



**Revenue and Expense Report
Budget Fiscal Year Ended June 30, 2019**

**Legislative Report
M.G.L. Chapter 6C, Section 28**

Prepared By:

MassDOT Fiscal Office

October 31, 2019

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Addendum**

Mass. Bay Transportation Authority DRAFT Statement of Revenue, Expenses, and Changes in Net Position

SOURCES:

*Massachusetts Management, Accounting, and Reporting System

**Massachusetts Bay Transportation Authority DRAFT Financial Statements

NOTES:

(1) Totals may not add due to rounding.

(2) Pending further approval of H.4127, MassDOT may receive \$67,116,098.00 in supplemental funding for FY2019. This total is comprised of \$6,916,098 in Snow & Ice funding, a \$200,000 earmark for roadway rehabilitation (1595-6368) and \$60M in Supplemental Municipal Assistance Grants (1595-6386).

**Massachusetts Department of Transportation
Operating Revenue and Expense - BFY2019**

REVENUE	Total
Toll Revenue	474,180,929
Operating Revenue	28,035,337
Commonwealth Transfers	583,272,492
Federal Grants	16,944,357
Motor Vehicle Inspection Trust Fund (MVITF)	57,881,783
Investment Income	25,917,251
Total Revenue	1,186,232,148
OPERATING EXPENDITURES	
Employee Compensation and Benefits	307,753,443
Maintenance, Supplies and Equipment	114,615,246
Office and Administrative	71,989,308
Professional Services	102,599,284
Construction	35,000
Grants, Subsidies, Contract Assistance	94,793,200
Interdepartmental Service Agreements (ISA)	10,843,993
Total Operating Expense	702,629,474
DEBT SERVICE	
Principal	41,098,478
Interest	107,570,999
Total Debt Service	148,669,477
Total Operating Expense and Debt Service	851,298,951
Excess (Deficit) Revenue over Expenditures before OFSU	334,933,197
Other Financing Sources/Uses (OFSU)	
Reserves	45,342,397
Transfer out to Capital	(200,447,956)
Total Other Financing Sources/Uses	(155,105,559)
Net Revenue (Expense)	179,827,639

Massachusetts Department of Transportation
 Operating Revenue Detail - BFY2019

OPERATING REVENUE	Total
<i>Toll Revenue</i>	
MHS - Toll Collections	221,430,575
MHS - Departmental	6,637,611
MHS - Rental/Lease Income	10,247,450
WT - Toll Collections	158,533,213
WT - Departmental	4,424,154
WT - Rental/Lease Income	29,114,480
Tobin - Unpledged Toll Collections	43,652,626
Tobin - Unpledged Departmental	140,818
<i>Subtotal Toll Revenue</i>	<u>474,180,929</u>
<i>Operating Revenue</i>	
Departmental	11,292,307
Rental/Lease Income	16,743,029
<i>Subtotal Operating Revenue</i>	<u>28,035,337</u>
<i>Commonwealth Transfers</i>	
Operating - MTTF Subsidy and Supplemental	360,504,283
Merit Rating Board Subsidy	9,768,209
RTA Subsidy	88,000,000
MHS Bonds & Central Artery Ops/Maintenance	125,000,000
<i>Subtotal Commonwealth Transfers</i>	<u>583,272,492</u>
<i>Federal Grants</i>	16,944,357
<i>Motor Vehicle Inspection Trust Fund</i>	57,881,783
<i>Investment Income</i>	
Investment Income Toll Pledged	13,834,968
Investment Income Toll Unpledged	7,971,756
Investment Income Non-Toll	3,800,725
Investment Income MVITF	309,801
<i>Subtotal Investment Income</i>	<u>25,917,250</u>
Total Revenue	<u>1,186,232,148</u>
OTHER FINANCING SOURCES/USES (OFSU)	
Interfund Transfer In / (Out)	-
Reserves	45,342,397
Total Other Financing Sources	(200,447,956)
Total Other Financing Sources	<u>(155,105,559)</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u><u>1,031,126,589</u></u>

