this effort further commits MGC to that leadership role.

**Comments on Definition/Language:**

1. It would be helpful if MGC defined what they consider to be advertising. They state that "advertising today utilizes user specific data collected through social media..." but then do not detail how they would specifically define advertising. MACGH would recommend that MGC take a broad approach to their definition, and include traditional advertising (radio, print, television, billboards), electronic advertising (social media ads, geofenced location ads, free to play game ads, etc), and player-reward advertising and promotions connected to their play.
2. Throughout this document the words "targeted" or "vulnerable" are used to describe groups of people for whom gambling could be a larger concern than a more general group of people. That language can be pejorative, reminiscent of violence, and or blaming. I'd recommend talking about a group of people for whom there are concerns as "at-risk."
3. The document references "gambling advertising" generally in multiple locations, but really insinuates advertising done by the current 3 casino licensees in Massachusetts. MGC could clarify that language and/or include advertising done by its racing and simulcast track betting

licensees. It would also be recommended that MGC make the effort to have its licensees extend their responsibility to include their social gaming and free to play sites, although MGC does not currently regulate those areas of their companies. Finally, MGC would be truly revolutionary if they were to broaden their efforts to a statewide collaborative attempt to also include Mass. State Lottery and Daily Fantasy Sports. Obviously, there is also an effort to anticipate sports wagering which is timely and appropriate. In addition, given the gaming market and close proximity to other casino gaming entities and the fact that many Massachusetts citizens are not exclusively receiving advertising from Mass-based casinos, it would make logical sense to see if casino operators in bordering states would also contribute to this effort.

4. When referencing certain populations and/or diversity, it would be more appropriate to be more specific as possible and to use evidence to inform that specificity.
5. Throughout the document it is not entirely clear the correct usage of gambling vs. gaming. A clear protocol would be useful for the reader.

#### **Comments on Relevant Research Findings:**

1. “Gambling advertising should accurately represent gambling as an activity associated with risks, and not be overly enticing or glamorized so that people can make a fully informed decision. However, existing research indicates that gambling advertising usually presents gambling as a harmless, normal, and fun behavior (11-14). A study in Massachusetts looking at the impact of MGM Springfield found that the casino uses advertising and marketing strategies to offer hope combined with leisure and entertainment opportunities—offerings that could help release stress to some residents that are looking for an escape to cope with stress (15).” This MGC note is based off a community-based research study that did not consider anything specific to the content of the advertising and was an incredibly small sample. We greatly value and appreciate the input of community members but think that in order to make this type of a leap it is necessary to do a content analysis of the advertising. Also, there appears to be a word misused here—should it instead read “offerings that could help relieve stress” instead of “offerings that could help release stress”?
2. “The increased publicity and media attention concerning gambling aligned with the elevated rates of problem gambling, indicating that the problem gambling relapses in Massachusetts was not likely due to the physical availability to gamble, but rather due to the increased publicity and media attention in advance of the opening of the casino (21).” MGC is likely to assume there is a relationship between increased advertising and propensity to gamble, but it doesn’t seem appropriate to indicate it as a causal relationship.
3. There are several references to how research has found a direct causal relationship between advertising and youth utilization of tobacco, alcohol, and gambling. We greatly appreciate these references and drawing attention to the direct responsibility that lawmakers, regulators, and operators have to combat this.

#### **Comments on “Considerations for additional strategies and measures regarding gambling advertising”**

1. MACGH strongly suggests that MGC delineate very clear guidelines on how licensees and other gambling industry operators can specifically avoid advertising to underage populations. Without

strong language there is much left open and up to interpretation. No underage advertising should be tolerated.

2. MACGH encourages MGC to strengthen their regulations with that language provided and to determine how those requirements will be monitored and managed by MGC staff— independent of and prior to a complaint being offered by the public.
3. MGC suggests creating the Advertising Review Advisory Committee (ARAC) be a body that can be both proactive and reactive. While ARAC should certainly be used to review complaints that are received through the Fair Deal Tip Line, it would be beneficial to the regulator and the operators to also have ARAC operate as a resource body for reviewing and monitoring of licensees' materials, campaigns, language, and evaluating new advertising tools.
4. MACGH worked alongside MGC to create the first and second versions of the MGC's Responsible Gaming Framework. We would be happy to assist and support a version three of this important document. We'd also support some of this advertising language going into regulatory requirements versus recommendations.
5. Given the pervasiveness of gambling advertising, especially in a small geographic gambling market, MACGH strongly supports the research suggestions. Our only concern would be to tie some of the suggested research topics together with longitudinal efforts, such as the MAGIC study, or with community-based research, to see how actual content affects actual behavior.

MACGH would once again like to commend MGC on their leadership and efforts to bring further light to this important topic of gambling and advertising. Also due to the rapid change in technology and opportunities to advertise to various at-risk populations, MACGH would advise an annual review of their advertising regulations and recommendations.



COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss.

MASSACHUSETTS GAMING COMMISSION

	)
<i>In the Matter of:</i>	)
Gregory Brower	)
	)

**SUITABILITY DECISION**

This matter came before the Massachusetts Gaming Commission (hereinafter, “Commission”) for a determination as to the suitability of Gregory Brower (hereinafter, “Brower”) as he is an individual qualifier to Wynn MA, LLC, the Region A gaming licensee. The Commission’s Investigations and Enforcement Bureau (hereinafter, “IEB”) designated Brower as a qualifier because he serves as the Chief Global Compliance Officer to Wynn Resorts, Limited, the parent company of the gaming licensee, itself a qualifier. This decision results from the adjudicatory proceeding conducted by the Commission on May 24, 2022 via remote collaboration technology. At the direction of the Chair, the entire Commission presided over the matter. For the reasons set forth below, the Commission finds by a unanimous vote that Brower has satisfied his burden of proof and accordingly is issued a **POSITIVE** determination of suitability in accordance with 205 CMR 115.05(3).

I. Background

The IEB conducted a thorough background investigation of Brower, The Commission recognizes that Brower was fully cooperative throughout this process. The Investigation Report was provided to the Commission and the Commission subsequently initiated this adjudicatory proceeding pursuant to 205 CMR 115.04.

In accordance with G. L. c. 23K, § 1(10), “the power and authority granted to the commission shall be construed as broadly as necessary for the implementation, administration, and enforcement of [ G. L. c. 23K].” Additionally, G. L. c. 23K, § 4, states “the commission shall have all powers necessary or convenient to carry out and effectuate its purposes.” Accordingly, the Commission is afforded broad discretion in deciding matters directly within its purview including, as here, the suitability of persons who are required to demonstrate their qualification for licensure. “All applicants for a [] suitability determination must establish their qualifications by clear and convincing evidence.” 205 CMR 115.01(2); see also G.L. c.23K, §13(a). “Clear and convincing proof involves a degree of belief greater than the usually imposed burden of proof by a fair preponderance of the evidence, but less than the burden of proof beyond a reasonable doubt imposed in criminal cases. It has been said that the proof must be ‘strong, positive and free from doubt’, and ‘full, clear and decisive.’” Stone v. Essex County Newspapers, Inc., 367 Mass. 849, 871 (1975) (internal citations omitted).

A copy of the Investigation Report was provided to Brower along with a notice of this adjudicatory proceeding. See 205 CMR 115.04(1). Heather Hall, the Chief Enforcement Counsel of the IEB, appeared and testified credibly at the hearing on behalf of the IEB. Brower testified extensively and was found to be credible.

## II. Exhibits

The exhibits identified below were admitted into evidence at the proceeding without objection. The Commission considered all exhibits, in conjunction with witness testimony, in reaching the final decision.

**Exhibit A:** Notice of hearing dated May 18, 2022, and

**Exhibit B:** IEB's Investigation Report dated March 2, 2022 (hereinafter, "Report")

## III. Analysis

Brower, who was represented by legal counsel, stipulated to the contents of Exhibit B, the Investigation Report. The Commission adopts the findings of fact contained in the Report and finds that the evidence presented at the adjudicatory proceeding collectively demonstrates that Brower has met her burden of proving her qualification for licensure by clear and convincing evidence. See G.L. c. 23K, §§12 and 16, and 205 CMR 115.01. In reaching this conclusion, the Commission specifically considered the factors set out in G.L. c. 23K, §12, as applicable, which provides that in determining whether a person is suitable:

the commission shall consider the overall reputation of the applicant including, without limitation:

- (1) the integrity, honesty, good character and reputation of the applicant;
- (2) the financial stability, integrity and background of the applicant;
- (3) the business practices and the business ability of the applicant to establish and maintain a successful gaming establishment;
- (4) whether the applicant has a history of compliance with gaming licensing requirements in other jurisdictions;
- (5) whether the applicant, at the time of application, is a defendant in litigation involving its business practices;
- (6) the suitability of all parties in interest to the gaming license, including affiliates and close associates and the financial resources of the applicant; and
- (7) whether the applicant is disqualified from receiving a license under section 16; provided, however, that in considering the rehabilitation of an applicant for a gaming license, the commission shall not automatically disqualify an applicant if the applicant affirmatively demonstrates, by clear and convincing evidence, that the applicant has financial responsibility, character, reputation, integrity and general fitness as such to warrant belief by the commission that the applicant will act honestly, fairly, soundly and efficiently as a gaming licensee.

It is important to clarify the manner in which determinations are made as to the suitability of individual qualifiers; that is, how one's overall reputation, including their integrity, honesty, good character, are evaluated. As the Commission has noted in past decisions, the New Jersey

Casino Control Commission has best described the standard for evaluating one's integrity, honesty, and good character. We look to that standard for guidance here. In *In re Bally's Casino Application*, 10 N.J.A.R 356, 393 (1981), the New Jersey Casino Control Commission stated:

The law requires us to judge each applicant's character. We find this a most difficult task for several reasons. First "character" is an elusive concept which defies precise definition. Next we can know the character of another only indirectly, but most clearly through his words and deeds. Finally, the character of a person is neither uniform nor immutable.

Nevertheless, we conceive character to be the sum total of an individual's attributes, the thread of intention, good or bad, that weaves its way through the experience of a lifetime. We must judge a [person's] character by evaluating his words and deeds as they appear from the testimony and from all of the evidence in the record before us. We must focus particularly on those attributes of trustworthiness, honesty, integrity and candor which are relevant to our inquiry.

The Commission has used the guiding principles from *Bally's* in making suitability decisions since its inception. In addition, the Commission has viewed these principles through the lens of other business competencies as they relate to suitability and has rejected the notion that leadership, which includes but is not limited to competence in areas related to employee relations, communication, and corporate compliance, can never be a component of suitability.

The Commission notes that in reaching its conclusion it questioned Brower extensively about the facts and circumstances of a matter which arose when he served as the U.S. Attorney for the District of Nevada. That matter ultimately led to the filing of a complaint with the Equal Employment Opportunity Commission (hereinafter, "EEOC"). Brower was not directly a party to the complaint. However, given his leadership role in the office, and the findings contained in a 2015 appellate decision issued by the Director of the Office of Federal Operations of the EEOC, the Commission found it necessary to question Brower directly about the matter. He testified extensively about the matter, and the Commission found him to be credible. Accordingly, in applying the principles articulated in the *Bally's* decision and in G.L. c. 23K to the factual findings contained in the Report, and the testimony presented at the proceeding, the Commission finds that Brower has satisfied his burden of proving suitability.

#### IV. Conclusion

For the foregoing reasons, the Commission finds that Gregory Brower has satisfied his burden of proving by clear and convincing evidence that he meets the governing standards for suitability, and specifically G.L. c. 23K, §12. He is accordingly issued a positive determination of suitability.

**SO ORDERED.**

**MASSACHUSETTS GAMING COMMISSION**

By:



Cathy Judd-Stein, Chair



Eileen M. O'Brien, Commissioner



Bradford R. Hill, Commissioner



Nakisha L. Skinner, Commissioner

DATED: June 3, 2022

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss.

MASSACHUSETTS GAMING COMMISSION

	)
<i>In the Matter of:</i>	)
	)
Barry Diller	)
	)

**SUITABILITY DECISION**

This matter came before the Massachusetts Gaming Commission (hereinafter, “Commission”) for a determination as to the suitability of Barry Diller (hereinafter, “Diller”) as he is an individual qualifier to Blue Tarp reDevelopment, the Region B gaming licensee. The Commission’s Investigations and Enforcement Bureau (hereinafter, “IEB”) designated Diller as a qualifier because he serves as an independent director on the board of directors of MGM Resorts International, the parent company of the gaming licensee, itself a qualifier. This decision results from the adjudicatory proceeding conducted by the Commission on May 24, 2022 via remote collaboration technology. At the direction of the Chair, the entire Commission presided over the matter. For the reasons set forth below, the Commission finds by a unanimous vote that Diller has satisfied his burden of proof and accordingly is, subject to the condition described below, issued a **POSITIVE** determination of suitability in accordance with 205 CMR 115.05(3).

I. Background

The IEB conducted a thorough background investigation of Diller. The Commission recognizes that Diller was fully cooperative throughout this process. The IEB issued an Investigation Report detailing its findings. Subsequently, legal counsel to Diller alerted the IEB to additional events and circumstances relevant to the investigation, namely, that the Securities and Exchange Commission (hereinafter, “SEC”) and Department of Justice (hereinafter, “DOJ”) had initiated an investigation into his purchase of certain options in January 2022 for possible insider trading violations. The IEB conducted a thorough review of the available information pertaining to those events and issued a supplemental report. The IEB provided the initial Investigation Report as well as the Supplemental Report to the Commission which then initiated this adjudicatory proceeding pursuant to 205 CMR 115.04.

In accordance with G. L. c. 23K, § 1(10), “the power and authority granted to the commission shall be construed as broadly as necessary for the implementation, administration, and enforcement of [ G. L. c. 23K].” Additionally, G. L. c. 23K, § 4, states “the commission shall have all powers necessary or convenient to carry out and effectuate its purposes.” Accordingly, the Commission is afforded broad discretion in deciding matters directly within its purview including, as here, the suitability of persons who are required to demonstrate their qualification for licensure. “All applicants for a [] suitability determination must establish their qualifications by clear and convincing evidence.” 205 CMR 115.01(2); see also, G.L. c.23K, §13(a). “Clear

and convincing proof involves a degree of belief greater than the usually imposed burden of proof by a fair preponderance of the evidence, but less than the burden of proof beyond a reasonable doubt imposed in criminal cases. It has been said that the proof must be ‘strong, positive and free from doubt’, and ‘full, clear and decisive.’” Stone v. Essex County Newspapers, Inc., 367 Mass. 849, 871 (1975) (internal citations omitted).

A copy of the Investigation Report and Supplemental memo were provided to Diller along with a notice of this adjudicatory proceeding. See 205 CMR 115.04(1). Heather Hall, the Chief Enforcement Counsel of the IEB, appeared and testified at the hearing on behalf of the IEB. Diller was present at the hearing and available to provide testimony as requested. All witnesses were duly sworn and found to be credible.

## II. Exhibits

The exhibits identified below were admitted into evidence at the proceeding without objection. The Commission considered all exhibits, in conjunction with witness testimony, in reaching the final decision.

**Exhibit A:** Notice of hearing dated May 18, 2022

**Exhibit B:** IEB’s Investigation Report dated December 9, 2021, which includes Exhibit 1 to the report (hereinafter, “Report”),

**Exhibit C:** supplemental IEB memo relative to the SEC investigation dated May 6, 2022, and

**Exhibit D:** video recording of the hearing before the Nevada Gaming Commission on May 19, 2022.

## III. Analysis

Diller, who was represented by legal counsel, stipulated to the contents of Exhibit B and Exhibit C, the Investigation Report and supplemental memo. He did not contest the authenticity of Exhibit D. The Commission adopts the findings of fact contained in the Report and supplemental memo and finds that the evidence presented at the adjudicatory proceeding collectively demonstrates that as of the date of this decision, Diller has met his burden of proving his qualification for licensure by clear and convincing evidence. See G.L. c. 23K, §§12 and 16, and 205 CMR 115.01.

However, the emergent federal investigations require comment and further monitoring. As stated earlier, the record reflects that Diller and others are presently the subjects of investigations being conducted by the SEC and DOJ as to whether insider-trading laws were violated in connection with their purchase of Activision Blizzard, Inc. options days before it was announced that the company would be acquired by Microsoft Corporation. This matter is of grave concern to the Commission. At present, Diller has affirmatively stated that he did not act on any insider information in executing that transaction. The SEC and DOJ are continuing to investigate. As such no findings are available. Nonetheless, the IEB continued to recommend that Diller be found suitable and stated that they will continue to monitor the matter. The Commission must act on the information as presented to it by the IEB and the applicant.

As evidenced in Exhibit D, the Nevada Gaming Commission issued a two-year license to Diller just prior to this Commission’s hearing. General Law chapter 23K does not allow for temporal restriction on suitability findings. It does, however, contain a robust statutory and regulatory scheme that requires qualifiers to provide timely affirmative disclosures in connection with their suitability. Where licensure by the Commission is considered a peerless privilege, strict diligence and fidelity to these requirements are expected of each gaming licensee and qualifier. See also, G.L. c. 23K, §13(b).<sup>1</sup>

The suitability finding in this unique circumstance requires Diller to timely communicate to the IEB regarding the progression of these investigations. Diller has evidenced his understanding of that obligation through his initial disclosure to the IEB. The Commission feels compelled to point out the ongoing disclosure responsibilities that attach to this finding of suitability. Specifically, 205 CMR 115.01(4)(f) requires Diller to notify the IEB of any “material legal proceedings made, commenced, or known to be contemplated by a governmental agency against the gaming licensee or qualifier . . . .” This Commission interprets that regulation to include any material information related to the progression of these matters. In this case, the Commission expects that Diller will communicate with the IEB within 48 hours of receipt of such information.

In reaching this conclusion, the Commission specifically considered the factors set out in G.L. c. 23K, §12, as applicable, which provides that in determining whether a person is suitable:

the commission shall consider the overall reputation of the applicant including, without limitation:

- (1) the integrity, honesty, good character and reputation of the applicant;
- (2) the financial stability, integrity and background of the applicant;
- (3) the business practices and the business ability of the applicant to establish and maintain a successful gaming establishment;
- (4) whether the applicant has a history of compliance with gaming licensing requirements in other jurisdictions;
- (5) whether the applicant, at the time of application, is a defendant in litigation involving its business practices;
- (6) the suitability of all parties in interest to the gaming license, including affiliates and close associates and the financial resources of the applicant; and
- (7) whether the applicant is disqualified from receiving a license under section 16; provided, however, that in considering the rehabilitation of an applicant for a gaming license, the commission shall not automatically disqualify an applicant if the applicant affirmatively demonstrates, by clear and convincing evidence, that the applicant has financial responsibility, character, reputation, integrity and general fitness as such to

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<sup>1</sup> Pursuant to G.L. c. 23K, §13(b), a qualifier “shall have the continuing duty to provide any assistance or information required by the commission and to cooperate in any inquiry or investigation conducted by the commission. Refusal to answer or produce information, evidence or testimony by an applicant, licensee, registrant or other person required to be qualified under this chapter may result in denial of the application or suspension or revocation of the license or registration by the commission.”

warrant belief by the commission that the applicant will act honestly, fairly, soundly and efficiently as a gaming licensee.

It is important to clarify the manner in which determinations are made as to the suitability of individual qualifiers; that is, how one's overall reputation, including their integrity, honesty, good character, are evaluated. As the Commission has noted in past decisions, the New Jersey Casino Control Commission has best described the standard for evaluating one's integrity, honesty, and good character. We look to that standard for guidance here. In *In re Bally's Casino Application*, 10 N.J.A.R 356, 393 (1981), the New Jersey Casino Control Commission stated:

The law requires us to judge each applicant's character. We find this a most difficult task for several reasons. First "character" is an elusive concept which defies precise definition. Next we can know the character of another only indirectly, but most clearly through his words and deeds. Finally, the character of a person is neither uniform nor immutable.

Nevertheless, we conceive character to be the sum total of an individual's attributes, the thread of intention, good or bad, that weaves its way through the experience of a lifetime. We must judge a [person's] character by evaluating his words and deeds as they appear from the testimony and from all of the evidence in the record before us. We must focus particularly on those attributes of trustworthiness, honesty, integrity and candor which are relevant to our inquiry.

The Commission has used the guiding principles from *Bally's* in making suitability decisions since its inception. In addition, the Commission has viewed these principles through the lens of other business competencies as they relate to suitability and has rejected the notion that leadership, which includes but is not limited to competence in areas related to employee relations, communication, and corporate compliance, can never be a component of suitability.

In employing the principles articulated in the *Bally's* decision the Commission finds that Diller has satisfactorily demonstrated his good character, honesty, and integrity. Based upon the factual findings contained in the Report, and testimony presented at the proceeding, the Commission finds that Diller has satisfied his burden of proving suitability.

#### IV. Conclusion

For the foregoing reasons, the Commission finds that Barry Diller has satisfied his burden of proving by clear and convincing evidence that he meets the governing standards for suitability, and specifically G.L. c. 23K, §12. This finding is subject to the previously described condition that he promptly communicate to the IEB any material information related to the progression of the SEC and DOJ matters. He is accordingly issued a positive determination of suitability.



**SO ORDERED.**

**MASSACHUSETTS GAMING COMMISSION**

By:

Handwritten signature of Cathy Judd-Stein in black ink.

Cathy Judd-Stein, Chair

Handwritten signature of Eileen M. O'Brien in black ink.

Eileen M. O'Brien, Commissioner

Handwritten signature of Bradford R. Hill in blue ink.

Bradford R. Hill, Commissioner

Handwritten signature of Nakisha L. Skinner in black ink.

Nakisha L. Skinner, Commissioner

DATED: June 3, 2022

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss.

MASSACHUSETTS GAMING COMMISSION

	)
<i>In the Matter of:</i>	)
Kenya Evans	)
	)

**SUITABILITY DECISION**

This matter came before the Massachusetts Gaming Commission (hereinafter, “Commission”) for a determination as to the suitability of Kenya Evans (hereinafter, “Evans”) as she is an individual qualifier to Blue Tarp reDevelopment, the Region B gaming licensee. The Commission’s Investigations and Enforcement Bureau (hereinafter, “IEB”) designated Evans as a qualifier because she serves as the Executive Director of IT Ops Support at MGM National Harbor, an entity of MGM Resorts International, the parent company of the gaming licensee, itself a qualifier. In this capacity, she has regional responsibilities which includes oversight at MGM Springfield. This decision results from the adjudicatory proceeding conducted by the Commission on May 24, 2022 via remote collaboration technology. At the direction of the Chair, the entire Commission presided over the matter. For the reasons set forth below, the Commission finds by a unanimous vote that Evans has satisfied her burden of proof and accordingly is issued a **POSITIVE** determination of suitability in accordance with 205 CMR 115.05(3).

I. Background

The IEB conducted a thorough background investigation of Evans. The Commission recognizes that Evans was fully cooperative throughout this process. The IEB issued an Investigation Report detailing its findings. The Investigation Report was provided to the Commission and the Commission subsequently initiated this adjudicatory proceeding pursuant to 205 CMR 115.04.

In accordance with G. L. c. 23K, § 1(10), “the power and authority granted to the commission shall be construed as broadly as necessary for the implementation, administration, and enforcement of [ G. L. c. 23K].” Additionally, G. L. c. 23K, § 4, states “the commission shall have all powers necessary or convenient to carry out and effectuate its purposes.” Accordingly, the Commission is afforded broad discretion in deciding matters directly within its purview including, as here, the suitability of persons who are required to demonstrate their qualification for licensure. “All applicants for a [] suitability determination must establish their qualifications by clear and convincing evidence.” 205 CMR 115.01(2); see also, G.L. c.23K, §13(a). “Clear and convincing proof involves a degree of belief greater than the usually imposed burden of proof by a fair preponderance of the evidence, but less than the burden of proof beyond a reasonable doubt imposed in criminal cases. It has been said that the proof must be ‘strong, positive and free from doubt’, and ‘full, clear and decisive.’” Stone v. Essex County Newspapers, Inc., 367 Mass. 849, 871 (1975) (internal citations omitted).

A copy of the Investigation Report was provided to Evans along with a notice of this adjudicatory proceeding. See 205 CMR 115.04(1). Heather Hall, the Chief Enforcement Counsel of the IEB, appeared and testified at the hearing on behalf of the IEB. Evans was present at the hearing and available to provide testimony as requested. All witnesses were duly sworn and found to be credible.

## II. Exhibits

The exhibits identified below were admitted into evidence at the proceeding without objection. The Commission considered all exhibits, in conjunction with witness testimony, in reaching the final decision.

**Exhibit A:** Notice of hearing dated May 18, 2022, and

**Exhibit B:** IEB’s Investigation Report dated February 18, 2022 (hereinafter, “Report”)

## III. Analysis

Evans, who was represented by legal counsel, stipulated to the contents of Exhibit B, the Investigation Report. The Commission adopts the findings of fact contained in the Report and finds that the evidence presented at the adjudicatory proceeding collectively demonstrates that Evans has met her burden of proving her qualification for licensure by clear and convincing evidence. See G.L. c. 23K, §§12 and 16, and 205 CMR 115.01. In reaching this conclusion, the Commission specifically considered the factors set out in G.L. c. 23K, §12, as applicable, which provides that in determining whether a person is suitable:

the commission shall consider the overall reputation of the applicant including, without limitation:

- (1) the integrity, honesty, good character and reputation of the applicant;
- (2) the financial stability, integrity and background of the applicant;
- (3) the business practices and the business ability of the applicant to establish and maintain a successful gaming establishment;
- (4) whether the applicant has a history of compliance with gaming licensing requirements in other jurisdictions;
- (5) whether the applicant, at the time of application, is a defendant in litigation involving its business practices;
- (6) the suitability of all parties in interest to the gaming license, including affiliates and close associates and the financial resources of the applicant; and
- (7) whether the applicant is disqualified from receiving a license under section 16; provided, however, that in considering the rehabilitation of an applicant for a gaming license, the commission shall not automatically disqualify an applicant if the applicant affirmatively demonstrates, by clear and convincing evidence, that the applicant has financial responsibility, character, reputation, integrity and general fitness as such to warrant belief by the commission that the applicant will act honestly, fairly, soundly and efficiently as a gaming licensee.

It is important to clarify the manner in which determinations are made as to the suitability of individual qualifiers; that is, how one’s overall reputation, including their integrity, honesty,

good character, are evaluated. As the Commission has noted in past decisions, the New Jersey Casino Control Commission has best described the standard for evaluating one's integrity, honesty, and good character. We look to that standard for guidance here. In *In re Bally's Casino Application*, 10 N.J.A.R 356, 393 (1981), the New Jersey Casino Control Commission stated:

The law requires us to judge each applicant's character. We find this a most difficult task for several reasons. First "character" is an elusive concept which defies precise definition. Next we can know the character of another only indirectly, but most clearly through his words and deeds. Finally, the character of a person is neither uniform nor immutable.

Nevertheless, we conceive character to be the sum total of an individual's attributes, the thread of intention, good or bad, that weaves its way through the experience of a lifetime. We must judge a [person's] character by evaluating his words and deeds as they appear from the testimony and from all of the evidence in the record before us. We must focus particularly on those attributes of trustworthiness, honesty, integrity and candor which are relevant to our inquiry.

The Commission has used the guiding principles from *Bally's* in making suitability decisions since its inception. In addition, the Commission has viewed these principles through the lens of other business competencies as they relate to suitability and has rejected the notion that leadership, which includes but is not limited to competence in areas related to employee relations, communication, and corporate compliance, can never be a component of suitability.

In employing the principles articulated in the *Bally's* decision the Commission finds that Evans has satisfactorily demonstrated her good character, honesty, and integrity. Based upon the factual findings contained in the Report, and testimony presented at the proceeding, the Commission finds that Evans has satisfied her burden of proving suitability.


#### IV. Conclusion

For the foregoing reasons, the Commission finds that Kenya Evans has satisfied her burden of proving by clear and convincing evidence that she meets the governing standards for suitability, and specifically G.L. c. 23K, §12. She is accordingly issued a positive determination of suitability.