Massachusetts Department of Transportation
 Operating Expense Detail - BFY2019

OPERATING EXPENSE	Total
<i>Employee Compensation and Benefits</i>	
Salaries: Regular, Supplemental and Other	198,691,977
Overtime	24,046,536
Workers' Compensation	6,182,721
Contract Employees	2,699,200
Job Related Employee Reimbursements	609,948
Other Employee Benefits	533,041
Fringe	72,321,775
Indirect Cost	2,668,245
<i>Subtotal Employee Compensation and Benefits</i>	<u>307,753,443</u>
<i>Maintenance, Supplies and Equipment</i>	
Snow and Ice Hired Equipment	55,207,117
Maintenance of Roads, Bridges and Lateral Structures	3,687,232
Maintenance of Buildings/Property	2,524,472
Maintenance of Equipment	9,527,159
Materials and Supplies	30,819,242
Equipment Purchase	7,597,336
Equipment Rental/Lease	1,130,167
IT Software and Licenses	4,122,521
<i>Subtotal Maintenance, Supplies and Equipment</i>	<u>114,615,246</u>
<i>Office and Administrative</i>	
Administrative Expenses	22,857,019
Utilities	23,775,514
Information Technology Related Expense	15,894,934
Space Rental	6,440,192
Insurance	3,021,649
<i>Subtotal Office and Administrative Expenses</i>	<u>71,989,308</u>
<i>Professional Services</i>	
Operational Services	78,331,196
Consultant Services	24,260,461
Benefit Programs	7,628
<i>Subtotal Professional Services</i>	<u>102,599,284</u>
<i>Construction</i>	
Construction Related Services	35,000
<i>Subtotal Construction</i>	<u>35,000</u>
<i>Grants, Subsidies, Contract Assistance</i>	
Grants, Subsidies, Contract Assistance	93,551,220
Loans and Special Payments	1,241,980
<i>Subtotal Grants, Subsidies, Contract Assistance</i>	<u>94,793,200</u>
<i>Interdepartmental Service Agreements (ISA)</i>	
Interdepartmental Service Agreements (ISA)	10,843,993
<i>Subtotal Interdepartmental Service Agreements (ISA)</i>	<u>10,843,993</u>
Total Operating Expense	<u>702,629,474</u>
DEBT SERVICE	
Principal	41,098,478
Interest	107,570,999
Total Debt Service	<u>148,669,477</u>
TOTAL OPERATING EXPENSE AND DEBT SERVICE	<u><u>851,298,951</u></u>

Massachusetts Department of Transportation
Operating Expense Detail By Division - BFY2019

OPERATING EXPENSE	Total
<i>Aeronautics</i>	
Employee Compensation and Benefits	1,619,629
Maintenance, Supplies and Equipment	110,402
Office and Administrative	40,602
Professional Services	557,230
<i>Subtotal Aeronautics</i>	<u>2,327,863</u>
<i>Highway</i>	
Employee Compensation and Benefits	185,445,508
Maintenance, Supplies and Equipment	97,855,545
Office and Administrative	32,411,734
Professional Services	58,279,908
Grants, Subsidies, Contract Assistance	1,292,530
Interdepartmental Service Agreements (ISA)	2,700,906
<i>Subtotal Highway</i>	<u>377,986,131</u>
<i>Planning and Enterprise Services</i>	
Employee Compensation and Benefits	55,519,196
Maintenance, Supplies and Equipment	11,050,612
Office and Administrative	25,469,979
Professional Services	19,719,814
Construction	35,000
Grants, Subsidies, Contract Assistance	3,542,381
Interdepartmental Service Agreements (ISA)	5,009,047
<i>Subtotal Planning and Enterprise Services</i>	<u>120,346,028</u>
<i>Registry of Motor Vehicles</i>	
Employee Compensation and Benefits	63,769,880
Maintenance, Supplies and Equipment	1,442,255
Office and Administrative	14,037,193
Professional Services	21,180,499
Interdepartmental Service Agreements (ISA)	3,062,467
<i>Subtotal Registry of Motor Vehicles</i>	<u>103,492,295</u>
<i>Rail and Transit</i>	
Employee Compensation and Benefits	1,399,231
Maintenance, Supplies and Equipment	4,156,432
Office and Administrative	29,798
Professional Services	2,861,834
Grants, Subsidies, Contract Assistance	89,958,289
Interdepartmental Service Agreements (ISA)	71,573
<i>Total Rail and Transit</i>	<u>98,477,158</u>
TOTAL OPERATING EXPENSE BY DIVISION	<u><u>702,629,474</u></u>