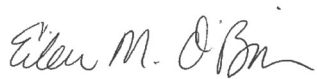
**SO ORDERED.**

**MASSACHUSETTS GAMING COMMISSION**

By:



Cathy Judd-Stein, Chair



Eileen M. O'Brien, Commissioner



Bradford R. Hill, Commissioner



Nakisha L. Skinner, Commissioner

DATED: June 3, 2022

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss.

MASSACHUSETTS GAMING COMMISSION

	)
<i>In the Matter of:</i>	)
Joseph Levin	)
	)

**SUITABILITY DECISION**

This matter came before the Massachusetts Gaming Commission (hereinafter, “Commission”) for a determination as to the suitability of Joseph Levin (hereinafter, “Levin”) as he is an individual qualifier to Blue Tarp reDevelopment, the Region B gaming licensee. The Commission’s Investigations and Enforcement Bureau (hereinafter, “IEB”) designated Levin as a qualifier because he serves as an independent director on the board of directors of MGM Resorts International, the parent company of the gaming licensee, itself a qualifier. This decision results from the adjudicatory proceeding conducted by the Commission on May 24, 2022 via remote collaboration technology. At the direction of the Chair, the entire Commission presided over the matter. For the reasons set forth below, the Commission finds by a unanimous vote that Levin has satisfied his burden of proof and accordingly is issued a **POSITIVE** determination of suitability in accordance with 205 CMR 115.05(3).

I. Background

The IEB conducted a thorough background investigation of Levin. The Commission recognizes that Levin was fully cooperative throughout this process. The IEB issued an Investigation Report detailing its findings and provided it to the Commission. The Commission subsequently initiated this adjudicatory proceeding pursuant to 205 CMR 115.04.

In accordance with G. L. c. 23K, § 1(10), “the power and authority granted to the commission shall be construed as broadly as necessary for the implementation, administration, and enforcement of [ G. L. c. 23K].” Additionally, G. L. c. 23K, § 4, states “the commission shall have all powers necessary or convenient to carry out and effectuate its purposes.” Accordingly, the Commission is afforded broad discretion in deciding matters directly within its purview including, as here, the suitability of persons who are required to demonstrate their qualification for licensure. “All applicants for a [] suitability determination must establish their qualifications by clear and convincing evidence.” 205 CMR 115.01(2); see also G.L. c.23K, §13(a). “Clear and convincing proof involves a degree of belief greater than the usually imposed burden of proof by a fair preponderance of the evidence, but less than the burden of proof beyond a reasonable doubt imposed in criminal cases. It has been said that the proof must be ‘strong, positive and free from doubt’, and ‘full, clear and decisive.’” Stone v. Essex County Newspapers, Inc., 367 Mass. 849, 871 (1975) (internal citations omitted).

A copy of the Investigation Report was provided to Levin along with a notice of this adjudicatory proceeding. See 205 CMR 115.04(1). Heather Hall, the Chief Enforcement Counsel of the IEB, appeared and testified at the hearing on behalf of the IEB. Levin was present at the hearing and available to provide testimony as requested. All witnesses were duly sworn and found to be credible.

## II. Exhibits

The exhibits identified below were admitted into evidence at the proceeding without objection. The Commission considered all exhibits, in conjunction with witness testimony, in reaching the final decision.

**Exhibit A:** Notice of hearing dated May 18, 2022

**Exhibit B:** IEB’s Investigation Report dated December 9, 2021, which includes Exhibit 1 to the report (hereinafter, “Report”), and

**Exhibit C:** the video recording of the hearing before the Nevada Gaming Commission on May 19, 2022.

## III. Analysis

Levin, who was represented by legal counsel, stipulated to the contents of Exhibit B, the Investigation Report. He did not contest the authenticity of Exhibit C. The Commission adopts the findings of fact contained in the Report and finds that the evidence presented at the adjudicatory proceeding collectively demonstrates that Levin has met his burden of proving his qualification for licensure by clear and convincing evidence. See G.L. c. 23K, §§12 and 16, and 205 CMR 115.01. In reaching this conclusion, the Commission specifically considered the factors set out in G.L. c. 23K, §12, as applicable, which provides that in determining whether a person is suitable:

the commission shall consider the overall reputation of the applicant including, without limitation:

- (1) the integrity, honesty, good character and reputation of the applicant;
- (2) the financial stability, integrity and background of the applicant;
- (3) the business practices and the business ability of the applicant to establish and maintain a successful gaming establishment;
- (4) whether the applicant has a history of compliance with gaming licensing requirements in other jurisdictions;
- (5) whether the applicant, at the time of application, is a defendant in litigation involving its business practices;
- (6) the suitability of all parties in interest to the gaming license, including affiliates and close associates and the financial resources of the applicant; and
- (7) whether the applicant is disqualified from receiving a license under section 16; provided, however, that in considering the rehabilitation of an applicant for a gaming license, the commission shall not automatically disqualify an applicant if the applicant affirmatively demonstrates, by clear and convincing evidence, that the applicant has financial responsibility, character, reputation, integrity and general fitness as such to

warrant belief by the commission that the applicant will act honestly, fairly, soundly and efficiently as a gaming licensee.

It is important to clarify the manner in which determinations are made as to the suitability of individual qualifiers; that is, how one's overall reputation, including their integrity, honesty, good character, are evaluated. As the Commission has noted in past decisions, the New Jersey Casino Control Commission has best described the standard for evaluating one's integrity, honesty, and good character. We look to that standard for guidance here. In *In re Bally's Casino Application*, 10 N.J.A.R 356, 393 (1981), the New Jersey Casino Control Commission stated:

The law requires us to judge each applicant's character. We find this a most difficult task for several reasons. First "character" is an elusive concept which defies precise definition. Next we can know the character of another only indirectly, but most clearly through his words and deeds. Finally, the character of a person is neither uniform nor immutable.

Nevertheless, we conceive character to be the sum total of an individual's attributes, the thread of intention, good or bad, that weaves its way through the experience of a lifetime. We must judge a [person's] character by evaluating his words and deeds as they appear from the testimony and from all of the evidence in the record before us. We must focus particularly on those attributes of trustworthiness, honesty, integrity and candor which are relevant to our inquiry.

The Commission has used the guiding principles from *Bally's* in making suitability decisions since its inception. In addition, the Commission has viewed these principles through the lens of other business competencies as they relate to suitability and has rejected the notion that leadership, which includes but is not limited to competence in areas related to employee relations, communication, and corporate compliance, can never be a component of suitability.

In employing the principles articulated in the *Bally's* decision the Commission finds that Levin has satisfactorily demonstrated his good character, honesty, and integrity. Based upon the factual findings contained in the Report, and testimony presented at the proceeding, the Commission finds that Levin has satisfied his burden of proving suitability.

#### IV. Conclusion

For the foregoing reasons, the Commission finds that Joseph Levin has satisfied his burden of proving by clear and convincing evidence that he meets the governing standards for suitability, and specifically G.L. c. 23K, §12. He is accordingly issued a positive determination of suitability.




**SO ORDERED.**

**MASSACHUSETTS GAMING COMMISSION**

By:

Handwritten signature of Cathy Judd-Stein in black ink.

Cathy Judd-Stein, Chair

Handwritten signature of Eileen M. O'Brien in black ink.

Eileen M. O'Brien, Commissioner

Handwritten signature of Bradford R. Hill in blue ink.

Bradford R. Hill, Commissioner

Handwritten signature of Nakisha L. Skinner in black ink.

Nakisha L. Skinner, Commissioner

DATED: June 3, 2022

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss.

MASSACHUSETTS GAMING COMMISSION

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*In the Matter of:* )  
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 IAC/InterActiveCorp )  
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**SUITABILITY DECISION**

This matter came before the Massachusetts Gaming Commission (hereinafter, “Commission”) for a determination as to the suitability of IAC/InterActiveCorp (hereinafter, “IAC”) as it is an entity qualifier to Blue Tarp reDevelopment, the Region B gaming licensee. The Commission’s Investigations and Enforcement Bureau (hereinafter, “IEB”) designated IAC as a qualifier because in August of 2020 it purchased an approximately 12% stake in MGM Resorts International, the parent company of the gaming licensee, itself a qualifier. This decision results from the adjudicatory proceeding conducted by the Commission on May 24, 2022 via remote collaboration technology. At the direction of the Chair, the entire Commission presided over the matter. For the reasons set forth below, the Commission finds by a unanimous vote that IAC has satisfied its burden of proof and accordingly is, subject to the condition described below, issued a **POSITIVE** determination of suitability in accordance with 205 CMR 115.05(3).

I. Background

The IEB conducted a thorough background investigation of IAC. The Commission recognizes that IAC was fully cooperative throughout this process. The IEB provided the Investigation Report to the Commission which subsequently initiated this adjudicatory proceeding pursuant to 205 CMR 115.04.

In accordance with G. L. c. 23K, § 1(10), “the power and authority granted to the commission shall be construed as broadly as necessary for the implementation, administration, and enforcement of [ G. L. c. 23K].” Additionally, G. L. c. 23K, § 4, states “the commission shall have all powers necessary or convenient to carry out and effectuate its purposes.” Accordingly, the Commission is afforded broad discretion in deciding matters directly within its purview including, as here, the suitability of persons who are required to demonstrate their qualification for licensure. “All applicants for a [ ] suitability determination must establish their qualifications by clear and convincing evidence.” 205 CMR 115.01(2); see also, G.L. c.23K, §13(a). “Clear and convincing proof involves a degree of belief greater than the usually imposed burden of proof by a fair preponderance of the evidence, but less than the burden of proof beyond a reasonable doubt imposed in criminal cases. It has been said that the proof must be ‘strong, positive and free from doubt’, and ‘full, clear and decisive.’” Stone v. Essex County Newspapers, Inc., 367 Mass. 849, 871 (1975) (internal citations omitted).

A copy of the Investigation Report was provided to IAC along with a notice of this adjudicatory proceeding. See 205 CMR 115.04(1). Heather Hall, the Chief Enforcement Counsel of the IEB, appeared and testified at the hearing on behalf of the IEB. Barry Diller, the chair and senior executive for the company, as well as Joseph Levin, the company's CEO, were present at the hearing and available to provide testimony as requested. All witnesses were duly sworn and found to be credible.

## II. Exhibits

The exhibits identified below were admitted into evidence at the proceeding without objection. The Commission considered all exhibits, in conjunction with witness testimony, in reaching the final decision.

**Exhibit A:** Notice of hearing dated May 18, 2022

**Exhibit B:** IEB's Investigation Report dated December 9, 2021 (hereinafter, "Report"),

**Exhibit C:** video recording of the hearing before the Nevada Gaming Commission on May 19, 2022, and

**Exhibit D:** slide deck presentation from IAC.

## III. Analysis

IAC, which was represented by legal counsel, stipulated to the contents of Exhibit B, the Investigation Report. It did not contest the authenticity of Exhibit C. The Commission adopts the findings of fact contained in the Report and finds that the evidence presented at the adjudicatory proceeding collectively demonstrates that as of the date of this decision IAC has met its burden of proving its qualification for licensure by clear and convincing evidence. See G.L. c. 23K, §§12 and 16, and 205 CMR 115.01.

However, the emergent federal investigations discussed in Exhibit C require comment and further monitoring. The record reflects that Diller and others are presently the subjects of investigations being conducted by the Securities and Exchange Commission (hereinafter, "SEC") and the Department of Justice (hereinafter, "DOJ") as to whether insider-trading laws were violated in connection with their purchase of Activision Blizzard, Inc. options days before it was announced that the company would be acquired by Microsoft Corporation. This matter is of grave concern to the Commission. At present, Diller has affirmatively stated that he did not act on any insider information in executing that transaction. The SEC and DOJ are continuing to investigate. As such, no findings are available. Nonetheless, though the IEB did not supplement the Report with respect to IAC as it did in the Diller matter, the IEB stated that they recommended that IAC be found suitable and will continue to monitor the matter. The Commission must act on the information as presented to it by the IEB and the applicant.

While G.L. c. 23K does not allow for temporal restriction on suitability findings, it does contain a robust statutory and regulatory scheme that requires qualifiers to provide timely affirmative disclosures in connection with its suitability. Where licensure by the Commission is considered a peerless privilege, strict diligence and fidelity to these requirements are expected of each gaming licensee and qualifier. See also, G.L. c. 23K, §13(b). Accordingly, the Commission expects that IAC will communicate any material information related to the Diller investigation to the IEB within 48 hours of receipt of such information. See 205 CMR 115.01(4)(f) (requiring notification

to the IEB of any “material legal proceedings made, commenced, or known to be contemplated by a governmental agency against the gaming licensee or qualifier ...”). See also, G.L. c. 23K, §13(b).<sup>1</sup>

In reaching this conclusion, the Commission specifically considered the factors set out in G.L. c. 23K, §12, as applicable, which provides that in determining whether a person is suitable:

the commission shall consider the overall reputation of the applicant including, without limitation:

- (1) the integrity, honesty, good character and reputation of the applicant;
- (2) the financial stability, integrity and background of the applicant;
- (3) the business practices and the business ability of the applicant to establish and maintain a successful gaming establishment;
- (4) whether the applicant has a history of compliance with gaming licensing requirements in other jurisdictions;
- (5) whether the applicant, at the time of application, is a defendant in litigation involving its business practices;
- (6) the suitability of all parties in interest to the gaming license, including affiliates and close associates and the financial resources of the applicant; and
- (7) whether the applicant is disqualified from receiving a license under section 16; provided, however, that in considering the rehabilitation of an applicant for a gaming license, the commission shall not automatically disqualify an applicant if the applicant affirmatively demonstrates, by clear and convincing evidence, that the applicant has financial responsibility, character, reputation, integrity and general fitness as such to warrant belief by the commission that the applicant will act honestly, fairly, soundly and efficiently as a gaming licensee.

In applying these principles to the facts established at the adjudicatory proceeding, the Commission finds that IAC has satisfied its burden of proving suitability.

#### IV. Conclusion

For the foregoing reasons, the Commission finds that IAC has satisfied its burden of proving by clear and convincing evidence that it meets the governing standards for suitability, and specifically G.L. c. 23K, §12. This finding is subject to the previously described condition that

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<sup>1</sup> Pursuant to G.L. c. 23K, §13(b), a qualifier “shall have the continuing duty to provide any assistance or information required by the commission and to cooperate in any inquiry or investigation conducted by the commission. Refusal to answer or produce information, evidence or testimony by an applicant, licensee, registrant or other person required to be qualified under this chapter may result in denial of the application or suspension or revocation of the license or registration by the commission.”

IAC promptly communicate to the IEB any developments in the matter relative to Diller, including any communications received from Diller, the SEC and/or DOJ in connection with the subject facts. It is accordingly issued a positive determination of suitability.

**SO ORDERED.**

**MASSACHUSETTS GAMING COMMISSION**

By:



Cathy Judd-Stein, Chair



Eileen M. O'Brien, Commissioner



Bradford R. Hill, Commissioner



Nakisha L. Skinner, Commissioner

DATED: June 3, 2022

TO: Chair Cathy Judd-Stein, Commissioners Eileen O'Brien, Bradford Hill and Nakisha Skinner

FROM: 2022 Community Mitigation Fund Review Team

CC: Karen Wells, Executive Director, Todd Grossman, General Counsel

DATE: June 3, 2022

RE: 2022 Community Mitigation Public Safety and Specific Impact Applications

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The first portion of this memorandum provides an analysis of several Public Safety applications, and the second portion provides an analysis of several Specific Impact applications for funding from the 2022 Community Mitigation Fund ("2022 CMF"). Copies of the applications can be found at <https://massgaming.com/about/community-mitigation-fund/>.

The Community Mitigation Fund Review Team ("Review Team") reviewed the applications to ensure that they follow the 2022 Guidelines. As part of this review process, copies of the applications were sent to the licensees for their review and comment. Conference calls and remote meetings were held between the applicants and the Review Team. Requests for supplemental information were submitted to the applicants so they could provide further clarification on their application. Numerous meetings were held by the Review Team to ensure a thorough review of every application.

#### **Basis of Recommendations of the Review Team**

To effectuate a consistent and efficient system to analyze the applications, the Review Team utilized the review criteria specified in the 2022 Guidelines. The Review Team also compiled charts demonstrating how each of the criteria is reflected in the applications. Among the criteria are:

- A demonstration that the impact is being caused by the proposed gaming facility;
- The significance of the impact to be remedied;
- The potential for the proposed mitigation measure to address the impact;
- The potential for the proposal to maximize the economic impact of the gaming facility; and
- The feasibility and reasonableness of the proposed mitigation measure.

## Public Safety Applications

### Recommended Public Safety Awards by the Review Team

	Applications Received	Review Team Recommendation
Foxborough- Training and Upgrades	\$188,110	\$71,400
Longmeadow-Camera Project and Training	\$85,900	\$85,900
Southeastern MA Regional 911 District-Portable Radio Interoperability	\$80,000	\$0
West Springfield- Emergency Response Staffing	\$200,000	\$200,000
<b>Total:</b>	<b>\$554,010</b>	<b>\$357,300</b>

### FOXBOROUGH – Police Training and Equipment Upgrades

**Summary:** The Town of Foxborough is requesting \$188,110 for Police training and two unmarked specialty vehicles.

**Analysis:** The Review Team recommends partial funding of this grant in the amount of \$71,400 for the proposed training. The Review Team does not recommend the funding of two specialty vehicles.

The Town of Foxborough has identified increased traffic safety issues and an increase in criminal activity at area hotels as impacts of the casino. Foxborough has identified these issues in past CMF applications and the Review Team agreed that there was a nexus to the casino. However, as articulated in the review of the 2021 CMF application, the Review Team needs to evaluate any request in proportion to the identified impact.

Foxborough has requested training funds for critical incident training, traffic crash investigation, human trafficking and exploitation, drug investigations, de-escalation and policing diversity. In the 2022 CMF Guidelines, certain training costs were specifically identified as being eligible for funding. The rationale behind this is that it is reasonable to assume that police in the host and surrounding communities will come into contact with patrons or employees of the casino in their regular duties. Foxborough received a grant in 2021 for some police training. This request would expand on that training. The Review Team agrees that this training is appropriate and should be funded.

With respect to the request for vehicles, there were several issues that raised concerns for the Review Team.

The first requested vehicle is an unmarked K-9 vehicle. Foxborough currently has a K-9 vehicle that is aging and in need of replacement. The dog is a patrol/search dog but is currently being trained in firearms detection (expected certification in mid-June). The impact identified in the application is the

prevalence of violent crimes and shootings that have occurred at casinos. Several newspaper articles were referenced, but none related directly to PPC. The Review Team asked if there had ever been an event at PPC that required the response of the K-9 unit. There had not. The 2022 CMF Guidelines state that funds “may not be used for the mitigation of impacts that are projected or predicted but that are not occurring or have not occurred by January 31, 2022.” The Review Team was not convinced that Foxborough identified an existing casino related impact that the provision of K-9 vehicle would mitigate. Therefore, the Review Team does not recommend the funding of this vehicle.

The second requested vehicle is an unmarked traffic enforcement/crash investigation vehicle. As stated earlier, the Review Team agrees that there are some traffic related impacts on Foxborough, but they are minimal. The traffic analysis done for the construction of PPC estimated that 3% of the casino traffic would use Route 1 north of I-495. The most recent traffic study conducted by PPC in 2019 showed an average daily traffic entering and exiting the casino of 6,232 vehicles per day which would result in 187 vehicles per day traveling on Route 1 north of I-495. Considering that the average daily traffic on Route 1 exceeds 31,000 vehicles per day, this amounts to less than 0.6 percent of the traffic on Route 1. By all accounts this is a very modest impact on traffic and by extension, traffic safety. In 2020, Foxborough received a grant for a pickup truck and safety equipment to address traffic safety related issues and in 2021 received a grant for an undercover vehicle to aid in work associated with an uptick in crime at area hotels. While a specialized vehicle like this may be desirable for the Police Department, the Review Team was not convinced that providing an additional vehicle would be proportional to the impact identified and that the previous grants awarded by the Commission adequately addressed this issue.

**Licensee Response:** Plainridge Park Casino had no response related to this application.

### **LONGMEADOW – Camera Project and Police Training**

**Summary:** The Town of Longmeadow is requesting \$85,900 to install cameras at the Longmeadow Street (Route 5) and Forest Glen Road as well as for conducting de-escalation and implicit bias training.

**Analysis:** The Review Team recommends awarding the full amount of \$85,900 to the Town of Longmeadow to install cameras and conduct training.

The intersection of Longmeadow Street and Forest Glen Road is the busiest intersection in Longmeadow and serves as the main point of access to Springfield for travelers on Route 5. The original Environmental Impact Report for MGM Springfield estimated that 3% of the casino traffic would use Route 5 to access the casino. The Review Team agrees that this constitutes an impact of the casino.

This intersection operates at a poor level of service and has seen increases in traffic and accidents since the opening of the casino. The Town looks to install cameras at this intersection to allow Police, Fire and Public Works to provide safer, more efficient response and to study traffic patterns to aid in intersection design, traffic signal timing and event management. The Review Team agrees that this approach should help the community in addressing safety and traffic related issues in the area. This portion of the grant totals \$54,700.

The application also requests \$31,200 for implicit bias and de-escalation training. In the 2022 CMF Guidelines, certain training costs were specifically identified as being eligible for funding. The rationale behind this is that it is reasonable to assume that police in the host and surrounding communities will



come into contact with patrons or employees of the casino in their regular duties. The Review Team agrees that this training is appropriate and should be funded.

**Licensee Response:** “MGM Springfield supports the grant applications. Ensuring that the mitigation funds remain in Western Massachusetts and are used to enhance the area is important to MGM Springfield.

### **SOUTHEASTERN MA REGIONAL 911 DISTRICT- Portable Radios**

**Summary:** The Southeastern MA Regional 911 District (SEMRECC) is requesting \$80,000 to purchase, program, and maintain a cache of portable radios to aid in emergency communications during an incident, increasing interoperability during the incident, especially during an incident at or around the Plainridge Park Casino (PPC).

**Analysis:** After careful consideration, the Review Team does not recommend awarding funding for this application because the application did not adequately define a casino related impact that this project is designed to address.

The 2022 CMF Guidelines state that funds “may not be used for the mitigation of impacts that are projected or predicted but that are not occurring or have not occurred by January 31, 2022.” In defining the casino related impact, SEMRECC’s application is speculative in nature. It generally uses terms like “if an incident of any scale were to occur” or “if the incident were man-made.” There was no evidence in the application that demonstrated that there had ever been an incident at PPC that required SEMRECC to physically respond. In support of the application, SEMRECC submitted several maps showing traffic related incidents and mutual aid calls in the area, one of which showed an incident at PPC. When asked for additional information regarding this incident, the response stated that there “was a mutual aid request from Plainville Fire for Foxborough Fire to assist with a medical related call. The extent of SEMRECC’s involvement was dispatching Foxborough Fire to the scene.” None of the information submitted convinced the Review Team that any incident had occurred associated with PPC that would have required the physical presence of SEMRECC to coordinate communications.

The workings of Regional 911 Districts are complicated, and the Review Team consulted with the Statewide Interoperability Coordinator at the Executive Office of Public Safety and Security (EOPSS) regarding these radios and how they might be used. EOPSS shared our concern regarding the identification of a casino related impact.

The Review Team fully understands the importance of Regional 911 Districts and the significance of the work they do, however, absent a connection to an existing impact of the casino, the Review Team cannot recommend awarding a grant.

**Licensee Response:** Plainridge Park Casino did not provide specific comments on this application.

### **WEST SPRINGFIELD- Police/Fire/EMS Staffing**

**Summary:** The Town of West Springfield is requesting \$200,000 for additional Police, Fire and EMS personnel hired to increase staffing for the impact to municipal services resulting from the opening of the MGM Casino in Springfield. Specifically, the town is requesting funding to maintain and offset the

cost of the 8 firefighters, 3 police officers and 3 police dispatchers that were hired in anticipation of the opening of MGM Springfield.

**Analysis:** The Review Team recommends full funding for this request in the amount of \$200,000 to the Town of West Springfield.

In the 2020 grant round, the Commission provided \$200,000 in funding for West Springfield’s public safety costs with the understanding that it was a one-time grant and that any future requests would need to be based on the required look-back study. Civic Economics completed the One Year Look Back Study and delivered the final report on November 6, 2020, which identified an impact on calls for service that was attributable to MGM. Based on this study, the Commission awarded an additional \$200,000 in 2021. Another look-back study is not required until five years after the opening of MGM Springfield, which will occur in 2023. Therefore, this request is based on the impact identified in the One Year Look Back Study.

It must be noted that MGM did not support this application in 2021 and continues to deny that there have been negative impacts on the host and surrounding communities. MGM believes that a flawed rationale was used, and that MGM’s operation is not resulting in net-negative impacts. However, absent any data to the contrary, the look back study has determined that there is an impact over and above the \$375,000 payment received by West Springfield as part of their Surrounding Community Agreement.

Because the most recent data is from the One Year Look Back Study, which does demonstrate an impact of the gaming establishment, the recommendation of the Review Team is that the Commission should approve this request.

**Licensee Response:** “MGM Springfield denies that there has been adverse impact to the City of Springfield and surrounding communities. Notwithstanding our general denial, MGM Springfield supports the grant applications. Ensuring that the mitigation funds remain in Western Massachusetts and are used to enhance the area is important to MGM Springfield.”

## Specific Impact Requests

### Recommended Awards by the Review Team

	Applications Received	Review Team Recommendation
Hampden DA	\$75,000	\$75,000
Springfield	\$300,000	\$300,000
Springfield Fire	\$41,300	\$41,300
Springfield Police	\$33,300	\$16,000
<b>Total:</b>	<b>\$449,600</b>	<b>\$432,300</b>

### HAMPDEN COUNTY DISTRICT ATTORNEY- Personnel Costs

**Summary:** The Hampden County District Attorney’s Office is requesting \$75,000 to be used for personnel to mitigate the additional burdens in caseloads that are created directly and indirectly by the influx of people into the downtown area due to the casino presence.

**Analysis:** Given the additional burdens on the District Attorney’s Office and the provisions in MGL c. 23K that call for offsetting District Attorney costs, the Review Team recommends that the Commission award a grant to the Hampden County District Attorney’s office in the amount of \$75,000.

There is a direct benefit to the citizens of Hampden County when the District Attorney’s Office has sufficient resources to absorb the work of additional prosecutions created by the presence of the casino in downtown Springfield. In previous years, the amount of this grant was larger, \$100,000 and a portion of it was unused at the end of the grant term, resulting in a surplus, however in 2020, the amount requested was reduced by the District Attorney’s Office to \$75,000 and it appears that this amount allows for the office to absorb the cost of additional prosecutions without creating a surplus. Because this project is done under an Interdepartmental Service Agreement (ISA), any unused funding is returned to MGC unless an amendment to the ISA is made before the end of the fiscal year.

**Licensee Response:** “MGM Springfield supports the grant applications. Ensuring that the mitigation funds remain in Western Massachusetts and are used to enhance the area is important to MGM Springfield.”

### SPRINGFIELD – Mixed Use Parking Garage Design and Development Plan

**Summary:** The City of Springfield is seeking \$300,000 to advance the site feasibility and design for a new mixed-use parking garage to help the Springfield Parking Authority (SPA) recover revenues that were lost due to the construction of the MGM parking garage.

**Analysis:** The Review Team recommends awarding the full amount of \$300,000 to the City of Springfield for the site feasibility and design of a mixed-use parking garage.

SPA's gross annual revenue fell nearly \$600,000 from 2018 to 2019 when the free MGM parking garage opened. This not only had a negative impact on revenue, but also on the bonding capacity of SPA for capital improvements. The Review Team agrees that this constitutes an impact of the casino.

In 2020, the Commission awarded a grant to Springfield to conduct an initial study of the options for recovering this lost revenue. This study identified a potential site for a mixed-use project which would include a parking structure that would contribute to SPA's annual revenue and serve future parking demand. This application would further advance that project by assessing site control options, schematic designs and engineering, financing options and development alternatives for attracting and securing a development partner to the project. The Review Team agrees that moving this project forward would help SPA recover lost revenue as well as benefitting Springfield as a whole.

**Licensee Response:** "MGM Springfield supports the grant applications. Ensuring that the mitigation funds remain in Western Massachusetts and are used to enhance the area is important to MGM Springfield."

### **SPRINGFIELD – Fire Department – Extrication Tools**

**Summary:** The City of Springfield Fire Department is requesting \$41,300 for the purchase of new extrication tools ("jaws of life") for fire apparatus that primarily responds to the MGM Casino area.

**Analysis:** The Review Team recommends awarding the full amount of \$41,300 to the City of Springfield for the purchase of extrication tools.

The Tactical Unit that routinely responds to MGM is not currently equipped with extrication tools. While calls for service were expected to increase with the opening of the casino, the number of extrications that have taken place directly on or adjacent to the casino property were unexpected. From 2018 through 2021, 40 incidents that involved the use of extrication tools were located on MGM property. The Review Team agrees that this constitutes an impact of the casino.

Springfield currently has four vehicles equipped with extrication tools. The average age of these tools is 15 years, which exceeds the NFPA recommended service life of 10 years. This new equipment will not replace any of the older equipment but will be added to the Tactical Unit which services the casino. The Review Team agrees that provision of this equipment should help improve response time in the vicinity of the casino.

**Licensee Response:** "MGM Springfield supports the grant applications. Ensuring that the mitigation funds remain in Western Massachusetts and are used to enhance the area is important to MGM Springfield."

### **SPRINGFIELD- Police Department Metro - Equipment and Technology Upgrade**

**Summary:** The City of Springfield Police Department is requesting \$33,300 for IT upgrades to connect the Metro Office Substation to the Gaming Enforcement Unit (GEU) office as well as upgrades to the Metro Office Substation and equipment maintenance.

**Analysis:** The Review Team recommends awarding partial funding in the amount of \$16,000 for the IT connectivity between the Springfield Police Department and the Gaming Enforcement Unit. The Review Team does not recommend funding of the Metro Substation modifications and equipment maintenance costs for the reasons outlined below.

Springfield requested \$8,000 in 2021 for IT upgrades to the GEU office to allow Springfield officers assigned to the GEU to communicate with Springfield Police Department more efficiently. The Commission awarded this grant, however, it was later determined that the fix for the problem was much more significant than first anticipated. This application requests an additional \$16,000 to fully fund this project. The Review Team fully agrees that having efficient communication with Springfield Police Department headquarters and substations is necessary for the Springfield officers assigned to the GEU and recommends this portion of the grant.

The remainder of this application includes an alarm system and window tinting for the Metro Office Substation and an item for Metro Office equipment maintenance. The City of Springfield built the Metro Office Substation in 2017 to provide a location near the casino to house the Metro Police Unit. From the application and supplemental information submitted, the Review Team could not ascertain what the casino related impact is that these items would address. For instance, the need for the alarm system is identified as being due to the reductions in staffing at the Metro Unit resulting in times where the building is empty, thereby requiring additional security measures. The application was unable to tie this reduced level of staffing back to a casino impact. Similarly, with respect to the window tinting, there seems to have been a design flaw in the building that results in significant temperature fluctuations. Again, the application was unable to make a connection to a casino related impact.

The Review Team has no doubt that these items are needed by the Metro Police Unit, but absent an identified casino related impact, the Review Team cannot recommend awarding funds.

**Licensee Response:** “MGM Springfield supports the grant applications. Ensuring that the mitigation funds remain in Western Massachusetts and are used to enhance the area is important to MGM Springfield.”



## MASSACHUSETTS GAMING COMMISSION

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**To:** Chair Judd-Stein and Commissioners Hill, O'Brien, and Skinner  
**From:** Karen Wells, Douglas O'Donnell, John Scully, Agnes Beaulieu, and Derek Lennon  
**Date:** June 9, 2022  
**Re:** Fiscal Year 2023 (FY23) Budget Recommendations

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### Summary

The Massachusetts Gaming Commission's (MGC) initial Fiscal Year 2023 (FY23) budget and assessment projections are composed of the following:

- **Gaming**
  - \$29.34M for gaming regulatory costs, including funding for 89.94 full-time equivalents (FTEs) and 4 contract positions;
  - \$2.42M for the Commonwealth's indirect costs;
  - \$3.87M for the Office of the Attorney General's (AGO) gaming operations, inclusive of Massachusetts State Police (MSP) assigned to the AGO;
  - \$75K for the Alcohol and Beverage Control Commission (ABCC); resulting in,
  - \$35.7M total funding of the Gaming Control Fund
  - The budget is funded from \$5.18M in fees and an assessment of \$30.52M on licensees.
- **Racing**
  - \$2.9M for racing regulatory costs, including funding for 9.06 FTEs;
  - \$209.18K for the Commonwealth's indirect costs;
  - \$3.1M combined total of regulated racing costs.
- **Community Mitigation Fund**
  - \$310K for grant review and sub-recipient monitoring costs, including funding for 2 FTEs
- **Public Health Trust Fund**
  - \$5.27M for the research and responsible gaming agenda, inclusive of 3 FTEs. The Commission's research and responsible gaming office will be funded by the Public Health Trust Fund (PHTF)

### Total Budget

The total budget presented today, excluding racing capital and promotional trust funds that benefit licensees and grants from the Community Mitigation Fund, is \$44.39M and funds 104 FTES and 4 contract employees.



Massachusetts Gaming Commission

Fund	Grouping Name	Fiscal Year 23		
		Budget	FTEs	Contractors
10500001 Gaming Control Fund	MGC Regulatory Costs	29,343,551.47	89.94	4.00
	Indirect	2,419,852.48		
	Office of Attorney General and AGO MSP	3,866,497.12		
	Alcohol and Beverage Control Commission	75,000.00		
Gaming Control Fund Total		35,704,901.07		
MGC Mass Racing Development and Oversight Trust	MGC Regulatory Costs	2,898,624.44	9.06	-
	Indirect	209,178.18		
MGC Mass Racing Development and Oversight Trust Total		3,107,802.62		
10500004 Community Mitigation	MGC Regulatory Costs	310,057.34	2.00	
Community Mitigation Total		310,057.34		
40001101 Public Health Trust Fund	Research and Responsible Gaming/PHTF	5,267,001.23	3.00	-
Public Health Trust Fund Total		5,267,001.23		
		44,389,762.26	104.00	4.00

### Gaming Control Fund Regulatory vs. Statutory Costs

It is important to distinguish among the different components of the proposed budget for FY23 and understand the difference between regulatory and statutory costs. The composition of the Gaming Control Fund budget can be broken up into two areas. The first area comprises the regulatory costs of the Massachusetts Gaming Commission to regulate category 1 and 2 facilities. These regulatory costs are directly within control of the Gaming Commission. The second area comprises statutory costs that are assessments contained in the Expanded Gaming Act but are not within the budgetary discretion of the Gaming Commission. The statutory costs are the responsibility of our licensees to pay. Most of this memorandum focuses on the regulatory costs of the MGC. Below is a summary of the ~\$6.36M statutorily required costs:

- \$3.87M for the costs of the Attorney General's Office (C. 12 § 11M),
- \$75K for the Alcoholic Beverage Control Commission (C. 10 § 72A), and
- \$2.42M for Commonwealth of Massachusetts Assessed Indirect Costs (ANF Bulletin 5).

The Commission's regulatory FY23 budget projections total \$29.34M, and fund 10 divisions. The funding level of each division, along with the change from the previous year, is laid out in further detail later in this memorandum.

### FY23 Regulatory Budget Development Process and Recommendations

In FY23, the MGC will continue allocating funds to each division/bureau and tracking contractual commitments, expenditures, and salaries against each division/bureau budget. The Commission will be using the expense budget feature in the Massachusetts Management and Accounting Reporting System (MMARS) to establish these budgets and automate the process of tracking each budget to actual expenditures and commitments.

The MGC's annual budget building process begins in February and concludes once the Commission approves a budget in June. The MGC Office of Finance met with each division/bureau head within the MGC and developed spending and revenue projections that are best estimate representations of what will be needed in FY23 to operate the Commission, as well as what can be expected for revenue based on the Commission's current fee structures. These requests were then reviewed by the CFAO, the Executive Director, and the Treasurer of the Commission. A third review was conducted by



Massachusetts Gaming Commission

representatives of the current gaming licensees (Penn, Encore, and MGM) in a virtual meeting on May 19, 2022. The meeting included a comprehensive review of the Commission’s budget, as well as a review of each division’s staffing levels by employee and anticipated hires.

The following section of this memorandum is a summary by appropriation of spending anticipated for: the Gaming Control Fund, the Community Mitigation Fund, the Racing Oversight and Development Fund, and the Public Health Trust Fund. Immediately following each summary is a chart that demonstrates significant variances between FY22 and FY23 for each division/bureau. Attachment B to this document provides a view of each division’s budget by object class, object code, and then specific budget item. This same information can be found in Attachment C, but the view is ordered first by object class, then object code, then division, and finally by specific budget item.

### Gaming Control Fund 1050-0001

The MGC’s currently approved FY22 budget for the Gaming Control Fund is \$33.08M. The MGC is recommending an FY23 budget of \$35.7M, which is an 7.9% increase over the currently approved FY22 budget. The MGC’s regulatory costs funded by the Gaming Control Fund increased by 7.9% from \$27.2M in FY22 to \$29.34M in FY23, the statutorily required costs increased by 8.04% from \$5.89M in FY22 to \$6.36M in FY23. The table below summarizes significant changes by regulatory vs statutorily required costs between fiscal years:

Fund	Grouping Name	Object Class	object_class_name	Fiscal Year 2022	Fiscal Year 2023	Variance	%	Variance Notes
10500001 Gaming Control Fund								
	MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	\$6,951,959.00	\$7,982,768.03	\$1,030,809.03	14.83%	High turnover in FY22 which is not expected to continue in FY23. 3% COLA built in.
		BB	REGULAR EMPLOYEE RELATED EXPEN	\$43,700.00	\$81,197.00	\$37,497.00	85.81%	Partial restoration of travel
		CC	SPECIAL EMPLOYEES	\$205,000.00	\$248,022.52	\$43,022.52	20.99%	
		DD	PENSION & INSURANCE RELATED EX	\$2,570,782.97	\$3,198,108.43	\$627,325.46	24.40%	Fringe rate increase of 2% and lower turnover expected
		EE	ADMINISTRATIVE EXPENSES	\$523,003.92	\$634,974.92	\$111,971.00	21.41%	Partial restoration of travel
		FF	FACILITY OPERATIONAL EXPENSES	\$20,000.00	\$20,000.00	\$0.00	0.00%	
		GG	ENERGY COSTS AND SPACE RENTAL	\$1,333,102.02	\$1,347,958.08	\$14,856.06	1.11%	
		HH	CONSULTANT SVCS (TO DEPTS)	\$1,170,881.10	\$818,500.00	-\$352,381.10	-30.10%	Independent monitor not built into FY23 figures
		JJ	OPERATIONAL SERVICES	\$10,047,804.73	\$10,510,400.56	\$462,595.83	4.60%	GEU turnover/vacancies not expected to continue in FY23
		KK	EQUIPMENT PURCHASE	\$59,500.00	\$62,000.00	\$2,500.00	4.20%	
		LL	EQUIPMENT LEASE- MAINTAIN/REPAR	\$40,494.25	\$41,707.90	\$1,213.65	3.00%	
		NN	INFRASTRUCTURE:	\$25,000.00	\$25,000.00	\$0.00	0.00%	
		PP	STATE AID/POL SUB	\$175,000.00	\$150,000.00	-\$25,000.00	-14.29%	
		UU	IT Non-Payroll Expenses	\$4,025,680.24	\$4,222,914.03	\$197,233.79	4.90%	Increase to maintenance agreement for LMS
	MGC Regulatory Costs Total			\$27,191,908.23	\$29,343,551.47	\$2,151,643.24	7.91%	
	Indirect	EE	ADMINISTRATIVE EXPENSES	\$2,245,178.11	\$2,419,852.48	\$174,674.37	7.78%	
	Indirect Total			\$2,245,178.11	\$2,419,852.48	\$174,674.37	7.78%	
	Office of Attorney General and AGO MSP	JJ	OPERATIONAL SERVICES	\$937,971.46	\$939,113.12	\$1,141.66	0.12%	
		OO	(blank)	\$2,630,034.15	\$2,927,384.00	\$297,349.85	11.31%	
	Office of Attorney General and AGO MSP Total			\$3,568,005.61	\$3,866,497.12	\$298,491.51	8.37%	
	Alcohol and Beverage Control Commission	OO	(blank)	\$75,000.00	\$75,000.00	\$0.00	0.00%	
	Alcohol and Beverage Control Commission Total			\$75,000.00	\$75,000.00	\$0.00	0.00%	
<b>10500001</b>	<b>Total</b>			<b>\$33,080,091.95</b>	<b>\$35,704,901.07</b>	<b>\$2,624,809.12</b>	<b>7.93%</b>	





The MGC Regulatory portion of the Gaming Control Trust supports 10 divisions/bureaus. Each division's/bureau's costs of providing regulatory oversight to expanded gaming are built into the spending figures in the table below, which represents, at a macro level, the anticipated spending. This item funds ~90 FTEs and 4 contract positions. The overall regulatory spending increased by 7.9% from \$27.2M in FY22 to \$29.34 in FY23. Most of the increases came as anticipated decrease in turnover savings both in FTEs as well as the GEU. We have also included a 3% COLA for FY23.

Below is a chart that compares each division by the currently approved FY22 budget and the proposed FY23 budget, for the Regulatory portion of the Gaming Control Fund, along with a brief explanation for any significant funding variances. Further details for budgets by each division are provided in attachments B and C:

Fund	Grouping Name	Unit	Unit Name	Fiscal Year		Variance	Variance %	Variance Notes
				Fiscal Year 2022	2023			
10500001	Gaming Control Fund							
	MGC Regulatory Costs	1000	Finance and Administration	\$2,348,584.88	\$2,459,233.49	\$110,648.61	4.71%	Annualization of backfill contractual escalators
		1100	Human Resources	\$725,554.95	\$1,119,587.61	\$394,032.66	54.31%	Consolidation of HR and Supplier and Workforce Development Offices
		1200	Legal	\$1,154,051.07	\$1,280,435.37	\$126,384.30	10.95%	One additional FTE
		1300	Executive Director	\$580,665.06	\$660,461.04	\$79,795.98	13.74%	Shift of one position from finance to E.D.
		1400	Information Technology	\$5,167,470.01	\$5,485,898.26	\$318,428.25	6.16%	Annualization of hires and increase of LMS maintenance agreement
		1500	Commissioners	\$1,372,290.01	\$1,272,011.74	-\$100,278.27	-7.31%	Annualization of hires and independent monitor budgeted as incurred.
		1600	Workforce and Supplier Diversity	\$502,499.35	\$0.00	-\$502,499.35	-100.00%	Consolidated into HR budget
		1800	Communications	\$349,340.07	\$371,697.36	\$22,357.29	6.40%	Annualization of backfill
		1900	Ombudsman	\$133,768.06	\$147,806.91	\$14,038.85	10.49%	Annualization of hire
		5000	Investigations and Enforcement Bureau	\$15,246,066.45	\$16,170,826.52	\$924,760.07	6.07%	Less turnover expected
		7000	Licensing Division	\$649,103.00	\$872,208.17	\$223,105.17	34.37%	Including an FTE for a licensing manager.
		All	All Divisions	-\$1,037,484.68	-\$496,615.00	\$540,869.68	-52.13%	Less Turnover expected
	<b>MGC Regulatory Costs Total</b>			<b>\$27,191,908.23</b>	<b>\$29,343,551.47</b>	<b>\$2,151,643.24</b>	<b>7.91%</b>	

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

This item funds the operations of the Racing division. Most of the funding from this appropriation is payroll, seasonal payroll, and fringe related costs. Costs of the division are payroll (seasonal, and full time), fringe costs, drug and laboratory testing, ISA to DPH, and purchased client services for economic hardship payments, eighth pole payments, and the jockey guild. In addition, the costs of the Massachusetts State Police associated with regulating racing is charged to this item, salaries of staff that work on racing matters at the MGC (Finance, HR, Legal, Commissioners and IT), and the Commonwealth assessed indirect costs.

Below is a chart that compares the currently approved FY22 budget and the proposed FY23 budget for the Racing Oversight and Development Fund, along with a brief explanation for any large discrepancies. Further details for budgets by each division are provided in attachments B and C:



Fund	Grouping Name	Unit	Unit Name	Fiscal Year		Variance	Variance %	Variance Notes
				Fiscal Year 2022	2023			
10500003	MGC Mass Racing Development and Oversight Trust							
	MGC Regulatory Costs	1000	Administration	\$312,270.44	\$296,796.17	-\$15,474.27	-4.96%	
		1100	Human Resources	\$70,342.22	\$150,072.13	\$79,729.91	113.35%	Annualization of new hire
		1200	Legal	\$29,260.84	\$50,600.30	\$21,339.46	72.93%	Annualization of new hire
		1300	Executive Director	\$9,515.11	\$39,969.63	\$30,454.52	320.06%	Allocation of support staff to this item.
		1400	Information Technology	\$203,650.57	\$279,588.03	\$75,937.46	37.29%	Annualization of backfills and new hires
		1500	Commissioners	\$86,434.90	\$91,988.74	\$5,553.84	6.43%	Annualization of backfills .
		1800	Communications	\$16,258.61	\$25,310.37	\$9,051.76	55.67%	Annualization of backfill
		3000	Racing Division	\$1,850,576.30	\$1,959,451.41	\$108,875.11	5.88%	COLA
		7000	Licensing Division	\$4,166.08	\$4,847.66	\$681.58	16.36%	
	MGC Regulatory Costs Total			\$2,582,475.07	\$2,898,624.44	\$316,149.37	12.24%	
	Indirect	2000	MGC Indirect	\$209,178.18	\$209,178.18	\$0.00	0.00%	
	Indirect Total			\$209,178.18	\$209,178.18	\$0.00	0.00%	
10500003	Total			\$2,791,653.25	\$3,107,802.62	\$316,149.37	11.32%	

### Community Mitigation Fund 1050-0004

In a public meeting on December 27, 2020, the Commission approved Regulations for the Community Mitigation Fund (205 CMR 153). 205 CMR 153.05 allows the Commission to expend funds for the administration and oversight of the program. The regulation requires the Commission to annually approve a budget not to exceed 10% of the funds available in the account for the fiscal year. The proposed budget, as shown in the chart below, would fund 2 FTEs, in-state travel for subrecipient monitoring purposes, and the maintenance of a grant management database.

Fund	Grouping Name	Object Class	object_class_name	Fiscal Year		Variance	Variance %	Variance Notes
				2022	2023			
10500004	Community Mitigation							
	MGC Regulatory Costs	AA	REGULAR EMPLOYEE COMPENSATION	\$156,872.17	\$170,463.12	\$13,590.95	8.66%	3% COLA and annualized FY22 hire
		BB	REGULAR EMPLOYEE RELATED EXPEN	\$2,500.00	\$5,000.00	\$2,500.00	100.00%	Partial restoration of travel
		DD	PENSION & INSURANCE RELATED EX	\$61,964.51	\$71,407.00	\$9,442.49	15.24%	Fringe rate increase
		EE	ADMINISTRATIVE EXPENSES	\$20,687.22	\$20,687.22	\$0.00	0.00%	
		GG	ENERGY COSTS AND SPACE RENTAL	\$2,500.00	\$2,500.00	\$0.00	0.00%	
		UU	IT Non-Payroll Expenses	\$130,000.00	\$40,000.00	-\$90,000.00	-69.23%	FY22 CMF one-time database build.
	MGC Regulatory Costs Total			\$374,523.90	\$310,057.34	-\$64,466.56	-17.21%	
10500004	Total			\$374,523.90	\$310,057.34	-\$64,466.56	-17.21%	

### Public Health Trust Fund 4000-1101

The Research and Responsible Gaming (RRG) office is a statutorily required component of the MGC and was funded from the Public Health Trust Fund beginning in FY20. Through a collaborative process with DPH and EOHHS, the MGC's RRG will continue to be funded from the PHTF in FY23. Funding for the office has been decreased by 18.9% from an approved FY22 budget of \$6.49M to an FY23 proposal of \$5.26M, with most of the increases restoring cuts to the Game Sense program and funding a follow-up research project to the baseline study. Below is a chart comparing FY22 to the FY23 proposal.



Fund	Grouping Name	Object Class	object_class_name	Fiscal Year 2022	Fiscal Year 2023	Variance	Variance %	Variance Notes
40001101	Public HealthTrust Fund							
	Research and Responsible Gaming/PHTF	AA	REGULAR EMPLOYEE COMPENSATION	\$300,984.03	\$313,023.39	\$12,039.36	4.00%	
		BB	REGULAR EMPLOYEE RELATED EXPEN	\$5,000.00	\$7,250.00	\$2,250.00	45.00%	Partial restoration of travel
		DD	PENSION & INSURANCE RELATED EX	\$118,888.70	\$131,125.50	\$12,236.80	10.29%	Fringe rate increase
		EE	ADMINISTRATIVE EXPENSES	\$352,500.00	\$352,602.34	\$102.34	0.03%	
		FF	FACILITY OPERATIONAL EXPENSES	\$1,000.00	\$0.00	-\$1,000.00	-100.00%	
		HH	CONSULTANT SVCS (TO DEPTS)	\$3,090,000.00	\$3,091,000.00	\$1,000.00	0.03%	
		JJ	OPERATIONAL SERVICES	\$10,000.00	\$10,000.00	\$0.00	0.00%	
		PP	STATE AID/POL SUB	\$2,613,000.00	\$1,360,000.00	-\$1,253,000.00	-47.95%	FY22 baseline follow-up study completed.
		UU	IT Non-Payroll Expenses	\$2,000.00	\$2,000.00	\$0.00	0.00%	
	Research and Responsible Gaming/PHTF Total			\$6,493,372.73	\$5,267,001.23	-\$1,226,371.50	-18.89%	
40001101	Total			\$6,493,372.73	\$5,267,001.23	-\$1,226,371.50	-18.89%	

### Exposures in the FY23 Budget Proposal

FY23 was another challenging budget to develop. We are hopeful we will not see the same turnover as we did in FY22, and we are cautiously optimistic we may see some additional travel in the coming year. The FY23 budget does have some potential exposures. The following are a brief list of exposures:

- Funded the minimum required by our insurance policy for litigation costs in the legal budget.
- Funded MSP overtime at the FY21 funding levels.
- Travel and training budgets are still below pre-pandemic levels.

### Assessment on Licensees

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

The numbers in the chart below are estimates and will be used to generate a bill so the Commission can begin the fiscal year. When final numbers are determined, staff will revise the figures to reflect the actual gaming positions as of July 1, 2022.

Licensee	Slots Machines	Table Games	Table Gaming Positions	Total Gaming Positions	Percentage of Gaming Positions	FY23 Gaming Control Fund Assessment	FY23 PHTF Assessment
MGM	1,550	50	300	1,850	24.83%	7,579,761	1,241,611
Encore	2,750	250	1,750	4,500	60.40%	18,437,256	3,020,134
Penn	1,025	-	-	1,100	14.77%	4,506,885	738,255
<b>TOTAL</b>	<b>5,325</b>	<b>300</b>	<b>2,050</b>	<b>7,450</b>	<b>100.00%</b>	<b>30,523,901</b>	<b>5,000,000</b>



Massachusetts Gaming Commission

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.

### **Conclusion**

We are proposing an FY23 Gaming Control Fund budget of \$35.7M requiring a \$30.52M assessment on licensees, a Research and Responsible Gaming budget funded from the Public Health Trust Fund of \$5.27M and an additional annual assessment of \$5M from licensees to be deposited in the PHTF, a Community Mitigation Fund administration and oversight budget of \$310K, and an FY23 Racing Oversight and Development Fund budget of \$3.1M. We recommend posting the budget document for public comment and then return to discuss and approve or change at the next public meeting.