Massachusetts Department of Transportation
Operating Revenue and Expense by Sub fund - BFY2019

REVENUE	Operating	Western Turnpike	Metro Highway System	Tobin	Federal Grants	MVITF	Total
Toll Revenue	-	192,071,848	238,315,637	43,793,444	-	-	474,180,929
Operating Revenue	28,035,337	-	-	-	-	-	28,035,337
Commonwealth Transfers	458,272,492	-	125,000,000	-	-	-	583,272,492
Federal Grants	-	-	-	-	16,944,357	-	16,944,357
Motor Vehicle Inspection Trust Fund	-	-	-	-	-	57,881,783	57,881,783
Investment Income	3,800,725	4,982,878	13,834,969	2,988,878	-	309,801	25,917,251
Total Revenues	490,108,553	197,054,726	377,150,606	46,782,322	16,944,357	58,191,584	1,186,232,148
OPERATING EXPENDITURES							
Employees Compensation and Benefits	227,519,420	31,147,312	42,160,775	1,989,868	908,924	4,027,145	307,753,443
Maintenance, Supplies and Equipment	91,385,157	7,554,197	11,088,861	431,413	4,155,618	-	114,615,246
Office and Administrative	40,434,172	7,895,641	22,868,969	728,392	9,246	52,889	71,989,308
Professional Services	33,304,105	22,595,822	33,816,703	3,359,171	3,092,570	6,430,913	102,599,284
Construction	35,000	-	-	-	-	-	35,000
Grants, Subsidies, Contract Assistance	84,341,260	-	500,000	1,241,980	8,709,960	-	94,793,200
Interdepartmental Service Agreements (ISA)	5,668,346	642,230	1,149,655	249,722	71,573	3,062,467	10,843,993
Total Operating Expenditures	482,687,460	69,835,202	111,584,962	8,000,546	16,947,891	13,573,414	702,629,474
DEBT SERVICE							
Principal	-	-	41,098,478	-	-	-	41,098,478
Interest	-	-	107,570,999	-	-	-	107,570,999
Total Debt Service	-	-	148,669,477	-	-	-	148,669,477
Total Operating Expenses and Debt Service	482,687,460	69,835,202	260,254,438	8,000,546	16,947,891	13,573,414	851,298,951
Excess (deficit) Revenue over Expense before OFSU	7,421,093	127,219,524	116,896,167	38,781,776	(3,534)	44,618,170	334,933,197
Other Financing Sources/Uses (OFSU)							
Interfund Transfer In / (Out)	47,830,149	-	126,168	-	-	(47,956,318)	-
Reserves	42,004,249	-	-	-	-	3,338,148	45,342,397
Transfer Out to Capital	(74,150,083)	(37,582,543)	(68,942,310)	(19,773,020)	-	-	(200,447,956)
Total Other Financing Sources/Uses	15,684,315	(37,582,543)	(68,816,142)	(19,773,020)	-	(44,618,170)	(155,105,559)
Net Revenue (Expense)	23,105,409	89,636,981	48,080,026	19,008,757	(3,534)	-	179,827,639