**Attachments:**

Attachment A: FY23 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 Listing of Accounts Spending and Revenue

Row Labels	Initial Projection
<b>10500001--Gaming Control Fund</b>	
<b>MGC Regulatory Cost</b>	
AA REGULAR EMPLOYEE COMPENSATION	7,982,768.03
BB REGULAR EMPLOYEE RELATED EXPEN	81,197.00
CC SPECIAL EMPLOYEES	248,022.52
DD PENSION & INSURANCE RELATED EX	3,198,108.43
EE ADMINISTRATIVE EXPENSES	634,974.92
FF PROGRAM, FACILITY, OPERATIONAL SUPPIES	20,000.00
GG ENERGY COSTS AND SPACE RENTAL	1,347,958.08
HH CONSULTANT SVCS (TO DEPTS)	818,500.00
JJ OPERATIONAL SERVICES	10,510,400.56
KK Equipment Purchase	62,000.00
LL EQUIPMENT LEASE-MAINTAIN/REPAR	41,707.90
NN NON-MAJOR FACILITY MAINTENANCE REPAIR	25,000.00
PP STATE AID/POL SUB/OSD	150,000.00
TT PAYMENTS & REFUNDS	-
UU IT Non-Payroll Expenses	4,222,914.03
<b>MGC Regulatory Cost Subtotal:</b>	<b>\$ 29,343,551.47</b>
<b>EE--Indirect Costs</b>	<b>\$ 2,419,852.48</b>
<b>Office of Attorney General</b>	
ISA to AGO	\$ 2,927,384.00
TT Reimbursement for AGO 0810-1024	\$ -
AGO State Police	\$ 939,113.12
<b>Office of Attorney General Subtotal:</b>	<b>\$ 3,866,497.12</b>
<b>ISA to ABCC</b>	<b>\$ 75,000.00</b>
<b>Gaming Control Fund Total Costs</b>	<b>\$ 35,704,901.07</b>
Revenues	Revenue Projections
	Initial Projection
Gaming Control Fund Beginning Balance 0500	\$ -
EBH Security Fees 0500/Monitoring	\$ 75,000.00
IEB Background/Investigative Collections 3000	\$ 50,000.00
Category/Region Collection Fees 0500	\$ -
Phase 1 Refunds 0500	\$ 1,200,000.00
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	\$ 1,650,000.00
Region B Slot Machine Fee 0500	\$ 930,000.00
Slots Parlor Slot Machine Fee 0500	\$ 615,000.00

Attachment A Listing of Accounts Spending and Revenue

Gaming Employee License Fees (GEL) 3000	\$	300,000.00
Key Gaming Executive (GKE) 3000	\$	10,000.00
Key Gaming Employee (GKS) 3000	\$	50,000.00
Non-Gaming Vendor (NGV) 3000	\$	50,000.00
Vendor Gaming Primary (VGP) 3000	\$	100,000.00
Vendor Gaming Secondary (VGS) 3000	\$	-
Gaming School License (GSB)/(LIQ)	\$	15,000.00
Gaming Service Employee License (SER) 3000	\$	75,000.00
Subcontractor ID Initial License (SUB) 3000	\$	15,000.00
Temporary License Initial License (TEM) 3000	\$	10,000.00
Assessment for PHTF	\$	5,000,000.00
Transfer PHTF Assessment to PHTF	\$	(5,000,000.00)
Veterans Initial License (VET) 3000	\$	-
Transfer of Licensing Fees to CMF 0500	\$	-
Assessment 0500	\$	30,523,901.07
Misc/MCC Grant	\$	25,000.00
Bank Interest 2700	\$	1,000.00
Misc/Bank Interest 0500	\$	10,000.00
<b>Grand Total</b>	<b>\$</b>	<b>35,704,901.07</b>

Row Labels	Budget Projections	
	Initial Projection	
<b>4000-1101 Research and Responsible Gaming/Public Health Trust Fund</b>		
AA REGULAR EMPLOYEE COMPENSATION		313,023.39
BB REGULAR EMPLOYEE RELATED EXPEN		7,250.00
CC SPECIAL EMPLOYEES		0
DD PENSION & INSURANCE RELATED EX		131,125.50
EE ADMINISTRATIVE EXPENSES		352,602.34
FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES		-
HH CONSULTANT SVCS (TO DEPTS)		3,091,000.00
JJ OPERATIONAL SERVICES		10,000.00
MM PURCHASED CLIENT/PROGRAM SVCS		-
PP STATE AID/POL SUB		1,360,000.00
UU IT Non-Payroll Expenses		2,000.00
<b>Research and Responsible Gaming/Public Health Trust Fund</b>		
<b>Subtotal:</b>	<b>\$</b>	<b>5,267,001.23</b>

Revenues	Revenue Projections	
	Initial Projection	
Public Health Trust Fund ISA	\$	5,267,001.23

Attachment A Listing of Accounts Spending and Revenue

Row Labels		Initial Projection
<b>10500002</b>		
TT LOANS AND SPECIAL PAYMENTS		\$ -
RSF		
		<b>Revenue Projections</b>
RSF	Revenues	Initial Projection
Greyhound Balance Forward Simulcast 7200		\$ -
Plainridge Greyhound Import Simulcast 7200		\$ 20,000.00
Raynham Greyhound Import Simulcast 7200		\$ 50,000.00
Suffolk Greyhound Import Simulcast 7200		\$ 15,000.00
TVG Greyhound Import Simulcast 7200		\$ 25,000.00
TWS Greyhound Import Simulcast 7200		\$ 10,000.00
Wonderland Greyhound Import Simulcast 7200		\$ 1,500.00
		<b>\$ 121,500.00</b>

Row Labels		Initial Projection
<b>1050003</b>		
AA REGULAR EMPLOYEE COMPENSATION		955,163.30
BB REGULAR EMPLOYEE RELATED EXPEN		13,000.00
CC SPECIAL EMPLOYEES		468,000.00
DD PENSION & INSURANCE RELATED EX		409,038.88
EE ADMINISTRATIVE EXPENSES		42,385.00
FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES		42,000.00
HH CONSULTANT SVCS (TO DEPTS)		25,000.00
JJ OPERATIONAL SERVICES		773,122.26
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		15,000.00
EE --Indirect Costs	\$	209,178.18
ISA to DPH	\$	70,000.00
<b>Grand Total</b>	<b>\$</b>	<b>3,107,802.62</b>
		<b>Revenue Projections</b>
Revenues		Initial Projection
Racing Oversight and Development Balance Forward 0131	\$	-
Plainridge Assessment 4800	\$	75,000.00
Plainridge Daily License Fee 3003	\$	120,000.00
Plainridge Occupational License 3003/3004	\$	50,000.00
Plainridge Racing Development Oversight Live 0131	\$	20,000.00
Plainridge Racing Development Oversight Simulcast 0131	\$	100,000.00
Raynham Assessment 4800	\$	50,000.00

Attachment A Listing of Accounts Spending and Revenue

Raynham Daily License Fee 3003	\$	85,000.00
Raynham Racing Development Oversight Simulcast 0131	\$	85,000.00
Suffolk Assessment 4800	\$	620,000.00
Suffolk Commission Racing Development Oversight Simulcast 0131	\$	10,000.00
Suffolk Daily License Fee 3003	\$	85,000.00
Suffolk Occupational License 3003/3004	\$	5,000.00
Suffolk Racing Development Oversight Live 0131	\$	-
Suffolk TVG Commission Live 0131	\$	-
Suffolk TVG Commission Simulcast 0131	\$	500,000.00
Suffolk Twin Spires Commission Live 0131	\$	-
Suffolk Twin Spires Commission Simulcast 0131	\$	220,000.00
Suffolk Xpress Bet Commission Live 0131	\$	-
Suffolk Xpress Bet Commission Simulcast 0131	\$	100,000.00
Suffolk NYRA Bet Commission Live 0131	\$	-
Suffolk NYRA Bet Commission Simulcast 0131	\$	120,000.00
Transfer to General Fund 10500140 0000	\$	-
Wonderland Assessment 4800	\$	5,000.00
Wonderland Daily License Fee 3003	\$	60,000.00
Wonderland Racing Development Oversight Simulcast 0131	\$	2,000.00
Plainridge fine 2700	\$	25,000.00
Suffolk Fine 2700	\$	-
Plainridge Unclaimed wagers 5009	\$	180,000.00
Suffolk Unclaimed wagers 5009	\$	250,000.00
Raynham Unclaimed wagers 5009	\$	150,000.00
Wonderland Unclaimed wagers 5009	\$	5,000.00
Return of Unclaimed wagers	\$	(585,000.00)
Misc/Bank Interest 0131	\$	500.00
<b>Grand Total</b>		<b>\$2,337,500.00</b>

		Budget Projections
Row Labels		Initial Projection
<b>10500004</b>		
AA REGULAR EMPLOYEE COMPENSATION		170,463.12
BB REGULAR EMPLOYEE RELATED EXPEN		5,000.00
DD PENSION & INSURANCE RELATED EX		71,407.00
EE ADMINISTRATIVE EXPENSES		20,687.22
GG ENERGY COSTS AND SPACE RENTAL		2,500.00
UU IT Non-Payroll Expenses	\$	40,000.00
<b>Grand Total</b>		<b>\$310,057.34</b>
		Revenue Projections
Revenues		Initial Projection
Balance forward prior year	\$	-
<b>Grand Total</b>	\$	<b>-</b>

	Budget Projections
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Attachment A Listing of Accounts Spending and Revenue

Row Labels	Initial Projection
<b>10500005</b>	
TT LOANS AND SPECIAL PAYMENTS (Race Horse Dev Fund)	
	<b>Revenue Projections</b>
Revenues	Initial Projection
Balance forward prior year 3003	
Race Horse Development Fund assessment 3003	\$ 20,000,000.00
<b>Grand Total</b>	<b>\$ 20,000,000.00</b>

Row Labels	Initial Projection
<b>10500008</b>	
Casino forfeited money MGC Trust MGL 267A S4	\$ -
<b>Grand Total</b>	<b>\$ -</b>

Row Labels	Initial Projection
<b>10500012/ P promo</b>	
TT LOANS AND SPECIAL PAYMENTS	\$ -
	<b>Revenue Projections</b>
Revenues	Initial Projection
Plainridge Import Harness Horse Simulcast 0131	\$ 18,000.00
Plainridge Racing Harness Horse Live 0131	\$ 10,000.00
Raynham Import Plainridge Simulcast 0131	\$ 5,000.00
Suffolk Import Plainridge Simulcast 0131	\$ 2,000.00
Plainridge Racecourse Promo Fund Beginning Balance 7205	\$ -
TVG Live 0131	\$ -
TVG Simulcast 0131	\$ 20,000.00
Twin Spires Live 0131	\$ -
Twin Spires Simulcast 0131	\$ 10,000.00
Xpress Bets Live 0131	\$ -
Xpress Bets Simulcast 0131	\$ 5,000.00
NYRA Live 0131	\$ -
NYRA Simulcast 0131	\$ 5,000.00
<b>Grand Total</b>	<b>\$ 75,000.00</b>

Row Labels	Initial Projection
<b>10500013/ P Cap</b>	
TT LOANS AND SPECIAL PAYMENTS	\$ -
	<b>Revenue Projections</b>
Revenues	Initial Projection

Attachment A Listing of Accounts Spending and Revenue

Plainridge Import Harness Horse Simulcast 0131	\$	25,000.00
Plainridge Racing Harness Horse Live 0131	\$	20,000.00
Raynham Import Plainridge Simulcast 0131	\$	7,000.00
Suffolk Import Plainridge Simulcast 0131	\$	5,000.00
Plainridge Capital Improvement Fund Beginning Balance 7205	\$	-
TVG Live 0131	\$	-
TVG Simulcast 0131	\$	50,000.00
Twin Spires Live 0131	\$	-
Twin Spires Simulcast 0131	\$	25,000.00
Xpress Bets Live 0131	\$	-
Xpress Bets Simulcast 0131	\$	10,000.00
NYRA Live 0131	\$	-
NYRA Simulcast 0131	\$	15,000.00
<b>Grand Total</b>		<b>\$157,000.00</b>

		Budget Projections
Row Labels		Initial Projection
<b>10500021/ S promo</b>		
TT LOANS AND SPECIAL PAYMENTS	\$	-
		Revenue Projections
Revenues		Initial Projection
Plainridge Import Suffolk Simulcast 0131	\$	25,000.00
Raynham Import Suffolk Simulcast 0131	\$	20,000.00
Suffolk Import Running Horse Simulcast 0131	\$	30,000.00
Suffolk Racing Running Horse Live 0131	\$	-
Suffolk Promotional Fund Beginning Balance 7205	\$	-
TVG Live 0131	\$	-
TVG Simulcast 0131	\$	125,000.00
Twin Spires Live 0131	\$	-
Twin Spires Simulcast 0131	\$	75,000.00
Xpress Bets Live 0131	\$	-
Xpress Bets Simulcast 0131	\$	-
NYRA Live 0131	\$	-
NYRA Simulcast 0131	\$	50,000.00
<b>Grand Total</b>		<b>\$325,000.00</b>

		Budget Projections
Row Labels		Initial Projection
<b>10500022/ S Cap</b>		
TT LOANS AND SPECIAL PAYMENTS	\$	-
		Revenue Projections
Revenues		Initial Projection
Plainridge Import Suffolk Simulcast 0131	\$	100,000.00
Raynham Import Suffolk Simulcast 0131	\$	70,000.00

Attachment A Listing of Accounts Spending and Revenue

Suffolk Import Running Horse Simulcast 0131	\$	150,000.00
Suffolk Racing Running Horse Live 0131	\$	-
Suffolk Capital Improvement Fund Beginning Balance 7205	\$	-
TVG Live 0131	\$	-
TVG Simulcast 0131	\$	450,000.00
Twin Spires Live 0131	\$	-
Twin Spires Simulcast 0131	\$	225,000.00
Xpress Bets Live 0131	\$	-
Xpress Bets Simulcast 0131	\$	-
NYRA Live 0131	\$	-
NYRA Simulcast 0131	\$	150,000.00
<b>Grand Total</b>		<b>\$1,145,000.00</b>

Row Labels	Budget Projections
<b>10500140</b>	
TT LOANS AND SPECIAL PAYMENTS	

# 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	\$434,875.04	\$441,410.91	\$6,535.87	1.50%
		<b>Obj Class Totals:</b>					<b>\$434,875.04</b>	<b>\$441,410.91</b>	<b>\$6,535.87</b>	<b>1.50%</b>
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel		Travel	Out of State Travel	\$1,000.00	\$1,500.00	\$500.00	50.00%
	B02	In-State Travel	Travel		Travel	In-State Travel	\$1,000.00	\$1,330.00	\$330.00	33.00%
		<b>Obj Class Totals:</b>					<b>\$2,000.00</b>	<b>\$2,830.00</b>	<b>\$830.00</b>	<b>41.50%</b>
	CC	SPECIAL EMPLOYEES								
	C23	Management, Business Professionals & Admin Services	Contract Employee		Contract Employee	Administrative Help 960	\$0.00	\$43,022.52	\$43,022.52	#Div/0!
		<b>Obj Class Totals:</b>					<b>\$0.00</b>	<b>\$43,022.52</b>	<b>\$43,022.52</b>	<b>#Div/0!</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	Fringe		Fringe	Fringe rate of 40%	\$163,208.61	\$176,564.37	\$13,355.76	8.18%
			Taxes		Taxes	Tax rate of 1.89%	\$8,567.04	\$9,155.79	\$588.75	6.87%
		<b>Obj Class Totals:</b>					<b>\$171,775.65</b>	<b>\$185,720.16</b>	<b>\$13,944.51</b>	<b>8.12%</b>
	EE	ADMINISTRATIVE EXPENSES								
	E01	Office & Administrative Supplies	Supplies		Supplies	Adoni Spring Water/Milhench	\$4,000.00	\$4,000.00	\$0.00	0.00%
			Supplies		Supplies	Cam Office Supplies	\$9,500.00	\$9,500.00	\$0.00	0.00%
			Supplies		Supplies	W.B. Mason/Veteran's Business Supply	\$40,000.00	\$40,000.00	\$0.00	0.00%
	E02	Printing Expenses & Supplies	Printing		Printing	Millenium/RazzMTazz/MG Products	\$2,500.00	\$2,500.00	\$0.00	0.00%
	E05	Postage Chargeback	Postage		Postage	ITD PAD Chargeback for postal Services	\$2,743.92	\$2,743.92	\$0.00	0.00%
	E06	Postage	Postage		Postage	Postage for Ashburton Mail Room	\$2,400.00	\$2,400.00	\$0.00	0.00%
			Postage		Postage	Postage for Pitney Bowes, Fed Ex, UPS	\$1,500.00	\$3,000.00	\$1,500.00	100.00%
	E12	Subscriptions, Memberships & Licensing Fees	Subscriptions		Subscriptions	Go To Meeting	\$0.00	\$0.00	\$0.00	#Num!
	E15	Bottled Water	Water		Water	Quench	\$1,500.00	\$1,500.00	\$0.00	0.00%
	E18	State Single Audit Chargeback	Chargeback		Chargeback	Chargeback Single State Audit	\$500.00	\$500.00	\$0.00	0.00%
	E19	Fees, Fines, Licenses, Permits & Chargebacks	Fees, Fines, Licensed, Chargebakcs		Fees, Fines, Licensed, Chargebakcs	EZ Pass/Occupancy/Commissions	\$1,700.00	\$1,700.00	\$0.00	0.00%
	E20	Motor Vehicle Chargeback	OVM		OVM	Motorized Vehicle Chargeback--Lease of ford fusion	\$0.00	\$0.00	\$0.00	#Num!
	E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	Laz Parking/VPNE		Laz Parking/VPNE	Parking at 33 Arch St.	\$40,000.00	\$54,000.00	\$14,000.00	35.00%

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							
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees		Parking	NA	\$0.00	\$0.00	\$0.00	#Num!
		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	\$0.00	\$2,500.00	\$2,500.00	#Div/0!
		EE2	Conference, Training and Registration Fees		Conference Registrations	Registration Fees	\$750.00	\$1,125.00	\$375.00	50.00%
			<b>Obj Class Totals:</b>				<b>\$109,093.92</b>	<b>\$127,468.92</b>	<b>\$18,375.00</b>	<b>16.84%</b>
		GG	ENERGY COSTS AND SPACE RENTAL							
		G01	Space Rental		Office Lease	101 Federal St. 12 months	\$1,297,466.58	\$1,312,322.64	\$14,856.06	1.15%
		G03	Electricity		Electricity	101 Federal St. 12 months	\$32,635.44	\$32,635.44	\$0.00	0.00%
		G05	Fuel For Vehicles		Gas	Wex Bank/Gulf	\$3,000.00	\$3,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$1,333,102.02</b>	<b>\$1,347,958.08</b>	<b>\$14,856.06</b>	<b>1.11%</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services		Insurance	Comprehensive Insurance Policy	\$151,629.00	\$163,500.00	\$11,871.00	7.83%
		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%
			<b>Obj Class Totals:</b>				<b>\$221,629.00</b>	<b>\$233,500.00</b>	<b>\$11,871.00</b>	<b>5.36%</b>
		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%
			<b>Obj Class Totals:</b>				<b>\$2,115.00</b>	<b>\$2,115.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR							
		L24	Motorized Vehicle Equipment Rental or Lease		Rental Cars	Enterprise Car Rental	\$500.00	\$500.00	\$0.00	0.00%
		L25	Office Equipment Rental or Lease		Printing	Pitney Bowes	\$607.90	\$607.90	\$0.00	0.00%
		L26	Printing/Photocopy & Micrographics Equip Rent/Lease		Copier	Canon Financial Services Recurring Payments for 13th floor and IEB Per Click costs of \$2.5K	\$10,031.50	\$10,100.00	\$68.50	0.68%
		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	Xerox Leases Recurring Payments of \$11.1K for 3 machines Per Click costs of \$3.2K (avg of this year)	\$14,354.85	\$15,500.00	\$1,145.15	7.98%
			<b>Obj Class Totals:</b>				<b>\$30,494.25</b>	<b>\$31,707.90</b>	<b>\$1,213.65</b>	<b>3.98%</b>
		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%
			<b>Obj Class Totals:</b>				<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		UU	IT Non-Payroll Expenses							
		U05	Information Technology (IT) Temp Staff Augmentation Profs		IT Consultants	Diversity Consultants	\$25,000.00	\$25,000.00	\$0.00	0.00%
					IT Consultants	Web penetration Testing	\$8,000.00	\$8,000.00	\$0.00	0.00%
		U10	Information Tech (IT) Equipment Maintenance & Repair		Cable	Cable/Comcast	\$5,500.00	\$5,500.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$38,500.00</b>	<b>\$38,500.00</b>	<b>\$0.00</b>	<b>0.00%</b>
			<b>Division/Bureau Totals:</b>				<b>\$2,348,584.88</b>	<b>\$2,459,233.49</b>	<b>\$110,648.61</b>	<b>4.71%</b>
		1100	Human Resources							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Employee Salaries	\$181,896.51	\$358,979.39	\$177,082.88	97.35%
					Raises	3% COLA/Incentives/Equity Agency Wide	\$287,809.32	\$231,746.75	(\$56,062.57)	-19.48%
		A13	Vacation-In-Lieu		Employee Compensation	Buyouts	\$40,000.00	\$40,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$509,705.83</b>	<b>\$630,726.14</b>	<b>\$121,020.31</b>	<b>23.74%</b>
		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 *Consolidated into HR 1100 from 1600	\$0.00	\$500.00	\$500.00	#Div/0!
		B02	In-State Travel		Travel	In State Travel	\$1,000.00	\$1,995.00	\$995.00	99.50%
					Travel	In-state Travel AOC as well as site visits of licensees *Consolidated into HR 1100 from 1600	\$0.00	\$3,990.00	\$3,990.00	#Div/0!
			<b>Obj Class Totals:</b>				<b>\$1,000.00</b>	<b>\$6,485.00</b>	<b>\$5,485.00</b>	<b>548.50%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe rate of 40%	\$68,265.76	\$143,591.76	\$75,326.00	110.34%
					Taxes	Tax rate of 1.89%	\$3,583.36	\$6,784.71	\$3,201.35	89.34%
		D15	Workers' Compensation Chargebacks		Worker's Comp Chargeback	Worker's Comp Chargeback	\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$76,849.12</b>	<b>\$155,376.47</b>	<b>\$78,527.35</b>	<b>102.18%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies		Printing	Printing of Reports and Best Practices *Consolidated into HR 1100 from 1600	\$0.00	\$5,000.00	\$5,000.00	#Div/0!

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission			MGC Regulatory Costs						
		1100	Human Resources							
		E12	Subscriptions, Memberships & Licensing Fees	Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events GNEMSCD, UMASS, Collette Philips *Consolidated into HR 1100 from 1600		\$0.00	\$15,000.00	\$15,000.00	#Div/0!
				Subscriptions	Human Resource Information System		\$5,000.00	\$5,000.00	\$0.00	0.00%
				Subscriptions	Subscriptions, Memberships & Licensing Fees SHRM, NEHRA, The Partnership		\$20,000.00	\$20,000.00	\$0.00	0.00%
		E19	Fees, Fines, Licenses, Permits & Chargebacks	Licenses	Fees, Fines, Licenses, Permits & Chargebacks for HRCMS and HRD		\$9,000.00	\$9,000.00	\$0.00	0.00%
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	Conference Incidentals	Conference Incidentals		\$0.00	\$5,000.00	\$5,000.00	#Div/0!
				Conferences	Workforce/Diversity Meetings--Digital also *Consolidated into HR 1100 from 1600		\$0.00	\$7,000.00	\$7,000.00	#Div/0!
		E30	Credit Card Purchases	Credit Card Charges	FIA Card		\$1,000.00	\$1,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ	Travel	Travel Agent *Consolidated into HR 1100 from 1600		\$0.00	\$1,000.00	\$1,000.00	#Div/0!
		EE2	Conference, Training and Registration Fees	Conference, Training Registration Fees	GNEMSDC, Umass, Colette Phillips *Consolidated into HR 1100 from 1600		\$0.00	\$5,500.00	\$5,500.00	#Div/0!
				Training	Conference, Training and Registration Fees		\$0.00	\$500.00	\$500.00	#Div/0!
		EE9	Employee Recognition Chargeback	Employee Morale	Employee Recognition Program		\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$40,000.00</b>	<b>\$79,000.00</b>	<b>\$39,000.00</b>	<b>97.50%</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services	Legal Consultants	Employment Laywers		\$5,000.00	\$5,000.00	\$0.00	0.00%
				Worker's Comp	Workers Comp Litigation Fees		\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		JJ	OPERATIONAL SERVICES							
		J46	Temporary Help Services	Temp Help	Temp help/interns/diversity		\$75,000.00	\$75,000.00	\$0.00	0.00%
		JJ2	Auxiliary Services	HR Investigations	HR Investigations		\$10,000.00	\$10,000.00	\$0.00	0.00%
				Testing	All One Health Resouces		\$3,000.00	\$3,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$88,000.00</b>	<b>\$88,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		PP	STATE AID/POL SUB							
		P01	Grants To Public Entities	Grants	Worforce Development and Diversity Grants --Business Technical Assistance --Women in Construction --Regional WF Collaborations *Consolidated into HR 1100 from 1600		\$0.00	\$150,000.00	\$150,000.00	#Div/0!
			<b>Obj Class Totals:</b>				<b>\$0.00</b>	<b>\$150,000.00</b>	<b>\$150,000.00</b>	<b>#Div/0!</b>
			<b>Division/Bureau Totals:</b>				<b>\$725,554.95</b>	<b>\$1,119,587.61</b>	<b>\$394,032.66</b>	<b>54.31%</b>
		1200	Legal							

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500001	Mass. Gaming Commission										
	MGC Regulatory Costs										
		1200	Legal								
			AA	REGULAR EMPLOYEE COMPENSATION							
			A01	Salaries: Inclusive	Employee Compensation	Employee Salaries	\$412,402.20	\$486,845.71	\$74,443.51	18.05%	
			<b>Obj Class Totals:</b>					<b>\$412,402.20</b>	<b>\$486,845.71</b>	<b>\$74,443.51</b>	<b>18.05%</b>
			BB	REGULAR EMPLOYEE RELATED EXPEN							
			B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of State Travel and Training	\$2,500.00	\$6,250.00	\$3,750.00	150.00%	
			B02	In-State Travel	Travel	In State Travel	\$1,000.00	\$2,400.00	\$1,400.00	140.00%	
			B05	Conference, Training, Registration and Membership Dues and L	Professional Licenses	Professional and Bar Licenses	\$1,000.00	\$1,500.00	\$500.00	50.00%	
			<b>Obj Class Totals:</b>					<b>\$4,500.00</b>	<b>\$10,150.00</b>	<b>\$5,650.00</b>	<b>125.56%</b>
			DD	PENSION & INSURANCE RELATED EX							
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 40%	\$154,774.55	\$194,738.28	\$39,963.73	25.82%	
					Taxes	Tax rate of 1.89%	\$8,124.32	\$9,201.38	\$1,077.06	13.26%	
			<b>Obj Class Totals:</b>					<b>\$162,898.87</b>	<b>\$203,939.66</b>	<b>\$41,040.79</b>	<b>25.19%</b>
			EE	ADMINISTRATIVE EXPENSES							
			E01	Office & Administrative Supplies	Supplies	Office Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%	
			E12	Subscriptions, Memberships & Licensing Fees	Subscriptions	Subscriptions and Memberships Westlaw ABA (increased by 300/month)	\$15,000.00	\$15,000.00	\$0.00	0.00%	
			E13	Advertising Expenses	Reg Advertising	Advertising of Regs and Meetings	\$10,000.00	\$10,000.00	\$0.00	0.00%	
			E41	Out Of State Travel Expen on Behalf of State Employ	Conference, Training, Registration Fees	Conference, Training, Registration Fees	\$2,500.00	\$6,250.00	\$3,750.00	150.00%	
					Travel	Conference/Trainings Travel and Lodging for 4 FTE	\$1,000.00	\$2,500.00	\$1,500.00	150.00%	
			<b>Obj Class Totals:</b>					<b>\$33,500.00</b>	<b>\$38,750.00</b>	<b>\$5,250.00</b>	<b>15.67%</b>
			HH	CONSULTANT SVCS (TO DEPTS)							
			H09	Attorneys/Legal Services	Legal	NA	\$0.00	\$0.00	\$0.00	#Num!	
					Litigation Defense	Outside Counsel Litigation Defense	\$400,000.00	\$400,000.00	\$0.00	0.00%	
					Outside Counsel	General Practice, Regulations, Laws, etc.	\$75,000.00	\$75,000.00	\$0.00	0.00%	
					Outside Counsel	Labor Employment Law	\$25,000.00	\$25,000.00	\$0.00	0.00%	
			H19	Management Consultants	Hearing Officer	Hearing Officer	\$40,000.00	\$40,000.00	\$0.00	0.00%	
			<b>Obj Class Totals:</b>					<b>\$540,000.00</b>	<b>\$540,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
			JJ	OPERATIONAL SERVICES							
			JJ1	Legal Support Services	Operational Services	Offsite Storage - \$50 per month charge if boxes are pulled	\$750.00	\$750.00	\$0.00	0.00%	
			<b>Obj Class Totals:</b>					<b>\$750.00</b>	<b>\$750.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		<b>Division/Bureau Totals:</b>					<b>\$1,154,051.07</b>	<b>\$1,280,435.37</b>	<b>\$126,384.30</b>	<b>10.95%</b>	



Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1300	Executive Director							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Employee Salaries	\$401,516.17	\$441,495.38	\$39,979.21	9.96%
			<b>Obj Class Totals:</b>				<b>\$401,516.17</b>	<b>\$441,495.38</b>	<b>\$39,979.21</b>	<b>9.96%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Conferences Out of State	\$3,000.00	\$4,500.00	\$1,500.00	50.00%
		B02	In-State Travel		Travel	In-State Mileage and Reimbursements	\$2,050.00	\$4,023.25	\$1,973.25	96.26%
			<b>Obj Class Totals:</b>				<b>\$5,050.00</b>	<b>\$8,523.25</b>	<b>\$3,473.25</b>	<b>68.78%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe rate of 40%	\$150,689.02	\$176,598.15	\$25,909.13	17.19%
					Taxes	Tax rate of 1.89%	\$7,909.87	\$8,344.26	\$434.39	5.49%
			<b>Obj Class Totals:</b>				<b>\$158,598.89</b>	<b>\$184,942.41</b>	<b>\$26,343.52</b>	<b>16.61%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E12	Subscriptions, Memberships & Licensing Fees		Memberships	NAGR	\$500.00	\$500.00	\$0.00	0.00%
		E30	Credit Card Purchases		Credit Card	Credit Card Purchases	\$5,000.00	\$5,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees		Gaming Forum	Travel allocated to divisions	\$0.00	\$0.00	\$0.00	#Num!
					Travel	NA	\$0.00	\$0.00	\$0.00	#Num!
					Travel and Conf	Conference, Training and Registration Fees	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
			<b>Obj Class Totals:</b>				<b>\$5,500.00</b>	<b>\$10,500.00</b>	<b>\$5,000.00</b>	<b>90.91%</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
		H19	Management Consultants		Strategic Consultant	General Consultant needs for Commissioners or Executive Director	\$10,000.00	\$10,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		JJ	OPERATIONAL SERVICES							
		J50	Instructors/Lecturers/Trainers		Training	Upper Management Training	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
			<b>Obj Class Totals:</b>				<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>#Div/0!</b>
			<b>Division/Bureau Totals:</b>				<b>\$580,665.06</b>	<b>\$660,461.04</b>	<b>\$79,795.98</b>	<b>13.74%</b>
		1400	Information Technology							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Employee Salaries	\$829,849.30	\$891,382.92	\$61,533.62	7.42%
			<b>Obj Class Totals:</b>				<b>\$829,849.30</b>	<b>\$891,382.92</b>	<b>\$61,533.62</b>	<b>7.42%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Out of State Travel G2E/Gartner	\$1,250.00	\$1,875.00	\$625.00	50.00%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1400	Information Technology							
		B02	In-State Travel		Travel	In-state travel	\$2,500.00	\$3,750.00	\$1,250.00	50.00%
		B10	Exigent Job Related Expenses		Travel	Exigent Job Related Expenses	\$100.00	\$0.00	(\$100.00)	-100.00%
		B11	Employer Refund of Non-Tax Benefits		Travel	Employer Refund of Non-Tax Benefits	\$300.00	\$0.00	(\$300.00)	-100.00%
			<b>Obj Class Totals:</b>				<b>\$4,150.00</b>	<b>\$5,625.00</b>	<b>\$1,475.00</b>	<b>35.54%</b>
		DD	<i>PENSION &amp; INSURANCE RELATED EX</i>							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe rate of 40%	\$311,442.44	\$356,553.17	\$45,110.73	14.48%
					Taxes	Tax rate of 1.89%	\$16,348.03	\$16,847.14	\$499.11	3.05%
			<b>Obj Class Totals:</b>				<b>\$327,790.47</b>	<b>\$373,400.31</b>	<b>\$45,609.84</b>	<b>13.91%</b>
		EE	<i>ADMINISTRATIVE EXPENSES</i>							
		E01	Office & Administrative Supplies		Supplies	Office and Administrative Supplies	\$200.00	\$300.00	\$100.00	50.00%
		E02	Printing Expenses & Supplies		Printers	Printers @\$250/printer	\$300.00	\$300.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees		Subscriptions	Pagefreezer, Gaming Compliance	\$8,700.00	\$18,676.00	\$9,976.00	114.67%
		E30	Credit Card Purchases		Credit Card	Credit Card Purchases; \$400 Domain GOV Renewal	\$1,000.00	\$1,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel	Travel Agent Expenses	\$0.00	\$0.00	\$0.00	#Num!
		E42	In-State Travel & Related Expen on Behalf of State Employees		Travel Agent	In-State Travel and Related Expenses	\$0.00	\$0.00	\$0.00	#Num!
		EE2	Conference, Training and Registration Fees		Conference	Conference, Training and Registrations Fees	\$0.00	\$2,500.00	\$2,500.00	#Div/0!
			<b>Obj Class Totals:</b>				<b>\$10,200.00</b>	<b>\$22,776.00</b>	<b>\$12,576.00</b>	<b>123.29%</b>
		GG	<i>ENERGY COSTS AND SPACE RENTAL</i>							
		G01	Space Rental		Data Center	Markley Data Center Costs (Rack Space \$10.8K, Electricity \$13.2K, and Fiber \$4K)	\$0.00	\$0.00	\$0.00	#Num!
			<b>Obj Class Totals:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#Num!</b>
		JJ	<i>OPERATIONAL SERVICES</i>							
		J50	Instructors/Lecturers/Trainers		Training	Technical Training not available on LinkedIn	\$5,000.00	\$5,000.00	\$0.00	0.00%
		JJ1	Legal Support Services		Litigation	Target Litigation Backup	\$0.00	\$0.00	\$0.00	#Num!
			<b>Obj Class Totals:</b>				<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		KK	<i>EQUIPMENT PURCHASE</i>							
		K07	Office Furnishings		Office Equipment	Creative Office Pavillion	\$5,000.00	\$5,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		LL	<i>EQUIPMENT LEASE-MAINTAIN/REPAR</i>							
		L24	Motorized Vehicle Equipment Rental or Lease		Rental Cars	Enterprise	\$0.00	\$0.00	\$0.00	#Num!
			<b>Obj Class Totals:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#Num!</b>
		NN	<i>INFRASTRUCTURE:</i>							

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							
		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%
			<b>Obj Class Totals:</b>				<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		UU	IT Non-Payroll Expenses							
		U01	Telecommunications Services Data	TELECOMMUNICAT IONS SERVICES DATA		Surveillance, CMS Primary/Backup Circuits, Lab Line, Windstream Services (VPN, LAN, WAN redundancy) etc	\$266,268.28	\$278,584.06	\$12,315.78	4.63%
		U02	Telecommunications Services - Voice	TELECOMMUNICAT IONS SERVICES - VOICE		OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	\$117,855.44	\$112,710.12	(\$5,145.32)	-4.37%
		U03	Software & Information Technology Licenses (IT)	SOFTWARE & INFORMATION TECHNOLOGY LICENSES (IT)		Adobe, Sharepoint, O365, Azure, JIRA, MDM etc	\$401,420.71	\$455,310.48	\$53,889.77	13.42%
		U04	Information Technology Chargeback	INFORMATION TECHNOLOGY CHARGEBACK		ITD/BCS Chargeback	\$97,931.00	\$63,226.34	(\$34,704.66)	-35.44%
		U05	Information Technology (IT) Temp Staff Augmentation Profs	CMS - \$2,484,206.46		CMS - IGT Intelligen (PPC, MGM, EBH)	\$2,326,368.27	\$2,326,368.27	\$0.00	0.00%
				CONSULTING - \$75,000		IT Consulting Support (TBD)	\$50,000.00	\$50,000.00	\$0.00	0.00%
				Staff Augmentations Professionals		McInnis Consulting Jira Expert	\$10,000.00	\$10,000.00	\$0.00	0.00%
		U06	Information Technology (IT) Cabling	IT Cabling		Runs/Cabling	\$3,000.00	\$3,000.00	\$0.00	0.00%
		U07	Information Technology (IT) Equipment	Cloud Migration		Prior Year Adjustment	\$0.00	\$0.00	\$0.00	#Num!
				IT Equipment		IT Equipment, emergency replacements (switches, routers, firewalls) etc	\$120,000.00	\$145,000.00	\$25,000.00	20.83%
		U09	Information Technology (IT) Equip Rental Or Lease	INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE		ACS Leases (Refresh)	\$76,200.00	\$125,695.00	\$49,495.00	64.95%
		U10	Information Tech (IT) Equipment Maintenance & Repair	IT Maintenance and Repair		Annual M&S Equipment/Services	\$106,436.54	\$131,802.76	\$25,366.22	23.83%
		U11	Information Technology (IT) Contract Services	IT Contract Services		LMS, Gartner, Tallan Services	\$400,000.00	\$471,017.00	\$71,017.00	17.75%
			<b>Obj Class Totals:</b>				<b>\$3,975,480.24</b>	<b>\$4,172,714.03</b>	<b>\$197,233.79</b>	<b>4.96%</b>
			<b>Division/Bureau Totals:</b>				<b>\$5,167,470.01</b>	<b>\$5,485,898.26</b>	<b>\$318,428.25</b>	<b>6.16%</b>
		1500	Commissioners							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	Employee Compensation		Employee Compensation	\$664,292.41	\$815,872.68	\$151,580.27	22.82%

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1500	Commissioners							
			<b>Obj Class Totals:</b>				<b>\$664,292.41</b>	<b>\$815,872.68</b>	<b>\$151,580.27</b>	<b>22.82%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel Reimbursements	Travel Reimbursements	Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits) --Out of Pocket Out of State Expenses	\$7,500.00	\$18,000.00	\$10,500.00	140.00%
			<b>Obj Class Totals:</b>				<b>\$7,500.00</b>	<b>\$18,000.00</b>	<b>\$10,500.00</b>	<b>140.00%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	Fringe	Fringe	Fringe rate of 40%	\$249,308.94	\$326,349.07	\$77,040.13	30.90%
				Taxes	Taxes	Tax rate of 1.89%	\$13,086.56	\$15,419.99	\$2,333.43	17.83%
			<b>Obj Class Totals:</b>				<b>\$262,395.50</b>	<b>\$341,769.06</b>	<b>\$79,373.56</b>	<b>30.25%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies	Office Supplies	Office Supplies	Lane Printing, etc.	\$200.00	\$200.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees	Subscriptions	Subscriptions	Trade Journals	\$5,950.00	\$5,950.00	\$0.00	0.00%
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	75-101 Parking Garage	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.	\$28,200.00	\$18,720.00	(\$9,480.00)	-33.62%
				Meeting Space	Meeting Space	Temporary Space @ 6mtgs - \$2K meeting space 6 mtgs and \$5k to stream for 4 of the meetings	\$0.00	\$32,000.00	\$32,000.00	#Div/0!
		E30	Credit Card Purchases	Credit Card	Credit Card	Allowable Credit Card Expenses	\$7,500.00	\$7,500.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ	Travel Agency Fees	Travel Agency Fees	Travel	\$10,000.00	\$10,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees	Registration Fees	Registration Fees	Conference/Trainings	\$7,000.00	\$7,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$58,850.00</b>	<b>\$81,370.00</b>	<b>\$22,520.00</b>	<b>38.27%</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
		H23	Program Coordinators	Consultant	Consultant	NA	\$0.00	\$0.00	\$0.00	#Num!
				Monitor	Monitor	Independent Monitor bills paid in 2nd quarter of FY22	\$281,227.70	\$0.00	(\$281,227.70)	-100.00%
				Monitor	Monitor	Independent Monitor bills paid in first quarter of FY22	\$73,024.40	\$0.00	(\$73,024.40)	-100.00%
				Monitor	Monitor	Prior Year Adjustment	\$0.00	\$0.00	\$0.00	#Num!
			<b>Obj Class Totals:</b>				<b>\$354,252.10</b>	<b>\$0.00</b>	<b>(\$354,252.10)</b>	<b>-100.00%</b>
		JJ	OPERATIONAL SERVICES							
		J33	Photographic & Micrographic Services	Stenographer	Stenographer	Transcriptions services	\$20,000.00	\$10,000.00	(\$10,000.00)	-50.00%
			<b>Obj Class Totals:</b>				<b>\$20,000.00</b>	<b>\$10,000.00</b>	<b>(\$10,000.00)</b>	<b>-50.00%</b>
		KK	EQUIPMENT PURCHASE							
		K07	Office Furnishings	Office Equipment	Office Equipment	Office Furnishings	\$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									
		1500	Commissioners							
							\$5,000.00	\$5,000.00	\$0.00	0.00%
							\$1,372,290.01	\$1,272,011.74	(\$100,278.27)	-7.31%
		1600	Workforce and Supplier Diversity							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Employee Salaries consolidated into HR	\$208,243.26	\$0.00	(\$208,243.26)	-100.00%
							\$208,243.26	\$0.00	(\$208,243.26)	-100.00%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Other Out of State Travel-Inclusive Airfare, Hotel, Lodging --Las Vegas Gaming Conference G2E	\$500.00	\$0.00	(\$500.00)	-100.00%
		B02	In-State Travel		Travel	In-state Travel AOC as well as site visits of licensees	\$3,000.00	\$0.00	(\$3,000.00)	-100.00%
							\$3,500.00	\$0.00	(\$3,500.00)	-100.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe consolidated into HR	\$78,153.70	\$0.00	(\$78,153.70)	-100.00%
					Taxes	Tax rate consolidated into HR	\$4,102.39	\$0.00	(\$4,102.39)	-100.00%
							\$82,256.09	\$0.00	(\$82,256.09)	-100.00%
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies		Printing	Printing of Reports and Best Practices	\$5,000.00	\$0.00	(\$5,000.00)	-100.00%
		E12	Subscriptions, Memberships & Licensing Fees		Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events GNEMSCD, UMASS, Collette Philips	\$15,000.00	\$0.00	(\$15,000.00)	-100.00%
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees		Conferences	Workforce/Diversity Meetings--Digital also	\$3,500.00	\$0.00	(\$3,500.00)	-100.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel	Travel Agent	\$0.00	\$0.00	\$0.00	#Num!
		EE2	Conference, Training and Registration Fees		Conference, Training Registration Fees	GNEMSDC, Umass, Colette Phillips	\$0.00	\$0.00	\$0.00	#Num!
							\$23,500.00	\$0.00	(\$23,500.00)	-100.00%
		HH	CONSULTANT SVCS (TO DEPTS)							
		HH3	Media Design, Editorial and Communication		Media Design	One Time Instance - Impact Report Design	\$10,000.00	\$0.00	(\$10,000.00)	-100.00%
							\$10,000.00	\$0.00	(\$10,000.00)	-100.00%
		PP	STATE AID/POL SUB							
		P01	Grants To Public Entities		Grants	Completed - MCCA contibution to Workforce Development	\$25,000.00	\$0.00	(\$25,000.00)	-100.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
	1600	Workforce and Supplier Diversity								
		P01	Grants To Public Entities		Grants	Worforce Development and Diversity Grants --Business Technical Assistance --Women in Construction --Regional WF Collaborations	\$150,000.00	\$0.00	(\$150,000.00)	-100.00%
					<b>Obj Class Totals:</b>		<b>\$175,000.00</b>	<b>\$0.00</b>	<b>(\$175,000.00)</b>	<b>-100.00%</b>
					<b>Division/Bureau Totals:</b>		<b>\$502,499.35</b>	<b>\$0.00</b>	<b>(\$502,499.35)</b>	<b>-100.00%</b>
	1800	Communications								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Regular Salaries	\$182,681.05	\$192,021.01	\$9,339.96	5.11%
					<b>Obj Class Totals:</b>		<b>\$182,681.05</b>	<b>\$192,021.01</b>	<b>\$9,339.96</b>	<b>5.11%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B02	In-State Travel		Travel Reimbursement	In-State Travel Reimbursement	\$2,250.00	\$4,488.75	\$2,238.75	99.50%
					<b>Obj Class Totals:</b>		<b>\$2,250.00</b>	<b>\$4,488.75</b>	<b>\$2,238.75</b>	<b>99.50%</b>
		CC	SPECIAL EMPLOYEES							
		C05	Contracted Student Interns		Intern	Student Intern-Co-op	\$0.00	\$0.00	\$0.00	#Num!
		C23	Management, Business Professionals & Admin Services		Contract Employee	Contract Employee	\$0.00	\$0.00	\$0.00	#Num!
					<b>Obj Class Totals:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#Num!</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe rate of 40%	\$68,560.20	\$76,808.40	\$8,248.20	12.03%
					Taxes	Tax rate of 1.89%	\$3,598.82	\$3,629.20	\$30.38	0.84%
					<b>Obj Class Totals:</b>		<b>\$72,159.02</b>	<b>\$80,437.60</b>	<b>\$8,278.58</b>	<b>11.47%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies		Printing	Printing	\$6,100.00	\$6,100.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees		Subscriptions	Subscriptions, Licensing, Memberships	\$35,650.00	\$35,650.00	\$0.00	0.00%
					<b>Obj Class Totals:</b>		<b>\$41,750.00</b>	<b>\$41,750.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		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%
					<b>Obj Class Totals:</b>		<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		JJ	OPERATIONAL SERVICES							
		JJ2	Auxiliary Services		Streaming	Streaming & Production of Public Meetings	\$23,000.00	\$23,000.00	\$0.00	0.00%
					<b>Obj Class Totals:</b>		<b>\$23,000.00</b>	<b>\$23,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		KK	EQUIPMENT PURCHASE							

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1800	Communications							
			K05	Office Equipment	Equipment Purchases	Increased to purchase additional Photography/Streaming Equipment Net Zero Purchase	\$2,500.00	\$5,000.00	\$2,500.00	100.00%
			<b>Obj Class Totals:</b>				<b>\$2,500.00</b>	<b>\$5,000.00</b>	<b>\$2,500.00</b>	<b>100.00%</b>
			UU	IT Non-Payroll Expenses						
			U07	Information Technology (IT) Equipment	Database	Customer Relationship management tool	\$0.00	\$0.00	\$0.00	#Num!
			<b>Obj Class Totals:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#Num!</b>
		<b>Division/Bureau Totals:</b>				<b>\$349,340.07</b>	<b>\$371,697.36</b>	<b>\$22,357.29</b>	<b>6.40%</b>	
		1900	Ombudsman							
			AA	REGULAR EMPLOYEE COMPENSATION						
			A01	Salaries: Inclusive	Employee Compensation	Regular Employees	\$95,790.72	\$102,061.04	\$6,270.32	6.55%
			<b>Obj Class Totals:</b>				<b>\$95,790.72</b>	<b>\$102,061.04</b>	<b>\$6,270.32</b>	<b>6.55%</b>
			BB	REGULAR EMPLOYEE RELATED EXPEN						
			B02	In-State Travel	In State Travel Reimbursement	In-State Travel Reimbursement and Out of State --Visits to Other Licensee Sites *Increase post pandemic to account for increase in mileage reimbursements	\$500.00	\$2,992.50	\$2,492.50	498.50%
			<b>Obj Class Totals:</b>				<b>\$500.00</b>	<b>\$2,992.50</b>	<b>\$2,492.50</b>	<b>498.50%</b>
			DD	PENSION & INSURANCE RELATED EX						
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 40%	\$35,590.26	\$40,824.42	\$5,234.16	14.71%
					Taxes	Tax rate of 1.89%	\$1,887.08	\$1,928.95	\$41.87	2.22%
			<b>Obj Class Totals:</b>				<b>\$37,477.34</b>	<b>\$42,753.37</b>	<b>\$5,276.03</b>	<b>14.08%</b>
			EE	ADMINISTRATIVE EXPENSES						
			E12	Subscriptions, Memberships & Licensing Fees	Subscriptions/Memberships	Instatrac subscription	\$0.00	\$0.00	\$0.00	#Num!
			E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	Conferences and Incidentals	Gaming Policy Advisory Committee	\$0.00	\$0.00	\$0.00	#Num!
			<b>Obj Class Totals:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#Num!</b>
			UU	IT Non-Payroll Expenses						
			U07	Information Technology (IT) Equipment	IT Software	Grant Software	\$0.00	\$0.00	\$0.00	#Num!
			<b>Obj Class Totals:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#Num!</b>
		<b>Division/Bureau Totals:</b>				<b>\$133,768.06</b>	<b>\$147,806.91</b>	<b>\$14,038.85</b>	<b>10.49%</b>	
		5000	Investigations and Enforcement Bureau							
			AA	REGULAR EMPLOYEE COMPENSATION						
			A01	Salaries: Inclusive	Employee Compensation	Employee Salaries	\$3,357,188.68	\$3,639,412.54	\$282,223.86	8.41%
			A08	Overtime Pay	Overtime	Overtime for Gaming Agents.	\$100,000.00	\$100,000.00	\$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						
		5000	Investigations and Enforcement Bureau							
		A08	Overtime Pay		Overtime	Overtime increase for 2nd half of fiscal year Gaming Agents	\$60,000.00	\$0.00	(\$60,000.00)	-100.00%
			<b>Obj Class Totals:</b>				<b>\$3,517,188.68</b>	<b>\$3,739,412.54</b>	<b>\$222,223.86</b>	<b>6.32%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Out of state travel reimbursements for gaming enforcement agents and non-state police staff	\$7,500.00	\$11,250.00	\$3,750.00	50.00%
		B02	In-State Travel		Travel	In-state-travel reimbursements for gaming enforcement agents and non-state police staff	\$4,000.00	\$7,980.00	\$3,980.00	99.50%
			<b>Obj Class Totals:</b>				<b>\$11,500.00</b>	<b>\$19,230.00</b>	<b>\$7,730.00</b>	<b>67.22%</b>
		CC	SPECIAL EMPLOYEES							
		C23	Management, Business Professionals & Admin Services		Contract Employee	Contracted Civilian Investigators	\$205,000.00	\$205,000.00	\$0.00	0.00%
					Contract	Prior Year Adjustment	\$0.00	\$0.00	\$0.00	#Num!
			<b>Obj Class Totals:</b>				<b>\$205,000.00</b>	<b>\$205,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe rate of 40%	\$1,259,952.92	\$1,455,765.02	\$195,812.10	15.54%
					Taxes	Tax rate of 1.89%	\$66,136.62	\$68,784.90	\$2,648.28	4.00%
					Taxes	Taxes on CC Employees 1.89%	\$4,038.50	\$4,038.50	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$1,330,128.04</b>	<b>\$1,528,588.42</b>	<b>\$198,460.38</b>	<b>14.92%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies		Supplies	Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees		Subscriptions	Lexis Nexis,Hire Authority, Nat.Student Loan Increase of \$500/month for GOLD Subscription Service	\$86,000.00	\$86,000.00	\$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	\$50,000.00	\$75,000.00	\$25,000.00	50.00%
		EE2	Conference, Training and Registration Fees		Registrations	Training/Conference Registration Fees.	\$22,500.00	\$26,250.00	\$3,750.00	16.67%
			<b>Obj Class Totals:</b>				<b>\$184,610.00</b>	<b>\$213,360.00</b>	<b>\$28,750.00</b>	<b>15.57%</b>
		FF	FACILITY OPERATIONAL EXPENSES							
		F09	Clothing & Footwear		Programatic Supplies	Clothing and Footwear	\$20,000.00	\$20,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
		H23	Program Coordinators		Outside Consultant	HLT Background	\$0.00	\$0.00	\$0.00	#Num!



Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission			MGC Regulatory Costs						
		5000	Investigations and Enforcement Bureau							
			<b>Obj Class Totals:</b>				\$0.00	\$0.00	\$0.00	#Num!
		JJ	<i>OPERATIONAL SERVICES</i>							
		J25	Laboratory & Pharmaceutical Services	Everett Police	EPDEverett Police GEU 7FTE's		\$1,062,872.00	\$1,333,235.00	\$270,363.00	25.44%
				Finger Prints State Police	Chargeback for Finger Print Costs for Licenses @ \$50/set and ~4.5K prints		\$50,000.00	\$50,000.00	\$0.00	0.00%
				Plainville Police Salaries	Plainville Local Police		\$225,000.00	\$411,044.56	\$186,044.56	82.69%
				Plainville Police Salaries	Plainville Local Police amendment for unpaid invoice from FY19		\$58,528.46	\$0.00	(\$58,528.46)	-100.00%
				Springfield Police Salaries	SPDSpringfield Police GEU 6 FTEs Amendment for FY21 costs billed in FY22		\$271,539.12	\$0.00	(\$271,539.12)	-100.00%
				Springfield Police Salaries	SPDSpringfield Police GEU 7 FTEs		\$821,169.00	\$1,014,612.49	\$193,443.49	23.56%
				State Police	MSP MGC Salaries for MGC Investigations and Background Unit		\$939,199.89	\$961,673.22	\$22,473.33	2.39%
				State Police	MSPMGC State Police Troopers Plainville Straight Time and Payroll Taxes		\$1,236,429.79	\$1,193,336.14	(\$43,093.65)	-3.49%
				State Police	MSPMGC State Troopers Everett		\$1,672,292.60	\$1,646,713.44	(\$25,579.16)	-1.53%
				State Police	MSPMSP Staff Costs at MGM 16 FTEs		\$1,693,031.48	\$1,830,943.32	\$137,911.84	8.15%
				State Police	Prior Year Adjustment		\$0.00	\$0.00	\$0.00	#Num!
				State Police OT & Travel	OT and Travel for Troopers assigned to MGC GEU		\$1,870,000.00	\$1,926,100.00	\$56,100.00	3.00%
		J28	Law Enforcement	Lease Vehicles	Plainville Law Enforcement Vehicles		\$8,877.39	\$8,877.39	\$0.00	0.00%
			<b>Obj Class Totals:</b>				\$9,908,939.73	\$10,376,535.56	\$467,595.83	4.72%
		KK	<i>EQUIPMENT PURCHASE</i>							
		K07	Office Furnishings	Equipment Purchase	Current year Qtr1 budget adjustment		\$0.00	\$0.00	\$0.00	#Num!
				Office Equipment	Patrol Rifles/Active Shooter Gear-- Replacement/Upgrade of Fingerprint Machines to be Windows Compliant		\$47,000.00	\$47,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				\$47,000.00	\$47,000.00	\$0.00	0.00%
		NN	<i>INFRASTRUCTURE:</i>							
		N50	Non-Major Facility Infrastructure Maintenance and Repair	Non-Major Facility Maintenance & Repair	Office Reconfiguration		\$10,000.00	\$10,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				\$10,000.00	\$10,000.00	\$0.00	0.00%
		UU	<i>IT Non-Payroll Expenses</i>							
		U03	Software & Information Technology Licenses (IT)	Software	ITRACK		\$11,700.00	\$11,700.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				\$11,700.00	\$11,700.00	\$0.00	0.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		5000	Investigations and Enforcement Bureau							
		<b>Division/Bureau Totals:</b>					<b>\$15,246,066.45</b>	<b>\$16,170,826.52</b>	<b>\$924,760.07</b>	<b>6.07%</b>
		7000	Licensing Division							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	Employee Compensation	Employee Compensation	Regular Employee Salaries	\$445,414.34	\$591,539.70	\$146,125.36	32.81%
		<b>Obj Class Totals:</b>					<b>\$445,414.34</b>	<b>\$591,539.70</b>	<b>\$146,125.36</b>	<b>32.81%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Travel	Out-of State Travel Reimbursements	\$1,250.00	\$1,875.00	\$625.00	50.00%
		B02	In-State Travel	Travel	Travel	In-State Travel Reimbursements--Fingerprinting Reimbursements	\$500.00	\$997.50	\$497.50	99.50%
		<b>Obj Class Totals:</b>					<b>\$1,750.00</b>	<b>\$2,872.50</b>	<b>\$1,122.50</b>	<b>64.14%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	Fringe	Fringe	Fringe rate of 40%	\$167,164.00	\$236,615.87	\$69,451.87	41.55%
				Taxes	Taxes	Tax rate of 1.89%	\$8,774.66	\$11,180.10	\$2,405.44	27.41%
		<b>Obj Class Totals:</b>					<b>\$175,938.66</b>	<b>\$247,795.97</b>	<b>\$71,857.31</b>	<b>40.84%</b>
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies	Supplies	Supplies	Supplies	\$7,500.00	\$7,500.00	\$0.00	0.00%
		E06	Postage	Postage	Postage	Federal Express Charges	\$1,500.00	\$1,500.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ	Travel Agent	Travel Agent	Travel Leaders G2E for meetings with Vendors and Licensing of Primaries	\$4,000.00	\$7,000.00	\$3,000.00	75.00%
		EE2	Conference, Training and Registration Fees	Conferences	Conferences	Conference, Training & Registration.	\$3,000.00	\$4,000.00	\$1,000.00	33.33%
		<b>Obj Class Totals:</b>					<b>\$16,000.00</b>	<b>\$20,000.00</b>	<b>\$4,000.00</b>	<b>25.00%</b>
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR							
		L26	Printing/Photocopy & Micrographics Equip Rent/Lease	Equipment Leases	Equipment Leases	3 Scanner Leases	\$10,000.00	\$10,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		<b>Division/Bureau Totals:</b>					<b>\$649,103.00</b>	<b>\$872,208.17</b>	<b>\$223,105.17</b>	<b>34.37%</b>
		All	All Divisions							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	Regular Employee Compensation	Regular Employee Compensation	Turnover Savings	(\$250,000.00)	(\$350,000.00)	(\$100,000.00)	40.00%
				Turnover Savings	Turnover Savings	Projected Turnover in addition to initial \$250K.	(\$500,000.00)	\$0.00	\$500,000.00	-100.00%
		<b>Obj Class Totals:</b>					<b>(\$750,000.00)</b>	<b>(\$350,000.00)</b>	<b>\$400,000.00</b>	<b>-53.33%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
	All	All Divisions								
		B01	Other Out Of State Travel - INCLUSIVE:	AIRFARE, HOTEL, LODGI	Travel	NA	\$0.00	\$0.00	\$0.00	#Num!
			<b>Obj Class Totals:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#Num!</b>
		DD	<i>PENSION &amp; INSURANCE RELATED EX</i>							
		D09	Fringe Benefit Cost Recoupment		Fringe and Payroll Taxes	Fringe and Payroll Taxes on 2nd quarter turnover savings	(\$173,800.00)	\$0.00	\$173,800.00	-100.00%
					Fringe and Payroll Taxes	Fringe and Payroll Taxes on Turnover Savings	(\$113,684.68)	(\$146,615.00)	(\$32,930.32)	28.97%
			<b>Obj Class Totals:</b>				<b>(\$287,484.68)</b>	<b>(\$146,615.00)</b>	<b>\$140,869.68</b>	<b>-49.00%</b>
			<b>Division/Bureau Totals:</b>				<b>(\$1,037,484.68)</b>	<b>(\$496,615.00)</b>	<b>\$540,869.68</b>	<b>-52.13%</b>
	MGC Regulatory Costs		<b>Totals:</b>				<b>\$27,191,908.23</b>	<b>\$29,343,551.47</b>	<b>\$2,151,643.24</b>	<b>7.91%</b>

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Indirect									
		2000	MGC Indirect							
			EE	ADMINISTRATIVE EXPENSES						
			E16	Indirect Cost Recoupment	Indirect	Indirect adjustments from 2nd quarter revisions	(\$15,877.23)	\$0.00	\$15,877.23	-100.00%
					Indirect	Indirect Expense on Turnover Savings	(\$25,000.00)	\$0.00	\$25,000.00	-100.00%
					Indirect	NA	\$0.00	\$0.00	\$0.00	#Num!
					Indirect	Prior Year Adjustment	\$0.00	\$0.00	\$0.00	#Num!
					Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$2,286,055.34	\$2,419,852.48	\$133,797.14	5.85%
				<b>Obj Class Totals:</b>			<b>\$2,245,178.11</b>	<b>\$2,419,852.48</b>	<b>\$174,674.37</b>	<b>7.78%</b>
				<b>Division/Bureau Totals:</b>			<b>\$2,245,178.11</b>	<b>\$2,419,852.48</b>	<b>\$174,674.37</b>	<b>7.78%</b>
	Indirect			<b>Totals:</b>			<b>\$2,245,178.11</b>	<b>\$2,419,852.48</b>	<b>\$174,674.37</b>	<b>7.78%</b>

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Office of Attorney General and AGO MSP									
		9000	Office of the Attorney General							
		JJ	OPERATIONAL SERVICES							
		J25	Laboratory & Pharmaceutical Services		State Police	MSPAGO State Police OT	\$350,000.00	\$360,500.00	\$10,500.00	3.00%
					State Police	MSPAGO Straight Time Troopers and Payroll Taxes 3FTEs for FY23	\$587,971.46	\$578,613.12	(\$9,358.34)	-1.59%
			<b>Obj Class Totals:</b>				<b>\$937,971.46</b>	<b>\$939,113.12</b>	<b>\$1,141.66</b>	<b>0.12%</b>
		OO								
		O99			Attorney General	Funds FTEs assigned to the unit, various percentages of FTEs of support, and management positions, office space, travel, conferences, and investigative costs.	\$2,630,034.15	\$2,927,384.00	\$297,349.85	11.31%
					Indirect	Prior Year Adjustment	\$0.00	\$0.00	\$0.00	#Num!
			<b>Obj Class Totals:</b>				<b>\$2,630,034.15</b>	<b>\$2,927,384.00</b>	<b>\$297,349.85</b>	<b>11.31%</b>
			<b>Division/Bureau Totals:</b>				<b>\$3,568,005.61</b>	<b>\$3,866,497.12</b>	<b>\$298,491.51</b>	<b>8.37%</b>
	Office of Attorney General and AGO MSP		<b>Totals:</b>				<b>\$3,568,005.61</b>	<b>\$3,866,497.12</b>	<b>\$298,491.51</b>	<b>8.37%</b>

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

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
<b>Appropriation Totals</b>							<b>\$33,080,091.95</b>	<b>\$35,704,901.07</b>	<b>\$2,624,809.12</b>	<b>7.93%</b>
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	1000	Finance and Administration								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	Admin Employees Salaries	\$223,849.78	\$209,120.02	(\$14,729.76)	-6.58%
		<b>Obj Class Totals:</b>					<b>\$223,849.78</b>	<b>\$209,120.02</b>	<b>(\$14,729.76)</b>	<b>-6.58%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe rate of 40%	\$84,010.82	\$83,648.25	(\$362.57)	-0.43%
					Taxes	Tax rate of 1.89%	\$4,409.84	\$4,027.90	(\$381.94)	-8.66%
		<b>Obj Class Totals:</b>					<b>\$88,420.66</b>	<b>\$87,676.15</b>	<b>(\$744.51)</b>	<b>-0.84%</b>
		<b>Division/Bureau Totals:</b>					<b>\$312,270.44</b>	<b>\$296,796.17</b>	<b>(\$15,474.27)</b>	<b>-4.96%</b>
	1100	Human Resources								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	HR Employees Salaries	\$50,424.53	\$105,766.53	\$55,342.00	109.75%
		<b>Obj Class Totals:</b>					<b>\$50,424.53</b>	<b>\$105,766.53</b>	<b>\$55,342.00</b>	<b>109.75%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe rate of 40%	\$18,924.33	\$42,306.61	\$23,382.28	123.56%
					Taxes	Tax rate of 1.89%	\$993.36	\$1,998.99	\$1,005.63	101.24%
		<b>Obj Class Totals:</b>					<b>\$19,917.69</b>	<b>\$44,305.60</b>	<b>\$24,387.91</b>	<b>122.44%</b>
		<b>Division/Bureau Totals:</b>					<b>\$70,342.22</b>	<b>\$150,072.13</b>	<b>\$79,729.91</b>	<b>113.35%</b>
	1200	Legal								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	Legal Employees Salaries	\$20,975.51	\$35,661.64	\$14,686.13	70.02%
		<b>Obj Class Totals:</b>					<b>\$20,975.51</b>	<b>\$35,661.64</b>	<b>\$14,686.13</b>	<b>70.02%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe rate of 40%	\$7,872.11	\$14,264.66	\$6,392.55	81.21%
					Taxes	Tax rate of 1.89%	\$413.22	\$674.00	\$260.78	63.11%
		<b>Obj Class Totals:</b>					<b>\$8,285.33</b>	<b>\$14,938.66</b>	<b>\$6,653.33</b>	<b>80.30%</b>
		<b>Division/Bureau Totals:</b>					<b>\$29,260.84</b>	<b>\$50,600.30</b>	<b>\$21,339.46</b>	<b>72.93%</b>
	1300	Executive Director								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	Exec. Dir. Employees Salaries	\$6,820.87	\$28,169.45	\$21,348.58	312.99%
		<b>Obj Class Totals:</b>					<b>\$6,820.87</b>	<b>\$28,169.45</b>	<b>\$21,348.58</b>	<b>312.99%</b>
	DD	PENSION & INSURANCE RELATED EX								

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	1300	Executive Director								
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe rate of 40%	\$2,559.87	\$11,267.78	\$8,707.91	340.17%
					Taxes	Tax rate of 1.89%	\$134.37	\$532.40	\$398.03	296.22%
		<b>Obj Class Totals:</b>					<b>\$2,694.24</b>	<b>\$11,800.18</b>	<b>\$9,105.94</b>	<b>337.98%</b>
		<b>Division/Bureau Totals:</b>					<b>\$9,515.11</b>	<b>\$39,969.63</b>	<b>\$30,454.52</b>	<b>320.06%</b>
	1400	Information Technology								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	IT Employees Salaries	\$145,986.07	\$197,045.62	\$51,059.55	34.98%
		<b>Obj Class Totals:</b>					<b>\$145,986.07</b>	<b>\$197,045.62</b>	<b>\$51,059.55</b>	<b>34.98%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe rate of 40%	\$54,788.57	\$78,818.25	\$24,029.68	43.86%
					Taxes	Tax rate of 1.89%	\$2,875.93	\$3,724.16	\$848.23	29.49%
		<b>Obj Class Totals:</b>					<b>\$57,664.50</b>	<b>\$82,542.41</b>	<b>\$24,877.91</b>	<b>43.14%</b>
		<b>Division/Bureau Totals:</b>					<b>\$203,650.57</b>	<b>\$279,588.03</b>	<b>\$75,937.46</b>	<b>37.29%</b>
	1500	Commissioners								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Commissioners Employees Salaries	\$61,960.50	\$64,831.02	\$2,870.52	4.63%
		<b>Obj Class Totals:</b>					<b>\$61,960.50</b>	<b>\$64,831.02</b>	<b>\$2,870.52</b>	<b>4.63%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe rate of 40%	\$23,253.78	\$25,932.41	\$2,678.63	11.52%
					Taxes	Tax rate of 1.89%	\$1,220.62	\$1,225.31	\$4.69	0.38%
		<b>Obj Class Totals:</b>					<b>\$24,474.40</b>	<b>\$27,157.72</b>	<b>\$2,683.32</b>	<b>10.96%</b>
		<b>Division/Bureau Totals:</b>					<b>\$86,434.90</b>	<b>\$91,988.74</b>	<b>\$5,553.84</b>	<b>6.43%</b>
	1800	Communications								
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Communications Employees Salaries	\$11,654.92	\$17,838.02	\$6,183.10	53.05%
		<b>Obj Class Totals:</b>					<b>\$11,654.92</b>	<b>\$17,838.02</b>	<b>\$6,183.10</b>	<b>53.05%</b>
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe rate of 40%	\$4,374.09	\$7,135.21	\$2,761.12	63.12%
					Taxes	Tax rate of 1.89%	\$229.60	\$337.14	\$107.54	46.84%
		<b>Obj Class Totals:</b>					<b>\$4,603.69</b>	<b>\$7,472.35</b>	<b>\$2,868.66</b>	<b>62.31%</b>
		<b>Division/Bureau Totals:</b>					<b>\$16,258.61</b>	<b>\$25,310.37</b>	<b>\$9,051.76</b>	<b>55.67%</b>
	3000	Racing Division								
		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									
	3000	Racing Division								
	A01	Salaries: Inclusive			Employee Compensation	Regular Employee Salaries	\$282,033.17	\$293,314.51	\$11,281.34	4.00%
	<b>Obj Class Totals:</b>						<b>\$282,033.17</b>	<b>\$293,314.51</b>	<b>\$11,281.34</b>	<b>4.00%</b>
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI			Travel	Out of State Travel Reimbursement	\$1,250.00	\$10,000.00	\$8,750.00	700.00%
	B02	In-State Travel			Travel	In State Travel Reimbursement	\$500.00	\$3,000.00	\$2,500.00	500.00%
	<b>Obj Class Totals:</b>						<b>\$1,750.00</b>	<b>\$13,000.00</b>	<b>\$11,250.00</b>	<b>642.86%</b>
	CC	SPECIAL EMPLOYEES								
	C04	Contracted Seasonal Employees			Seasonals	4% Increase Seasonal salaries for Plainridge at 35 weeks	\$450,000.00	\$468,000.00	\$18,000.00	4.00%
	<b>Obj Class Totals:</b>						<b>\$450,000.00</b>	<b>\$468,000.00</b>	<b>\$18,000.00</b>	<b>4.00%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe rate of 40%	\$105,847.05	\$117,325.80	\$11,478.75	10.84%
				Taxes	Tax rate of 1.89%	\$0.00	\$8,845.20	\$8,845.20	#Div/0!	
				Taxes	Tax rate of 1.89%	\$5,556.05	\$5,543.64	(\$12.41)	-0.22%	
	<b>Obj Class Totals:</b>						<b>\$111,403.10</b>	<b>\$131,714.64</b>	<b>\$20,311.54</b>	<b>18.23%</b>
	EE	ADMINISTRATIVE EXPENSES								
	E01	Office & Administrative Supplies			Supplies	W.B. Mason	\$7,500.00	\$7,500.00	\$0.00	0.00%
	E02	Printing Expenses & Supplies			Printing	Millineum Printing	\$500.00	\$500.00	\$0.00	0.00%
	E12	Subscriptions, Memberships & Licensing Fees			Memberships	AA Dority/Organization of Racing Investigators	\$5,625.00	\$5,625.00	\$0.00	0.00%
				Memberships	Assoc. of Racing Regulators	\$18,700.00	\$18,700.00	\$0.00	0.00%	
	E13	Advertising Expenses			Public Hearing Notices	Boston Globe	\$1,000.00	\$1,000.00	\$0.00	0.00%
				Public Hearing Notices	Boston Herald	\$700.00	\$700.00	\$0.00	0.00%	
	E15	Bottled Water			Water	Belmont Springs/DS Waters of America	\$360.00	\$360.00	\$0.00	0.00%
	E41	Out Of State Travel Expen on Behalf of State Employ			Travel Agent	Travel	\$5,000.00	\$5,000.00	\$0.00	0.00%
	EE2	Conference, Training and Registration Fees			Conferences	Assoc. of Racing Comm./Louisiana Racing/Thoroughbred Racing	\$3,000.00	\$3,000.00	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$42,385.00</b>	<b>\$42,385.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	FF	FACILITY OPERATIONAL EXPENSES								
	F05	Laboratory Supplies			Vet Supplies	Gloves, scrubs etc.	\$2,000.00	\$2,000.00	\$0.00	0.00%
	F09	Clothing & Footwear			Equipment	Misc Facility Equipment	\$25,000.00	\$25,000.00	\$0.00	0.00%
				Uniforms	Racing Uniforms for Seasonal Employees	\$15,000.00	\$15,000.00	\$0.00	0.00%	
	<b>Obj Class Totals:</b>						<b>\$42,000.00</b>	<b>\$42,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	3000	Racing Division								
		HH	CONSULTANT SVCS (TO DEPTS)							
		H19	Management Consultants	Hearing Officer	Hearing Officer for Racing Appeals	\$25,000.00	\$25,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>					<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		JJ	OPERATIONAL SERVICES							
		J10	Auxiliary Financial Services	Credit Cards	Bank of America credit card terminal fees	\$1,000.00	\$1,000.00	\$0.00	0.00%	
		J25	Laboratory & Pharmaceutical Services	Testing	Health Resources Corp.	\$2,000.00	\$2,000.00	\$0.00	0.00%	
		J28	Law Enforcement	State Police	MSP Racing Straight Time	\$400,590.03	\$378,622.26	(\$21,967.77)	-5.48%	
		JJ1	Legal Support Services	Stenographer	Hardeman RealTime	\$5,000.00	\$5,000.00	\$0.00	0.00%	
		JJ2	Auxiliary Services	Autopsies	Uconn Pathology	\$4,000.00	\$4,000.00	\$0.00	0.00%	
				Testing Lab	Back Up Lab TBD	\$0.00	\$0.00	\$0.00	#Num!	
				Testing Lab	Industrial Laboratories or alternate lab	\$382,500.00	\$382,500.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>					<b>\$795,090.03</b>	<b>\$773,122.26</b>	<b>(\$21,967.77)</b>	<b>-2.76%</b>
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR							
		L46	Print, Photocopying & Micrograph Equipment Maint/Repair	Maintenance Contract	K & A Industries--Badge Printer	\$915.00	\$915.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>					<b>\$915.00</b>	<b>\$915.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		MM	PURCHASED CLIENT/PROGRAM SVCS							
		M03	Purchased Human & Social Services For Clients/Non Medical	Hardship Payments	Economic Hardship Payments--Statutorily Required	\$20,000.00	\$20,000.00	\$0.00	0.00%	
				Legislative Mandate	Jockey's Guild--Statutory Requirement	\$65,000.00	\$65,000.00	\$0.00	0.00%	
		M04	Services Purch Support of Human/Social Services for Clients	ISA	ISA with DPH Compulsive Gambling--Statutory Requirement	\$70,000.00	\$70,000.00	\$0.00	0.00%	
				Purchased Client/Program Svcs	Services Purch Support of Human/Social Services for Clients	(\$70,000.00)	\$0.00	\$70,000.00	-100.00%	
		<b>Obj Class Totals:</b>					<b>\$85,000.00</b>	<b>\$155,000.00</b>	<b>\$70,000.00</b>	<b>82.35%</b>
		UU	IT Non-Payroll Expenses							
		U02	Telecommunications Services - Voice	Phones	Verizon/AT&T	\$5,000.00	\$5,000.00	\$0.00	0.00%	
		U05	Information Technology (IT) Temp Staff Augmentation Profs	Database	Racing Licensing System	\$10,000.00	\$10,000.00	\$0.00	0.00%	
		U10	Information Tech (IT) Equipment Maintenance & Repair	Security & Surveillance	Test Barn	\$0.00	\$0.00	\$0.00	#Num!	
		<b>Obj Class Totals:</b>					<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		<b>Division/Bureau Totals:</b>					<b>\$1,850,576.30</b>	<b>\$1,959,451.41</b>	<b>\$108,875.11</b>	<b>5.88%</b>
	7000	Licensing Division								
		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									
	7000	Licensing Division								
	A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries			\$2,986.44	\$3,416.49	\$430.05	14.40%
	<b>Obj Class Totals:</b>						<b>\$2,986.44</b>	<b>\$3,416.49</b>	<b>\$430.05</b>	<b>14.40%</b>
	DD	<i>PENSION &amp; INSURANCE RELATED EX</i>								
	D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 40%			\$1,120.81	\$1,366.60	\$245.79	21.93%
			Taxes	Tax rate of 1.89%			\$58.83	\$64.57	\$5.74	9.76%
	<b>Obj Class Totals:</b>						<b>\$1,179.64</b>	<b>\$1,431.17</b>	<b>\$251.53</b>	<b>21.32%</b>
	<b>Division/Bureau Totals:</b>						<b>\$4,166.08</b>	<b>\$4,847.66</b>	<b>\$681.58</b>	<b>16.36%</b>
	MGC Regulatory Costs	<b>Totals:</b>					<b>\$2,582,475.07</b>	<b>\$2,898,624.44</b>	<b>\$316,149.37</b>	<b>12.24%</b>

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight			Indirect						
		2000	MGC Indirect							
			EE	ADMINISTRATIVE EXPENSES						
			E16	Indirect Cost Recoupment	Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$209,178.18	\$209,178.18	\$0.00	0.00%
			<b>Obj Class Totals:</b>				\$209,178.18	\$209,178.18	\$0.00	0.00%
			<b>Division/Bureau Totals:</b>				\$209,178.18	\$209,178.18	\$0.00	0.00%
	Indirect		<b>Totals:</b>				\$209,178.18	\$209,178.18	\$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									
<b>Appropriation Totals</b>							<b>\$2,791,653.25</b>	<b>\$3,107,802.62</b>	<b>\$316,149.37</b>	<b>11.32%</b>
10500004	Community Mitigation									
	MGC Regulatory Costs									
	1900 Ombudsman									
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries			\$156,872.17	\$170,463.12	\$13,590.95	8.66%
	<b>Obj Class Totals:</b>						<b>\$156,872.17</b>	<b>\$170,463.12</b>	<b>\$13,590.95</b>	<b>8.66%</b>
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Increase post pandemic In-State Travel			\$2,500.00	\$5,000.00	\$2,500.00	100.00%
	<b>Obj Class Totals:</b>						<b>\$2,500.00</b>	<b>\$5,000.00</b>	<b>\$2,500.00</b>	<b>100.00%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 40%			\$58,874.13	\$68,185.25	\$9,311.12	15.82%
			Taxes	Tax rate of 1.89%			\$3,090.38	\$3,221.75	\$131.37	4.25%
	<b>Obj Class Totals:</b>						<b>\$61,964.51</b>	<b>\$71,407.00</b>	<b>\$9,442.49</b>	<b>15.24%</b>
	EE	ADMINISTRATIVE EXPENSES								
	E01	Office & Administrative Supplies	Supplies	Supplies Binders			\$5,000.00	\$5,000.00	\$0.00	0.00%
	E16	Indirect Cost Recoupment	Indirect	Indirect Rate of 10%			\$15,687.22	\$15,687.22	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$20,687.22</b>	<b>\$20,687.22</b>	<b>\$0.00</b>	<b>0.00%</b>
	GG	ENERGY COSTS AND SPACE RENTAL								
	G01	Space Rental	Rent	UMASS Facility			\$2,500.00	\$2,500.00	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	UU	IT Non-Payroll Expenses								
	U07	Information Technology (IT) Equipment	Database	Increase for Additional Services Maintenance of System			\$30,000.00	\$40,000.00	\$10,000.00	33.33%
			IT Software	Grant Software amendment to balance \$100K from FY21 for development to FY22 (timing issues)			\$100,000.00	\$0.00	(\$100,000.00)	-100.00%
	<b>Obj Class Totals:</b>						<b>\$130,000.00</b>	<b>\$40,000.00</b>	<b>(\$90,000.00)</b>	<b>-69.23%</b>
	<b>Division/Bureau Totals:</b>						<b>\$374,523.90</b>	<b>\$310,057.34</b>	<b>(\$64,466.56)</b>	<b>-17.21%</b>
	<b>MGC Regulatory Costs</b>		<b>Totals:</b>				<b>\$374,523.90</b>	<b>\$310,057.34</b>	<b>(\$64,466.56)</b>	<b>-17.21%</b>

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500004	Community Mitigation										
<b>Appropriation Totals</b>							<b>\$374,523.90</b>	<b>\$310,057.34</b>	<b>(\$64,466.56)</b>	<b>-17.21%</b>	
40001101											
				<b>Research and Responsible Gaming/PHTF</b>							
			<b>1700</b>	<b>Problem Gambling</b>							
			AA	REGULAR EMPLOYEE COMPENSATION							
			A01	Salaries: Inclusive	Employee Compensation	Employee Salaries	\$300,984.03	\$313,023.39	\$12,039.36	4.00%	
			<b>Obj Class Totals:</b>					<b>\$300,984.03</b>	<b>\$313,023.39</b>	<b>\$12,039.36</b>	<b>4.00%</b>
			BB	REGULAR EMPLOYEE RELATED EXPEN							
			B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of State Travel	\$1,250.00	\$1,250.00	\$0.00	0.00%	
			B02	In-State Travel	Travel	In-State-Travel Reimbursements	\$3,750.00	\$6,000.00	\$2,250.00	60.00%	
			<b>Obj Class Totals:</b>					<b>\$5,000.00</b>	<b>\$7,250.00</b>	<b>\$2,250.00</b>	<b>45.00%</b>
			DD	PENSION & INSURANCE RELATED EX							
			D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 40%	\$112,959.31	\$125,209.36	\$12,250.05	10.84%	
					Taxes	Tax rate of 1.89%	\$5,929.39	\$5,916.14	(\$13.25)	-0.22%	
			<b>Obj Class Totals:</b>					<b>\$118,888.70</b>	<b>\$131,125.50</b>	<b>\$12,236.80</b>	<b>10.29%</b>
			EE	ADMINISTRATIVE EXPENSES							
			E16	Indirect Cost Recoupment	Indirect Charges	Indirect to EHHS	\$350,000.00	\$342,602.34	(\$7,397.66)	-2.11%	
			EE2	Conference, Training and Registration Fees	Conferences	Conference, Training & Registration Fees	\$2,500.00	\$10,000.00	\$7,500.00	300.00%	
			<b>Obj Class Totals:</b>					<b>\$352,500.00</b>	<b>\$352,602.34</b>	<b>\$102.34</b>	<b>0.03%</b>
			FF	FACILITY OPERATIONAL EXPENSES							
			F16	Library & Teaching Supplies & Materials	Books	Library/reference books	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%	
			<b>Obj Class Totals:</b>					<b>\$1,000.00</b>	<b>\$0.00</b>	<b>(\$1,000.00)</b>	<b>-100.00%</b>
			HH	CONSULTANT SVCS (TO DEPTS)							
			H09	Attorneys/Legal Services	Crime Analysis	Crime Analyst	\$30,000.00	\$38,000.00	\$8,000.00	26.67%	
			H23	Program Coordinators	Branding	GameSense media buys etc. KHJ	\$180,000.00	\$150,000.00	(\$30,000.00)	-16.67%	
					GRAC/RDASC/Research Consultants	Bruce Cohen--Joel Weissman/Jeff Moratta/Anthony Roman Other Consultants on Stipends Peer Review process for research agenda	\$65,000.00	\$0.00	(\$65,000.00)	-100.00%	
					Mass Council	Mass Council on Compulsive Gambling including employees to man Game Sense booth at PPC EBH and MGM --Staffed 16 hrs per day PPC and MGM, and 24 Hrs/day EBH --VSE --Play My Way --Required by Statute Chapter 194, Section 9	\$2,555,000.00	\$2,741,000.00	\$186,000.00	7.28%	
					Program manager	Evaluation of GameSense Program	\$125,000.00	\$75,000.00	(\$50,000.00)	-40.00%	
					Program manager	TBD	\$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	
40001101											
			<b>Research and Responsible Gaming/PHTF</b>								
			<b>1700 Problem Gambling</b>								
		H23	Program Coordinators	Research Consultant/ Umass	Research Consultant		\$0.00	\$0.00	\$0.00	#Num!	
				Research Consultant/ Umass	Veterans Services Technical assistance		\$0.00	\$0.00	\$0.00	#Num!	
				Translations	Knowledge Translation and Exchange		\$75,000.00	\$25,000.00	(\$50,000.00)	-66.67%	
				VSE Resource Liaison	VSE Resource Liaison		\$60,000.00	\$62,000.00	\$2,000.00	3.33%	
			<b>Obj Class Totals:</b>					<b>\$3,090,000.00</b>	<b>\$3,091,000.00</b>	<b>\$1,000.00</b>	<b>0.03%</b>
		JJ	<i>OPERATIONAL SERVICES</i>								
		JJ2	Auxiliary Services	Translations	Document Translations		\$10,000.00	\$10,000.00	\$0.00	0.00%	
			<b>Obj Class Totals:</b>					<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		PP	<i>STATE AID/POL SUB</i>								
		P01	Grants To Public Entities	Community Driven Research	Community Driven Research		\$173,000.00	\$210,000.00	\$37,000.00	21.39%	
				Data Storage Grant	MODE DPH		\$80,000.00	\$75,000.00	(\$5,000.00)	-6.25%	
				SEIGMA	Social & Economic Research(SEIGMA) Follow-up General Population Study		\$2,300,000.00	\$1,015,000.00	(\$1,285,000.00)	-55.87%	
				Umass	Magic Core/Optional--Cohort Study--Complete		\$0.00	\$0.00	\$0.00	#Num!	
		PP1	Grants To Non-Public Entities	PMW	Play My Way Incentives		\$60,000.00	\$60,000.00	\$0.00	0.00%	
			<b>Obj Class Totals:</b>					<b>\$2,613,000.00</b>	<b>\$1,360,000.00</b>	<b>(\$1,253,000.00)</b>	<b>-47.95%</b>
		UU	<i>IT Non-Payroll Expenses</i>								
		U07	Information Technology (IT) Equipment	IT Non-Payroll Expenses	Crime Analysis Software		\$2,000.00	\$2,000.00	\$0.00	0.00%	
				ITRAK	Development of ITRAK and Migration from Current Process		\$0.00	\$0.00	\$0.00	#Num!	
			<b>Obj Class Totals:</b>					<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
			<b>Division/Bureau Totals:</b>					<b>\$6,493,372.73</b>	<b>\$5,267,001.23</b>	<b>(\$1,226,371.50)</b>	<b>-18.89%</b>
			<b>Research and Responsible Gaming/PHTF</b>	<b>Totals:</b>			<b>\$6,493,372.73</b>	<b>\$5,267,001.23</b>	<b>(\$1,226,371.50)</b>	<b>-18.89%</b>	

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
<b>Appropriation Totals</b>							\$6,493,372.73	\$5,267,001.23	(\$1,226,371.50)	-18.89%



# 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	\$434,875.04	\$441,410.91	\$6,535.87	1.50%
				1100	Employee Compensation	Employee Salaries	\$181,896.51	\$358,979.39	\$177,082.88	97.35%
				1100	Raises	3% COLA/Incentives/Equity Agency Wide	\$287,809.32	\$231,746.75	(\$56,062.57)	-19.48%
				1200	Employee Compensation	Employee Salaries	\$412,402.20	\$486,845.71	\$74,443.51	18.05%
				1300	Employee Compensation	Employee Salaries	\$401,516.17	\$441,495.38	\$39,979.21	9.96%
				1400	Employee Compensation	Employee Salaries	\$829,849.30	\$891,382.92	\$61,533.62	7.42%
				1500	Employee Compensation	Employee Compensation	\$664,292.41	\$815,872.68	\$151,580.27	22.82%
				1600	Employee Compensation	Employee Salaries consolidated into HR	\$208,243.26	\$0.00	(\$208,243.26)	-100.00%
				1800	Employee Compensation	Regular Salaries	\$182,681.05	\$192,021.01	\$9,339.96	5.11%
				1900	Employee Compensation	Regular Employees	\$95,790.72	\$102,061.04	\$6,270.32	6.55%
				5000	Employee Compensation	Employee Salaries	\$3,357,188.68	\$3,639,412.54	\$282,223.86	8.41%
				7000	Employee Compensation	Regular Employee Salaries	\$445,414.34	\$591,539.70	\$146,125.36	32.81%
				All	Regular Employee Compensation	Turnover Savings	(\$250,000.00)	(\$350,000.00)	(\$100,000.00)	40.00%
				All	Turnover Savings	Projected Turnover in addition to initial \$250K.	(\$500,000.00)	\$0.00	\$500,000.00	-100.00%
		A08	Overtime Pay	5000	Overtime	Overtime for Gaming Agents.	\$100,000.00	\$100,000.00	\$0.00	0.00%
				5000	Overtime	Overtime increase for 2nd half of fiscal year Gaming Agents	\$60,000.00	\$0.00	(\$60,000.00)	-100.00%
		A13	Vacation-In-Lieu	1100	Employee Compensation	Buyouts	\$40,000.00	\$40,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$6,951,959.00</b>	<b>\$7,982,768.03</b>	<b>\$1,030,809.03</b>	<b>14.83%</b>
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	1000	Travel	Out of State Travel	\$1,000.00	\$1,500.00	\$500.00	50.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	1100	Travel	Other Out of State Travel-Inclusive Airfare, Hotel, Lodging Gaming Conference *Consolidated into HR 1100 from 1600	\$0.00	\$500.00	\$500.00	#Div/0!
				1200	Travel	Out of State Travel and Training	\$2,500.00	\$6,250.00	\$3,750.00	150.00%
				1300	Travel	Conferences Out of State	\$3,000.00	\$4,500.00	\$1,500.00	50.00%
				1400	Travel	Out of State Travel G2E/Gartner	\$1,250.00	\$1,875.00	\$625.00	50.00%
				1500	Travel Reimbursements	Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits) --Out of Pocket Out of State Expenses	\$7,500.00	\$18,000.00	\$10,500.00	140.00%
				1600	Travel	Other Out of State Travel-Inclusive Airfare, Hotel, Lodging --Las Vegas Gaming Conference G2E	\$500.00	\$0.00	(\$500.00)	-100.00%
				5000	Travel	Out of state travel reimbursements for gaming enforcement agents and non-state police staff	\$7,500.00	\$11,250.00	\$3,750.00	50.00%
				7000	Travel	Out-of State Travel Reimbursements	\$1,250.00	\$1,875.00	\$625.00	50.00%
				All	Travel	NA	\$0.00	\$0.00	\$0.00	#Num!
		B02	In-State Travel	1000	Travel	In-State Travel	\$1,000.00	\$1,330.00	\$330.00	33.00%
				1100	Travel	In State Travel	\$1,000.00	\$1,995.00	\$995.00	99.50%
				1100	Travel	In-state Travel AOC as well as site visits of licensees *Consolidated into HR 1100 from 1600	\$0.00	\$3,990.00	\$3,990.00	#Div/0!
				1200	Travel	In State Travel	\$1,000.00	\$2,400.00	\$1,400.00	140.00%
				1300	Travel	In-State Mileage and Reimbursements	\$2,050.00	\$4,023.25	\$1,973.25	96.26%
				1400	Travel	In-state travel	\$2,500.00	\$3,750.00	\$1,250.00	50.00%
				1600	Travel	In-state Travel AOC as well as site visits of licensees	\$3,000.00	\$0.00	(\$3,000.00)	-100.00%
				1800	Travel Reimbursement	In-State Travel Reimbursement	\$2,250.00	\$4,488.75	\$2,238.75	99.50%
				1900	In State Travel Reimbursement	In-State Travel Reimbursement and Out of State --Visits to Other Licensee Sites *Increase post pandemic to account for increase in mileage reimbursements	\$500.00	\$2,992.50	\$2,492.50	498.50%
				5000	Travel	In-state-travel reimbursements for gaming enforcement agents and non-state police staff	\$4,000.00	\$7,980.00	\$3,980.00	99.50%
				7000	Travel	In-State Travel Reimbursements-- Fingerprinting Reimbursements	\$500.00	\$997.50	\$497.50	99.50%
		B05	Conference, Training, Registration and Membership Dues and L	1200	Professional Licenses	Professional and Bar Licenses	\$1,000.00	\$1,500.00	\$500.00	50.00%

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									
		B10	Exigent Job Related Expenses	1400	Travel	Exigent Job Related Expenses	\$100.00	\$0.00	(\$100.00)	-100.00%
		B11	Employer Refund of Non-Tax Benefits	1400	Travel	Employer Refund of Non-Tax Benefits	\$300.00	\$0.00	(\$300.00)	-100.00%
		<b>Obj Class Totals:</b>					<b>\$43,700.00</b>	<b>\$81,197.00</b>	<b>\$37,497.00</b>	<b>85.81%</b>
	CC	<i>SPECIAL EMPLOYEES</i>								
		C05	Contracted Student Interns	1800	Intern	Student Intern-Co-op	\$0.00	\$0.00	\$0.00	#Num!
		C23	Management, Business Professionals & Admin Services	1000	Contract Employee	Administrative Help 960	\$0.00	\$43,022.52	\$43,022.52	#Div/0!
				1800	Contract Employee	Contract Employee	\$0.00	\$0.00	\$0.00	#Num!
				5000	Contract Employee	Contracted Civilian Investigators	\$205,000.00	\$205,000.00	\$0.00	0.00%
				5000	Contract	Prior Year Adjustment	\$0.00	\$0.00	\$0.00	#Num!
		<b>Obj Class Totals:</b>					<b>\$205,000.00</b>	<b>\$248,022.52</b>	<b>\$43,022.52</b>	<b>20.99%</b>
	DD	<i>PENSION &amp; INSURANCE RELATED EX</i>								
		D09	Fringe Benefit Cost Recoupment	1000	Fringe	Fringe rate of 40%	\$163,208.61	\$176,564.37	\$13,355.76	8.18%
				1000	Taxes	Tax rate of 1.89%	\$8,567.04	\$9,155.79	\$588.75	6.87%
				1100	Fringe	Fringe rate of 40%	\$68,265.76	\$143,591.76	\$75,326.00	110.34%
				1100	Taxes	Tax rate of 1.89%	\$3,583.36	\$6,784.71	\$3,201.35	89.34%
				1200	Fringe	Fringe rate of 40%	\$154,774.55	\$194,738.28	\$39,963.73	25.82%
				1200	Taxes	Tax rate of 1.89%	\$8,124.32	\$9,201.38	\$1,077.06	13.26%
				1300	Fringe	Fringe rate of 40%	\$150,689.02	\$176,598.15	\$25,909.13	17.19%
				1300	Taxes	Tax rate of 1.89%	\$7,909.87	\$8,344.26	\$434.39	5.49%
				1400	Fringe	Fringe rate of 40%	\$311,442.44	\$356,553.17	\$45,110.73	14.48%
				1400	Taxes	Tax rate of 1.89%	\$16,348.03	\$16,847.14	\$499.11	3.05%
				1500	Fringe	Fringe rate of 40%	\$249,308.94	\$326,349.07	\$77,040.13	30.90%
				1500	Taxes	Tax rate of 1.89%	\$13,086.56	\$15,419.99	\$2,333.43	17.83%
				1600	Fringe	Fringe consolidated into HR	\$78,153.70	\$0.00	(\$78,153.70)	-100.00%
				1600	Taxes	Tax rate consolidated into HR	\$4,102.39	\$0.00	(\$4,102.39)	-100.00%
				1800	Fringe	Fringe rate of 40%	\$68,560.20	\$76,808.40	\$8,248.20	12.03%
				1800	Taxes	Tax rate of 1.89%	\$3,598.82	\$3,629.20	\$30.38	0.84%
				1900	Fringe	Fringe rate of 40%	\$35,590.26	\$40,824.42	\$5,234.16	14.71%
				1900	Taxes	Tax rate of 1.89%	\$1,887.08	\$1,928.95	\$41.87	2.22%
				5000	Fringe	Fringe rate of 40%	\$1,259,952.92	\$1,455,765.02	\$195,812.10	15.54%
				5000	Taxes	Tax rate of 1.89%	\$66,136.62	\$68,784.90	\$2,648.28	4.00%
				5000	Taxes	Taxes on CC Employees 1.89%	\$4,038.50	\$4,038.50	\$0.00	0.00%
				7000	Fringe	Fringe rate of 40%	\$167,164.00	\$236,615.87	\$69,451.87	41.55%
				7000	Taxes	Tax rate of 1.89%	\$8,774.66	\$11,180.10	\$2,405.44	27.41%
				All	Fringe and Payroll Taxes	Fringe and Payroll Taxes on 2nd quarter turnover savings	(\$173,800.00)	\$0.00	\$173,800.00	-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									
		D09	Fringe Benefit Cost Recoupment	All	Fringe and Payroll Taxes	Fringe and Payroll Taxes on Turnover Savings	(\$113,684.68)	(\$146,615.00)	(\$32,930.32)	28.97%
		D15	Workers' Compensation Chargebacks	1100	Worker's Comp Chargeback	Worker's Comp Chargeback	\$5,000.00	\$5,000.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$2,570,782.97</b>	<b>\$3,198,108.43</b>	<b>\$627,325.46</b>	<b>24.40%</b>
	EE	ADMINISTRATIVE EXPENSES								
	E01	Office & Administrative Supplies	1000	Supplies	Adoni Spring Water/Milhench		\$4,000.00	\$4,000.00	\$0.00	0.00%
			1000	Supplies	Cam Office Supplies		\$9,500.00	\$9,500.00	\$0.00	0.00%
			1000	Supplies	W.B. Mason/Veteran's Business Supply		\$40,000.00	\$40,000.00	\$0.00	0.00%
			1200	Supplies	Office Supplies		\$5,000.00	\$5,000.00	\$0.00	0.00%
			1400	Supplies	Office and Administrative Supplies		\$200.00	\$300.00	\$100.00	50.00%
			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 *Consolidated into HR 1100 from 1600		\$0.00	\$5,000.00	\$5,000.00	#Div/0!
			1400	Printers	Printers @\$250/printer		\$300.00	\$300.00	\$0.00	0.00%
			1500	Office Supplies	Lane Printing, etc.		\$200.00	\$200.00	\$0.00	0.00%
			1600	Printing	Printing of Reports and Best Practices		\$5,000.00	\$0.00	(\$5,000.00)	-100.00%
			1800	Printing	Printing		\$6,100.00	\$6,100.00	\$0.00	0.00%
			7000	Supplies	Supplies		\$7,500.00	\$7,500.00	\$0.00	0.00%
	E05	Postage Chargeback	1000	Postage	ITD PAD Chargeback for postal Services		\$2,743.92	\$2,743.92	\$0.00	0.00%
	E06	Postage	1000	Postage	Postage for Ashburton Mail Room		\$2,400.00	\$2,400.00	\$0.00	0.00%
			1000	Postage	Postage for Pitney Bowes, Fed Ex, UPS		\$1,500.00	\$3,000.00	\$1,500.00	100.00%
			7000	Postage	Federal Express Charges		\$1,500.00	\$1,500.00	\$0.00	0.00%
	E12	Subscriptions, Memberships & Licensing Fees	1000	Subscriptions	Go To Meeting		\$0.00	\$0.00	\$0.00	#Num!
			1100	Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events GNEMSCD, UMASS, Collette Philips *Consolidated into HR 1100 from 1600		\$0.00	\$15,000.00	\$15,000.00	#Div/0!
			1100	Subscriptions	Human Resource Information System		\$5,000.00	\$5,000.00	\$0.00	0.00%
			1100	Subscriptions	Subscriptions, Memberships & Licensing Fees SHRM, NEHRA, The Partnership		\$20,000.00	\$20,000.00	\$0.00	0.00%
			1200	Subscriptions	Subscriptions and Memberships Westlaw ABA (increased by 300/month)		\$15,000.00	\$15,000.00	\$0.00	0.00%
			1300	Memberships	NAGR		\$500.00	\$500.00	\$0.00	0.00%
			1400	Subscriptions	Pagefreezer, Gaming Compliance		\$8,700.00	\$18,676.00	\$9,976.00	114.67%
			1500	Subscriptions	Trade Journals		\$5,950.00	\$5,950.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		E12	Subscriptions, Memberships & Licensing Fees	1600	Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events GNEMSCD, UMASS, Collette Philips	\$15,000.00	\$0.00	(\$15,000.00)	-100.00%
				1800	Subscriptions	Subscriptions, Licensing, Memberships	\$35,650.00	\$35,650.00	\$0.00	0.00%
				1900	Subscriptions/Memberships	Instatrac subscription	\$0.00	\$0.00	\$0.00	#Num!
				5000	Subscriptions	Lexis Nexis,Hire Authority, Nat.Student Loan Increase of \$500/month for GOLD Subscription Service	\$86,000.00	\$86,000.00	\$0.00	0.00%
		E13	Advertising Expenses	1200	Reg Advertising	Advertising of Regs and Meetings	\$10,000.00	\$10,000.00	\$0.00	0.00%
		E15	Bottled Water	1000	Water	Quench	\$1,500.00	\$1,500.00	\$0.00	0.00%
		E18	State Single Audit Chargeback	1000	Chargeback	Chargeback Single State Audit	\$500.00	\$500.00	\$0.00	0.00%
		E19	Fees, Fines, Licenses, Permits & Chargebacks	1000	Fees, Fines, Licensed, Chargebakcs	EZ Pass/Occupancy/Commissions	\$1,700.00	\$1,700.00	\$0.00	0.00%
				1100	Licenses	Fees, Fines, Licenses, Permits & Chargebacks for HRCMS and HRD	\$9,000.00	\$9,000.00	\$0.00	0.00%
		E20	Motor Vehicle Chargeback	1000	OVM	Motorized Vehicle Chargeback--Lease of ford fusion	\$0.00	\$0.00	\$0.00	#Num!
				5000	Motor Vehcile Lease	OVM Chargeback	\$6,110.00	\$6,110.00	\$0.00	0.00%
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	1000	Laz Parking/VPNE	Parking at 33 Arch St.	\$40,000.00	\$54,000.00	\$14,000.00	35.00%
				1000	Parking	NA	\$0.00	\$0.00	\$0.00	#Num!
				1100	Conference Incidentals	Conference Incidentals	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
				1100	Conferences	Workforce/Diversity Meetings--Digital also *Consolidated into HR 1100 from 1600	\$0.00	\$7,000.00	\$7,000.00	#Div/0!
				1500	75-101 Parking Garage	Parking 75-101--5 spaces. Two of the spaces are included in the lease. This item pays for 3 of the spaces.	\$28,200.00	\$18,720.00	(\$9,480.00)	-33.62%
				1500	Meeting Space	Temporary Space @ 6mtgs - \$2K meeting space 6 mtgs and \$5k to stream for 4 of the meetings	\$0.00	\$32,000.00	\$32,000.00	#Div/0!
				1600	Conferences	Workforce/Diversity Meetings--Digital also	\$3,500.00	\$0.00	(\$3,500.00)	-100.00%
				1900	Conferences and Incidentals	Gaming Policy Advisory Committee	\$0.00	\$0.00	\$0.00	#Num!
		E30	Credit Card Purchases	1000	Credit Card	Credit Card Incidental Purchases	\$2,000.00	\$2,000.00	\$0.00	0.00%
				1100	Credit Card Charges	FIA Card	\$1,000.00	\$1,000.00	\$0.00	0.00%
				1300	Credit Card	Credit Card Purchases	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1400	Credit Card	Credit Card Purchases; \$400 Domain GOV Renewal	\$1,000.00	\$1,000.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500001	Mass. Gaming Commission										
	MGC Regulatory Costs										
		E30	Credit Card Purchases	1500	Credit Card	Allowable Credit Card Expenses	\$7,500.00	\$7,500.00	\$0.00	0.00%	
				5000	Credit Card	Credit Card Purchases	\$15,000.00	\$15,000.00	\$0.00	0.00%	
		E41	Out Of State Travel Expen on Behalf of State Employ	1000	Travel	Travel Agency Fees	\$0.00	\$2,500.00	\$2,500.00	#Div/0!	
				1100	Travel	Travel Agent *Consolidated into HR 1100 from 1600	\$0.00	\$1,000.00	\$1,000.00	#Div/0!	
				1200	Conference, Training, Registion Fees	Conference, Training, Registion Fees	\$2,500.00	\$6,250.00	\$3,750.00	150.00%	
				1200	Travel	Conference/Trainings Travel and Lodging for 4 FTE	\$1,000.00	\$2,500.00	\$1,500.00	150.00%	
				1400	Travel	Travel Agent Expenses	\$0.00	\$0.00	\$0.00	#Num!	
				1500	Travel Agency Fees	Travel	\$10,000.00	\$10,000.00	\$0.00	0.00%	
				1600	Travel	Travel Agent	\$0.00	\$0.00	\$0.00	#Num!	
				5000	Travel Agent	Travel Agent for Trainings and Investigations	\$50,000.00	\$75,000.00	\$25,000.00	50.00%	
				7000	Travel Agent	Travel Leaders G2E for meetings with Vendors and Licensing of Primaries	\$4,000.00	\$7,000.00	\$3,000.00	75.00%	
		E42	In-State Travel & Related Expen on Behalf of State Employees	1400	Travel Agent	In-State Travel and Related Expenses	\$0.00	\$0.00	\$0.00	#Num!	
		EE2	Conference, Training and Registration Fees	1000	Conference Registrations	Registration Fees	\$750.00	\$1,125.00	\$375.00	50.00%	
				1100	Conference, Training Registration Fees	GNEMSDC, Umass, Colette Phillips *Consolidated into HR 1100 from 1600	\$0.00	\$5,500.00	\$5,500.00	#Div/0!	
				1100	Training	Conference, Training and Registration Fees	\$0.00	\$500.00	\$500.00	#Div/0!	
				1300	Gaming Forum	Travel allocated to divisions	\$0.00	\$0.00	\$0.00	#Num!	
				1300	Travel	NA	\$0.00	\$0.00	\$0.00	#Num!	
				1300	Travel and Conf	Conference, Training and Registration Fees	\$0.00	\$5,000.00	\$5,000.00	#Div/0!	
				1400	Conference	Conference, Training and Registrations Fees	\$0.00	\$2,500.00	\$2,500.00	#Div/0!	
				1500	Registration Fees	Conference/Trainings	\$7,000.00	\$7,000.00	\$0.00	0.00%	
				1600	Conference, Training Registration Fees	GNEMSDC, Umass, Colette Phillips	\$0.00	\$0.00	\$0.00	#Num!	
				5000	Registrations	Training/Conference Registration Fees.	\$22,500.00	\$26,250.00	\$3,750.00	16.67%	
				7000	Conferences	Conference, Training & Registration.	\$3,000.00	\$4,000.00	\$1,000.00	33.33%	
		EE9	Employee Recognition Chargeback	1100	Employee Morale	Employee Recognition Program	\$5,000.00	\$5,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>						<b>\$523,003.92</b>	<b>\$634,974.92</b>	<b>\$111,971.00</b>	<b>21.41%</b>
		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%	

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									
			<b>Obj Class Totals:</b>				<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		GG	ENERGY COSTS AND SPACE RENTAL							
		G01	Space Rental	1000	Office Lease	101 Federal St. 12 months	\$1,297,466.58	\$1,312,322.64	\$14,856.06	1.15%
				1400	Data Center	Markley Data Center Costs (Rack Space \$10.8K, Electricity \$13.2K, and Fiber \$4K)	\$0.00	\$0.00	\$0.00	#Num!
		G03	Electricity	1000	Electricity	101 Federal St. 12 months	\$32,635.44	\$32,635.44	\$0.00	0.00%
		G05	Fuel For Vehicles	1000	Gas	Wex Bank/Gulf	\$3,000.00	\$3,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$1,333,102.02</b>	<b>\$1,347,958.08</b>	<b>\$14,856.06</b>	<b>1.11%</b>
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services	1000	Insurance	Comprehensive Insurance Policy	\$151,629.00	\$163,500.00	\$11,871.00	7.83%
				1100	Legal Consultants	Employment Lawyers	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1100	Worker's Comp	Workers Comp Litigation Fees	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1200	Legal	NA	\$0.00	\$0.00	\$0.00	#Num!
				1200	Litigation Defense	Outside Counsel Litigation Defense	\$400,000.00	\$400,000.00	\$0.00	0.00%
				1200	Outside Counsel	General Practice, Regulations, Laws, etc.	\$75,000.00	\$75,000.00	\$0.00	0.00%
				1200	Outside Counsel	Labor Employment Law	\$25,000.00	\$25,000.00	\$0.00	0.00%
		H19	Management Consultants	1000	Outside Consultant	CPA Firm for Annual Audits consistent with Generally Accepted Auditing Standards	\$70,000.00	\$70,000.00	\$0.00	0.00%
				1200	Hearing Officer	Hearing Officer	\$40,000.00	\$40,000.00	\$0.00	0.00%
				1300	Strategic Consultant	General Consultant needs for Commissioners or Executive Director	\$10,000.00	\$10,000.00	\$0.00	0.00%
		H23	Program Coordinators	1500	Consultant	NA	\$0.00	\$0.00	\$0.00	#Num!
				1500	Monitor	Independent Monitor bills paid in 2nd quarter of FY22	\$281,227.70	\$0.00	(\$281,227.70)	-100.00%
				1500	Monitor	Independent Monitor bills paid in first quarter of FY22	\$73,024.40	\$0.00	(\$73,024.40)	-100.00%
				1500	Monitor	Prior Year Adjustment	\$0.00	\$0.00	\$0.00	#Num!
				5000	Outside Consultant	HLT Background	\$0.00	\$0.00	\$0.00	#Num!
		HH3	Media Design, Editorial and Communication	1600	Media Design	One Time Instance - Impact Report Design	\$10,000.00	\$0.00	(\$10,000.00)	-100.00%
				1800	Website Design	Marketing & Website Design	\$25,000.00	\$25,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$1,170,881.10</b>	<b>\$818,500.00</b>	<b>(\$352,381.10)</b>	<b>-30.10%</b>
		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	\$1,062,872.00	\$1,333,235.00	\$270,363.00	25.44%
				5000	Finger Prints State Police	Chargeback for Finger Print Costs for Licenses @ \$50/set and ~4.5K prints	\$50,000.00	\$50,000.00	\$0.00	0.00%
				5000	Plainville Police Salaries	Plainville Local Police	\$225,000.00	\$411,044.56	\$186,044.56	82.69%

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									
	MGC Regulatory Costs									
		J25	Laboratory & Pharmaceutical Services	5000	Plainville Police Salaries	Plainville Local Police amendment for unpaid invoice from FY19	\$58,528.46	\$0.00	(\$58,528.46)	-100.00%
				5000	Springfield Police Salaries	SPDSpringfield Police GEU 6 FTEs Amendment for FY21 costs billed in FY22	\$271,539.12	\$0.00	(\$271,539.12)	-100.00%
				5000	Springfield Police Salaries	SPDSpringfield Police GEU 7 FTEs	\$821,169.00	\$1,014,612.49	\$193,443.49	23.56%
				5000	State Police	MSP MGC Salaries for MGC Investigations and Background Unit	\$939,199.89	\$961,673.22	\$22,473.33	2.39%
				5000	State Police	MSPMGC State Police Troopers Plainville Straight Time and Payroll Taxes	\$1,236,429.79	\$1,193,336.14	(\$43,093.65)	-3.49%
				5000	State Police	MSPMGC State Troopers Everett	\$1,672,292.60	\$1,646,713.44	(\$25,579.16)	-1.53%
				5000	State Police	MSPMSP Staff Costs at MGM 16 FTEs	\$1,693,031.48	\$1,830,943.32	\$137,911.84	8.15%
				5000	State Police	Prior Year Adjustment	\$0.00	\$0.00	\$0.00	#Num!
				5000	State Police OT & Travel	OT and Travel for Troopers assigned to MGC GEU	\$1,870,000.00	\$1,926,100.00	\$56,100.00	3.00%
		J28	Law Enforcement	5000	Lease Vehicles	Plainville Law Enforcement Vehicles	\$8,877.39	\$8,877.39	\$0.00	0.00%
		J33	Photographic & Micrographic Services	1500	Stenographer	Transcriptions services	\$20,000.00	\$10,000.00	(\$10,000.00)	-50.00%
		J46	Temporary Help Services	1100	Temp Help	Temp help/interns/diversity	\$75,000.00	\$75,000.00	\$0.00	0.00%
		J50	Instructors/Lecturers/Trainers	1300	Training	Upper Management Training	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
				1400	Training	Technical Training not available on LinkedIn	\$5,000.00	\$5,000.00	\$0.00	0.00%
		JJ1	Legal Support Services	1200	Operational Services	Offsite Storage - \$50 per month charge if boxes are pulled	\$750.00	\$750.00	\$0.00	0.00%
				1400	Litigation	Target Litigation Backup	\$0.00	\$0.00	\$0.00	#Num!
		JJ2	Auxiliary Services	1000	Courier	USA Couriers	\$300.00	\$300.00	\$0.00	0.00%
				1000	Shredding	ProShred	\$1,615.00	\$1,615.00	\$0.00	0.00%
				1100	HR Investigations	HR Investigations	\$10,000.00	\$10,000.00	\$0.00	0.00%
				1100	Testing	All One Health Resouces	\$3,000.00	\$3,000.00	\$0.00	0.00%
				1800	Streaming	Streaming & Production of Public Meetings	\$23,000.00	\$23,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$10,047,804.73</b>	<b>\$10,510,400.56</b>	<b>\$462,595.83</b>	<b>4.60%</b>
		KK	<i>EQUIPMENT PURCHASE</i>							
		K05	Office Equipment	1800	Equipment Purchases	Increased to purchase additional Photography/Streaming Equipment Net Zero Purchase	\$2,500.00	\$5,000.00	\$2,500.00	100.00%
		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	Equipment Purchase	Current year Qtr1 budget adjustment	\$0.00	\$0.00	\$0.00	#Num!
				5000	Office Equipment	Patrol Rifles/Active Shooter Gear-- Replacement/Upgrade of Fingerprint Machines to be Windows Compliant	\$47,000.00	\$47,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$59,500.00</b>	<b>\$62,000.00</b>	<b>\$2,500.00</b>	<b>4.20%</b>



Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
			MGC Regulatory Costs							
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR							
		L24	Motorized Vehicle Equipment Rental or Lease	1000	Rental Cars	Enterprise Car Rental	\$500.00	\$500.00	\$0.00	0.00%
				1400	Rental Cars	Enterprise	\$0.00	\$0.00	\$0.00	#Num!
		L25	Office Equipment Rental or Lease	1000	Printing	Pitney Bowes	\$607.90	\$607.90	\$0.00	0.00%
		L26	Printing/Photocopy & Micrographics Equip Rent/Lease	1000	Copier	Canon Financial Services Recurring Payments for 13th floor and IEB Per Click costs of \$2.5K	\$10,031.50	\$10,100.00	\$68.50	0.68%
				7000	Equipment Leases	3 Scanner Leases	\$10,000.00	\$10,000.00	\$0.00	0.00%
		L46	Print, Photocopying & Micrograph Equipment Maint/Repair	1000	Copier	Canon USA/Maintenance & Repair--Initial Contract Rate Ended	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1000	Xerox Leases	Xerox Leases Recurring Payments of \$11.1K for 3 machines Per Click costs of \$3.2K (avg of this year)	\$14,354.85	\$15,500.00	\$1,145.15	7.98%
			<b>Obj Class Totals:</b>				<b>\$40,494.25</b>	<b>\$41,707.90</b>	<b>\$1,213.65</b>	<b>3.00%</b>
		NN	INFRASTRUCTURE:							
		N50	Non-Major Facility Infrastructure Maintenance and Repair	1000	Repairs	Office/Building Repairs	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1400	Facilities Maintenance	\$4,450 Annual Main & Support, Parts/HVAC monitoring; Viscom \$1,500 Building Security	\$10,000.00	\$10,000.00	\$0.00	0.00%
				5000	Non-Major Facility Maintenance & Repair	Office Reconfiguration	\$10,000.00	\$10,000.00	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
		PP	STATE AID/POL SUB							
		P01	Grants To Public Entities	1100	Grants	Worforce Development and Diversity Grants --Business Technical Assistance --Women in Construction --Regional WF Collaborations *Consolidated into HR 1100 from 1600	\$0.00	\$150,000.00	\$150,000.00	#Div/0!
				1600	Grants	Completed - MCCA contibution to Workforce Development	\$25,000.00	\$0.00	(\$25,000.00)	-100.00%
				1600	Grants	Worforce Development and Diversity Grants --Business Technical Assistance --Women in Construction --Regional WF Collaborations	\$150,000.00	\$0.00	(\$150,000.00)	-100.00%
			<b>Obj Class Totals:</b>				<b>\$175,000.00</b>	<b>\$150,000.00</b>	<b>(\$25,000.00)</b>	<b>-14.29%</b>
		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	\$266,268.28	\$278,584.06	\$12,315.78	4.63%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		U02	Telecommunications Services - Voice	1400	TELECOMMUNICAT IONS SERVICES - VOICE	OfficeSuite (Voice, HD Meeting, WeConnect), Verizon Wireless, Multi-location fax lines	\$117,855.44	\$112,710.12	(\$5,145.32)	-4.37%
		U03	Software & Information Technology Licenses (IT)	1400	SOFTWARE & INFORMATION TECHNOLOGY LICENSES (IT)	Adobe, Sharepoint, O365, Azure, JIRA, MDM etc	\$401,420.71	\$455,310.48	\$53,889.77	13.42%
				5000	Software	ITRACK	\$11,700.00	\$11,700.00	\$0.00	0.00%
		U04	Information Technology Chargeback	1400	INFORMATION TECHNOLOGY CHARGEBACK	ITD/BCS Chargeback	\$97,931.00	\$63,226.34	(\$34,704.66)	-35.44%
		U05	Information Technology (IT) Temp Staff Augmentation Profs	1000	IT Consultants	Diversity Consultants	\$25,000.00	\$25,000.00	\$0.00	0.00%
				1000	IT Consultants	Web penetration Testing	\$8,000.00	\$8,000.00	\$0.00	0.00%
				1400	CMS - \$2,484,206.46	CMS - IGT Intelligen (PPC, MGM, EBH)	\$2,326,368.27	\$2,326,368.27	\$0.00	0.00%
				1400	CONSULTING - \$75,000	IT Consulting Support (TBD)	\$50,000.00	\$50,000.00	\$0.00	0.00%
				1400	Staff Augmentations Professionals	Mclnnis Consulting Jira Expert	\$10,000.00	\$10,000.00	\$0.00	0.00%
		U06	Information Technology (IT) Cabling	1400	IT Cabling	Runs/Cabling	\$3,000.00	\$3,000.00	\$0.00	0.00%
		U07	Information Technology (IT) Equipment	1400	Cloud Migration	Prior Year Adjustment	\$0.00	\$0.00	\$0.00	#Num!
				1400	IT Equipment	IT Equipment, emergency replacements (switches, routers, firewalls) etc	\$120,000.00	\$145,000.00	\$25,000.00	20.83%
				1800	Database	Customer Relationship management tool	\$0.00	\$0.00	\$0.00	#Num!
				1900	IT Software	Grant Software	\$0.00	\$0.00	\$0.00	#Num!
		U09	Information Technology (IT) Equip Rental Or Lease	1400	INFORMATION TECHNOLOGY (IT) EQUIP RENTAL OR LEASE	ACS Leases (Refresh)	\$76,200.00	\$125,695.00	\$49,495.00	64.95%
		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	\$106,436.54	\$131,802.76	\$25,366.22	23.83%
		U11	Information Technology (IT) Contract Services	1400	IT Contract Services	LMS, Gartner, Tallan Services	\$400,000.00	\$471,017.00	\$71,017.00	17.75%
			<b>Obj Class Totals:</b>				<b>\$4,025,680.24</b>	<b>\$4,222,914.03</b>	<b>\$197,233.79</b>	<b>4.90%</b>
	<b>MGC Regulatory Costs</b>		<b>Totals:</b>				<b>\$27,191,908.23</b>	<b>\$29,343,551.47</b>	<b>\$2,151,643.24</b>	<b>7.91%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Indirect									
		EE	ADMINISTRATIVE EXPENSES							
		E16	Indirect Cost Recoupment	2000	Indirect	Indirect adjustments from 2nd quarter revisions	(\$15,877.23)	\$0.00	\$15,877.23	-100.00%
				2000	Indirect	Indirect Expense on Turnover Savings	(\$25,000.00)	\$0.00	\$25,000.00	-100.00%
				2000	Indirect	NA	\$0.00	\$0.00	\$0.00	#Num!
				2000	Indirect	Prior Year Adjustment	\$0.00	\$0.00	\$0.00	#Num!
				2000	Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$2,286,055.34	\$2,419,852.48	\$133,797.14	5.85%
			<b>Obj Class Totals:</b>				<b>\$2,245,178.11</b>	<b>\$2,419,852.48</b>	<b>\$174,674.37</b>	<b>7.78%</b>
	Indirect		<b>Totals:</b>				<b>\$2,245,178.11</b>	<b>\$2,419,852.48</b>	<b>\$174,674.37</b>	<b>7.78%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Office of Attorney General and AGO MSP									
		JJ	OPERATIONAL SERVICES							
		J25	Laboratory & Pharmaceutical Services	9000	State Police	MSPAGO State Police OT	\$350,000.00	\$360,500.00	\$10,500.00	3.00%
				9000	State Police	MSPAGO Straight Time Troopers and Payroll Taxes 3FTEs for FY23	\$587,971.46	\$578,613.12	(\$9,358.34)	-1.59%
			<b>Obj Class Totals:</b>				<b>\$937,971.46</b>	<b>\$939,113.12</b>	<b>\$1,141.66</b>	<b>0.12%</b>
		OO								
		O99		9000	Attorney General	Funds FTEs assigned to the unit, various percentages of FTEs of support, and management positions, office space, travel, conferences, and investigative costs.	\$2,630,034.15	\$2,927,384.00	\$297,349.85	11.31%
				9000	Indirect	Prior Year Adjustment	\$0.00	\$0.00	\$0.00	#Num!
			<b>Obj Class Totals:</b>				<b>\$2,630,034.15</b>	<b>\$2,927,384.00</b>	<b>\$297,349.85</b>	<b>11.31%</b>
	Office of Attorney General and AGO MSP		<b>Totals:</b>				<b>\$3,568,005.61</b>	<b>\$3,866,497.12</b>	<b>\$298,491.51</b>	<b>8.37%</b>

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

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
<b>Appropriation Totals</b>							<b>\$33,080,091.95</b>	<b>\$35,704,901.07</b>	<b>\$2,624,809.12</b>	<b>7.93%</b>
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	1000	Employee Compensation	Admin Employees Salaries		\$223,849.78	\$209,120.02	(\$14,729.76)	-6.58%
			1100	Employee Compensation	HR Employees Salaries		\$50,424.53	\$105,766.53	\$55,342.00	109.75%
			1200	Employee Compensation	Legal Employees Salaries		\$20,975.51	\$35,661.64	\$14,686.13	70.02%
			1300	Employee Compensation	Exec. Dir. Employees Salaries		\$6,820.87	\$28,169.45	\$21,348.58	312.99%
			1400	Employee Compensation	IT Employees Salaries		\$145,986.07	\$197,045.62	\$51,059.55	34.98%
			1500	Employee Compensation	Commissioners Employees Salaries		\$61,960.50	\$64,831.02	\$2,870.52	4.63%
			1800	Employee Compensation	Communications Employees Salaries		\$11,654.92	\$17,838.02	\$6,183.10	53.05%
			3000	Employee Compensation	Regular Employee Salaries		\$282,033.17	\$293,314.51	\$11,281.34	4.00%
			7000	Employee Compensation	Regular Employee Salaries		\$2,986.44	\$3,416.49	\$430.05	14.40%
		<b>Obj Class Totals:</b>					<b>\$806,691.79</b>	<b>\$955,163.30</b>	<b>\$148,471.51</b>	<b>18.40%</b>
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	3000	Travel	Out of State Travel Reimbursement		\$1,250.00	\$10,000.00	\$8,750.00	700.00%
	B02	In-State Travel	3000	Travel	In State Travel Reimbursement		\$500.00	\$3,000.00	\$2,500.00	500.00%
		<b>Obj Class Totals:</b>					<b>\$1,750.00</b>	<b>\$13,000.00</b>	<b>\$11,250.00</b>	<b>642.86%</b>
	CC	SPECIAL EMPLOYEES								
	C04	Contracted Seasonal Employees	3000	Seasonals	4% Increase Seasonal salaries for Plainridge at 35 weeks		\$450,000.00	\$468,000.00	\$18,000.00	4.00%
		<b>Obj Class Totals:</b>					<b>\$450,000.00</b>	<b>\$468,000.00</b>	<b>\$18,000.00</b>	<b>4.00%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	1000	Fringe	Fringe rate of 40%		\$84,010.82	\$83,648.25	(\$362.57)	-0.43%
			1000	Taxes	Tax rate of 1.89%		\$4,409.84	\$4,027.90	(\$381.94)	-8.66%
			1100	Fringe	Fringe rate of 40%		\$18,924.33	\$42,306.61	\$23,382.28	123.56%
			1100	Taxes	Tax rate of 1.89%		\$993.36	\$1,998.99	\$1,005.63	101.24%
			1200	Fringe	Fringe rate of 40%		\$7,872.11	\$14,264.66	\$6,392.55	81.21%
			1200	Taxes	Tax rate of 1.89%		\$413.22	\$674.00	\$260.78	63.11%
			1300	Fringe	Fringe rate of 40%		\$2,559.87	\$11,267.78	\$8,707.91	340.17%
			1300	Taxes	Tax rate of 1.89%		\$134.37	\$532.40	\$398.03	296.22%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500003	MGC Mass Racing Development and Oversight										
	MGC Regulatory Costs										
		D09	Fringe Benefit Cost Recoupment	1400	Fringe	Fringe rate of 40%	\$54,788.57	\$78,818.25	\$24,029.68	43.86%	
				1400	Taxes	Tax rate of 1.89%	\$2,875.93	\$3,724.16	\$848.23	29.49%	
				1500	Fringe	Fringe rate of 40%	\$23,253.78	\$25,932.41	\$2,678.63	11.52%	
				1500	Taxes	Tax rate of 1.89%	\$1,220.62	\$1,225.31	\$4.69	0.38%	
				1800	Fringe	Fringe rate of 40%	\$4,374.09	\$7,135.21	\$2,761.12	63.12%	
				1800	Taxes	Tax rate of 1.89%	\$229.60	\$337.14	\$107.54	46.84%	
				3000	Fringe	Fringe rate of 40%	\$105,847.05	\$117,325.80	\$11,478.75	10.84%	
				3000	Taxes	Tax rate of 1.89%	\$0.00	\$8,845.20	\$8,845.20	#Div/0!	
				3000	Taxes	Tax rate of 1.89%	\$5,556.05	\$5,543.64	(\$12.41)	-0.22%	
				7000	Fringe	Fringe rate of 40%	\$1,120.81	\$1,366.60	\$245.79	21.93%	
				7000	Taxes	Tax rate of 1.89%	\$58.83	\$64.57	\$5.74	9.76%	
		<b>Obj Class Totals:</b>						<b>\$318,643.25</b>	<b>\$409,038.88</b>	<b>\$90,395.63</b>	<b>28.37%</b>
	EE	ADMINISTRATIVE EXPENSES									
	E01		Office & Administrative Supplies	3000	Supplies	W.B. Mason	\$7,500.00	\$7,500.00	\$0.00	0.00%	
	E02		Printing Expenses & Supplies	3000	Printing	Millineum Printing	\$500.00	\$500.00	\$0.00	0.00%	
	E12		Subscriptions, Memberships & Licensing Fees	3000	Memberships	AA Dority/Organization of Racing Investigators	\$5,625.00	\$5,625.00	\$0.00	0.00%	
				3000	Memberships	Assoc. of Racing Regulators	\$18,700.00	\$18,700.00	\$0.00	0.00%	
	E13		Advertising Expenses	3000	Public Hearing Notices	Boston Globe	\$1,000.00	\$1,000.00	\$0.00	0.00%	
				3000	Public Hearing Notices	Boston Herald	\$700.00	\$700.00	\$0.00	0.00%	
	E15		Bottled Water	3000	Water	Belmont Springs/DS Waters of America	\$360.00	\$360.00	\$0.00	0.00%	
	E41		Out Of State Travel Expen on Behalf of State Employ	3000	Travel Agent	Travel	\$5,000.00	\$5,000.00	\$0.00	0.00%	
	EE2		Conference, Training and Registration Fees	3000	Conferences	Assoc. of Racing Comm./Louisiana Racing/Thoroughbred Racing	\$3,000.00	\$3,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>						<b>\$42,385.00</b>	<b>\$42,385.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	FF	FACILITY OPERATIONAL EXPENSES									
	F05		Laboratory Supplies	3000	Vet Supplies	Gloves, scrubs etc.	\$2,000.00	\$2,000.00	\$0.00	0.00%	
	F09		Clothing & Footwear	3000	Equipment	Misc Facility Equipment	\$25,000.00	\$25,000.00	\$0.00	0.00%	
				3000	Uniforms	Racing Uniforms for Seasonal Employees	\$15,000.00	\$15,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>						<b>\$42,000.00</b>	<b>\$42,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	HH	CONSULTANT SVCS (TO DEPTS)									
	H19		Management Consultants	3000	Hearing Officer	Hearing Officer for Racing Appeals	\$25,000.00	\$25,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>						<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	JJ	OPERATIONAL SERVICES									
	J10		Auxiliary Financial Services	3000	Credit Cards	Bank of America credit card terminal fees	\$1,000.00	\$1,000.00	\$0.00	0.00%	
	J25		Laboratory & Pharmaceutical Services	3000	Testing	Health Resources Corp.	\$2,000.00	\$2,000.00	\$0.00	0.00%	

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									
		J28	Law Enforcement	3000	State Police	MSP Racing Straight Time	\$400,590.03	\$378,622.26	(\$21,967.77)	-5.48%
		JJ1	Legal Support Services	3000	Stenographer	Hardeman RealTime	\$5,000.00	\$5,000.00	\$0.00	0.00%
		JJ2	Auxiliary Services	3000	Autopsies	Uconn Pathology	\$4,000.00	\$4,000.00	\$0.00	0.00%
				3000	Testing Lab	Back Up Lab TBD	\$0.00	\$0.00	\$0.00	#Num!
				3000	Testing Lab	Industrial Laboratories or alternate lab	\$382,500.00	\$382,500.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$795,090.03</b>	<b>\$773,122.26</b>	<b>(\$21,967.77)</b>	<b>-2.76%</b>
	LL	EQUIPMENT LEASE-MAINTAIN/REPAR								
		L46	Print, Photocopying & Micrograph Equipment Maint/Repair	3000	Maintenance Contract	K & A Industries--Badge Printer	\$915.00	\$915.00	\$0.00	0.00%
		<b>Obj Class Totals:</b>					<b>\$915.00</b>	<b>\$915.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	MM	PURCHASED CLIENT/PROGRAM SVCS								
		M03	Purchased Human & Social Services For Clients/Non Medical	3000	Hardship Payments	Economic Hardship Payments--Statutorily Required	\$20,000.00	\$20,000.00	\$0.00	0.00%
				3000	Legislative Mandate	Jockey's Guild--Statutory Requirement	\$65,000.00	\$65,000.00	\$0.00	0.00%
		M04	Services Purch Support of Human/Social Services for Clients	3000	ISA	ISA with DPH Compulsive Gambling--Statutory Requirement	\$70,000.00	\$70,000.00	\$0.00	0.00%
				3000	Purchased Client/Program Svcs	Services Purch Support of Human/Social Services for Clients	(\$70,000.00)	\$0.00	\$70,000.00	-100.00%
		<b>Obj Class Totals:</b>					<b>\$85,000.00</b>	<b>\$155,000.00</b>	<b>\$70,000.00</b>	<b>82.35%</b>
	UU	IT Non-Payroll Expenses								
		U02	Telecommunications Services - Voice	3000	Phones	Verizon/AT&T	\$5,000.00	\$5,000.00	\$0.00	0.00%
		U05	Information Technology (IT) Temp Staff Augmentation Profs	3000	Database	Racing Licensing System	\$10,000.00	\$10,000.00	\$0.00	0.00%
		U10	Information Tech (IT) Equipment Maintenance & Repair	3000	Security & Surveillance	Test Barn	\$0.00	\$0.00	\$0.00	#Num!
		<b>Obj Class Totals:</b>					<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	MGC Regulatory Costs	<b>Totals:</b>					<b>\$2,582,475.07</b>	<b>\$2,898,624.44</b>	<b>\$316,149.37</b>	<b>12.24%</b>



Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	Indirect									
		EE	ADMINISTRATIVE EXPENSES							
		E16	Indirect Cost Recoupment	2000	Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$209,178.18	\$209,178.18	\$0.00	0.00%
			<b>Obj Class Totals:</b>				<b>\$209,178.18</b>	<b>\$209,178.18</b>	<b>\$0.00</b>	<b>0.00%</b>
	Indirect		<b>Totals:</b>				<b>\$209,178.18</b>	<b>\$209,178.18</b>	<b>\$0.00</b>	<b>0.00%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversigh									
<b>Appropriation Totals</b>							<b>\$2,791,653.25</b>	<b>\$3,107,802.62</b>	<b>\$316,149.37</b>	<b>11.32%</b>
10500004	Community Mitigation									
	MGC Regulatory Costs									
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive		1900	Employee Compensation	Regular Employee Salaries	\$156,872.17	\$170,463.12	\$13,590.95	8.66%
	<b>Obj Class Totals:</b>						<b>\$156,872.17</b>	<b>\$170,463.12</b>	<b>\$13,590.95</b>	<b>8.66%</b>
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		1900	Travel	Increase post pandemic In-State Travel	\$2,500.00	\$5,000.00	\$2,500.00	100.00%
	<b>Obj Class Totals:</b>						<b>\$2,500.00</b>	<b>\$5,000.00</b>	<b>\$2,500.00</b>	<b>100.00%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment		1900	Fringe	Fringe rate of 40%	\$58,874.13	\$68,185.25	\$9,311.12	15.82%
				1900	Taxes	Tax rate of 1.89%	\$3,090.38	\$3,221.75	\$131.37	4.25%
	<b>Obj Class Totals:</b>						<b>\$61,964.51</b>	<b>\$71,407.00</b>	<b>\$9,442.49</b>	<b>15.24%</b>
	EE	ADMINISTRATIVE EXPENSES								
	E01	Office & Administrative Supplies		1900	Supplies	Supplies Binders	\$5,000.00	\$5,000.00	\$0.00	0.00%
	E16	Indirect Cost Recoupment		1900	Indirect	Indirect Rate of 10%	\$15,687.22	\$15,687.22	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$20,687.22</b>	<b>\$20,687.22</b>	<b>\$0.00</b>	<b>0.00%</b>
	GG	ENERGY COSTS AND SPACE RENTAL								
	G01	Space Rental		1900	Rent	UMASS Facility	\$2,500.00	\$2,500.00	\$0.00	0.00%
	<b>Obj Class Totals:</b>						<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	UU	IT Non-Payroll Expenses								
	U07	Information Technology (IT) Equipment		1900	Database	Increase for Additional Services Maintenance of System	\$30,000.00	\$40,000.00	\$10,000.00	33.33%
				1900	IT Software	Grant Software amendment to balanace \$100K from FY21 for development to FY22 (timing issues)	\$100,000.00	\$0.00	(\$100,000.00)	-100.00%
	<b>Obj Class Totals:</b>						<b>\$130,000.00</b>	<b>\$40,000.00</b>	<b>(\$90,000.00)</b>	<b>-69.23%</b>
	MGC Regulatory Costs		<b>Totals:</b>				<b>\$374,523.90</b>	<b>\$310,057.34</b>	<b>(\$64,466.56)</b>	<b>-17.21%</b>

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500004	Community Mitigation									
<b>Appropriation Totals</b>							<b>\$374,523.90</b>	<b>\$310,057.34</b>	<b>(\$64,466.56)</b>	<b>-17.21%</b>
40001101										
	<b>Research and Responsible Gaming/PHTF</b>									
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	1700	Employee Compensation	Employee Salaries	\$300,984.03	\$313,023.39	\$12,039.36	4.00%	
	<b>Obj Class Totals:</b>						<b>\$300,984.03</b>	<b>\$313,023.39</b>	<b>\$12,039.36</b>	<b>4.00%</b>
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	1700	Travel	Out of State Travel	\$1,250.00	\$1,250.00	\$0.00	0.00%	
	B02	In-State Travel	1700	Travel	In-State-Travel Reimbursements	\$3,750.00	\$6,000.00	\$2,250.00	60.00%	
	<b>Obj Class Totals:</b>						<b>\$5,000.00</b>	<b>\$7,250.00</b>	<b>\$2,250.00</b>	<b>45.00%</b>
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	1700	Fringe	Fringe rate of 40%	\$112,959.31	\$125,209.36	\$12,250.05	10.84%	
			1700	Taxes	Tax rate of 1.89%	\$5,929.39	\$5,916.14	(\$13.25)	-0.22%	
	<b>Obj Class Totals:</b>						<b>\$118,888.70</b>	<b>\$131,125.50</b>	<b>\$12,236.80</b>	<b>10.29%</b>
	EE	ADMINISTRATIVE EXPENSES								
	E16	Indirect Cost Recoupment	1700	Indirect Charges	Indirect to EHHS	\$350,000.00	\$342,602.34	(\$7,397.66)	-2.11%	
	EE2	Conference, Training and Registration Fees	1700	Conferences	Conference, Training & Registration Fees	\$2,500.00	\$10,000.00	\$7,500.00	300.00%	
	<b>Obj Class Totals:</b>						<b>\$352,500.00</b>	<b>\$352,602.34</b>	<b>\$102.34</b>	<b>0.03%</b>
	FF	FACILITY OPERATIONAL EXPENSES								
	F16	Library & Teaching Supplies & Materials	1700	Books	Library/reference books	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%	
	<b>Obj Class Totals:</b>						<b>\$1,000.00</b>	<b>\$0.00</b>	<b>(\$1,000.00)</b>	<b>-100.00%</b>
	HH	CONSULTANT SVCS (TO DEPTS)								
	H09	Attorneys/Legal Services	1700	Crime Analysis	Crime Analyst	\$30,000.00	\$38,000.00	\$8,000.00	26.67%	
	H23	Program Coordinators	1700	Branding	GameSense media buys etc. KHJ	\$180,000.00	\$150,000.00	(\$30,000.00)	-16.67%	
			1700	GRAC/RDASC/Research Consultants	Bruce Cohen--Joel Weissman/Jeff Moratta/Anthony Roman Other Consultants on Stipends Peer Review process for research agenda	\$65,000.00	\$0.00	(\$65,000.00)	-100.00%	
			1700	Mass Council	Mass Council on Compulsive Gambling including employees to man Game Sense booth at PPC EBH and MGM --Staffed 16 hrs per day PPC and MGM, and 24 Hrs/day EBH --VSE --Play My Way --Required by Statute Chapter 194, Section 9	\$2,555,000.00	\$2,741,000.00	\$186,000.00	7.28%	
			1700	Program manager	Evaluation of GameSense Program	\$125,000.00	\$75,000.00	(\$50,000.00)	-40.00%	
			1700	Program manager	TBD	\$0.00	\$0.00	\$0.00	#Num!	

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
40001101											
Research and Responsible Gaming/PHTF											
		H23	Program Coordinators	1700	Research Consultant/ Umass	Research Consultant	\$0.00	\$0.00	\$0.00	#Num!	
				1700	Research Consultant/ Umass	Veterans Services Technical assistance	\$0.00	\$0.00	\$0.00	#Num!	
				1700	Translations	Knowledge Translation and Exchange	\$75,000.00	\$25,000.00	(\$50,000.00)	-66.67%	
				1700	VSE Resource Liaison	VSE Resource Liaison	\$60,000.00	\$62,000.00	\$2,000.00	3.33%	
		<b>Obj Class Totals:</b>						<b>\$3,090,000.00</b>	<b>\$3,091,000.00</b>	<b>\$1,000.00</b>	<b>0.03%</b>
	JJ	OPERATIONAL SERVICES									
	JJ2	Auxiliary Services		1700	Translations	Document Translations	\$10,000.00	\$10,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>						<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	PP	STATE AID/POL SUB									
	P01	Grants To Public Entities		1700	Community Driven Research	Community Driven Research	\$173,000.00	\$210,000.00	\$37,000.00	21.39%	
				1700	Data Storage Grant	MODE DPH	\$80,000.00	\$75,000.00	(\$5,000.00)	-6.25%	
				1700	SEIGMA	Social & Economic Research(SEIGMA) Follow-up General Population Study	\$2,300,000.00	\$1,015,000.00	(\$1,285,000.00)	-55.87%	
				1700	Umass	Magic Core/Optional--Cohort Study--Complete	\$0.00	\$0.00	\$0.00	#Num!	
	PP1	Grants To Non-Public Entities		1700	PMW	Play My Way Incentives	\$60,000.00	\$60,000.00	\$0.00	0.00%	
		<b>Obj Class Totals:</b>						<b>\$2,613,000.00</b>	<b>\$1,360,000.00</b>	<b>(\$1,253,000.00)</b>	<b>-47.95%</b>
	UU	IT Non-Payroll Expenses									
	U07	Information Technology (IT) Equipment		1700	IT Non-Payroll Expenses	Crime Analysis Software	\$2,000.00	\$2,000.00	\$0.00	0.00%	
				1700	ITRAK	Development of ITRAK and Migration from Current Process	\$0.00	\$0.00	\$0.00	#Num!	
		<b>Obj Class Totals:</b>						<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	Research and Responsible Gaming/PHTF		<b>Totals:</b>				<b>\$6,493,372.73</b>	<b>\$5,267,001.23</b>	<b>(\$1,226,371.50)</b>	<b>-18.89%</b>	

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
40001101										
<b>Appropriation Totals</b>							\$6,493,372.73	\$5,267,001.23	(\$1,226,371.50)	-18.89%

June 9, 2022

The Honorable [Karen E. Spilka](#)  
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**Re: HB4817, to extend live horse racing; G.L. c. 128A, § 3(a) proposed revisions**

Dear Speaker Mariano, President Spilka, Chair Michlewitz, Vice Chair Ferrante, Chair Rodrigues, Vice Chair Friedman, Chair Chan and Chair Moran:

The Massachusetts Gaming Commission has been monitoring any update to the effective dates of the Commonwealth's racing laws allowing live horse racing, simulcasting, and associated pari-mutuel wagering. As the law's current expiration approaches (set for July 31, 2022), we appreciate the legislature's early action last week, putting forth HB4817 to ensure the racing industry in the Commonwealth, including simulcasting, continues without disruption. The Commission wishes to express our support in enacting this bill with expedience, furthering the racing extension to July 31, 2023.

A disruption would not only impact the live racing season underway at Plainridge Park Casino, but also impact simulcasting operations through Plainridge, Suffolk Downs, Wonderland and Raynham Park. Any lag in enacting the extension affects employees, including pari-mutuel clerks, security, concessions, facilities and grounds personnel. It would further affect account wagering activity, which provides revenue for the racing licensees, purse accounts, and covers regulatory expenses.

In closing, we thank you for your proactive efforts related to HB4817 and urge the legislature to expedite and finalize adoption of the bill. As always, we appreciate your support in safeguarding the Commonwealth's racing industry. The Commission and its staff stand ready to

discuss further change to racing laws, providing greater certainty to the racing industry and maximizing use of the Race Horse Development Fund, as intended in Chapter 23K. We hope that we all jointly can continue to build upon this success.

Respectfully submitted,

**MASSACHUSETTS GAMING COMMISSION**



Cathy Judd-Stein, Chair



Eileen O'Brien, Commissioner



Brad Hill, Commissioner



Nakisha Skinner, Commissioner

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