**Massachusetts Department of Transportation
Capital Sources and Uses - BFY2019**

CAPITAL SOURCES	Total
General Obligation (GO) Debt / Special Obligation (SOB) / Grant Anticipation Notes (GANS)	1,247,617,458
Federal Reimbursement	511,875,890
Toll Paygo	126,297,873
Non-Toll Paygo	38,704,943
Transportation Infrastructure & Development Fund (Gaming)	1,601,849
Central Artery Repair and Maintenance Trust	9,435,791
Transportation Infrastructure Fund	3,907
Defeased Debt (Chapter 27 Non-budgetary)	1,000
TOTAL SOURCES	1,935,538,710
CAPITAL USES	
<i>Aeronautics</i>	
Grants, Subsidies, Contract Assistance	18,347,942
Maintenance, Supplies, and Equipment	1,421,155
Professional Services	1,420,872
<i>Subtotal Aeronautics</i>	21,189,969
<i>Highway</i>	
Construction	851,724,634
Eminent Domain Acquisition and Relocation	9,346,324
Employee Compensation and Benefits	86,693,396
Grants, Subsidies, Contract Assistance	225,951,605
Interdepartmental Service Agreements (ISA)	11,270,267
Maintenance, Supplies, and Equipment	95,331,583
Office and Administrative	1,045,445
Professional Services	138,984,197
<i>Subtotal Highway</i>	1,420,347,450
<i>Planning and Enterprise Services</i>	
Construction	60,000
Employee Compensation and Benefits	2,950,244
Grants, Subsidies, Contract Assistance	49,132,588
Interdepartmental Service Agreements (ISA)	7,981,726
Maintenance, Supplies, and Equipment	12,390,362
Office and Administrative	1,175,320
Professional Services	24,262,710
<i>Subtotal Planning and Enterprise Services</i>	97,952,950
<i>Registry of Motor Vehicles</i>	
Maintenance, Supplies, and Equipment	1,126,839
Professional Services	323,591
<i>Subtotal Registry of Motor Vehicles</i>	1,450,430
<i>Rail and Transit</i>	
Construction	192,222,275
Eminent Domain Acquisition and Relocation	2,889,598
Grants, Subsidies, Contract Assistance	95,135,204
Maintenance, Supplies, and Equipment	60,821,435

Office and Administrative
Professional Services
Subtotal Rail and Transit

227,725
43,301,674

394,597,911

TOTAL CAPITAL USES BY DIVISION

1,935,538,710

**Massachusetts Department of Transportation
Capital Uses by Program - BFY2019**

CAPITAL USES BY PROGRAM*:	Total
Accelerated Bridge Program	82,312,389
Central Artery Project	3,907
Central Artery Repair and Maintenance	9,435,791
Chapter 90	206,817,730
Federal Aid Interstate	52,597
Federal Aid Interstate/Non-Interstate	439,786,506
Federal Aid Non-Interstate	181,766,063
Gaming Funded Projects	1,601,849
Intermodal	8,563,703
Non Federally Aided Statewide Road and Bridge	351,722,547
Non-Federally Aided Aeronautics	20,990,997
Non-Federally Aided Mobility Assistance Program	4,498,683
Non-Federally Aided Other	20,621,230
Non-Federally Aided Rail and Transit	366,601,847
Non-Federally Aided Regional Transit Authority Capital Assistance	30,014,822
Non-Federally Aided Registry	2,763,512
Non-Federally Aided Seaport Council	42,981,726
Paygo (Metropolitan Highway System)	68,942,310
Paygo (Tobin Bridge)	19,773,020
Paygo (Western Turnpike)	37,582,543
Paygo (Non-Toll)	38,704,938
TOTAL CAPITAL USES BY PROGRAM	<u><u>1,935,538,710</u></u>

*Please note that certain programmatic expense categories listed above may be used by more than one of the DOT Divisions listed on page 8.

Massachusetts Department of Transportation
Commonwealth Transportation Fund Revenue - BFY2019

COMMONWEALTH TRANSPORTATION FUND (CTF) REVENUE*	Total
Citable Motor Vehicle Inspections Collections	4,165,006
Diesel Fuel Excise Tax	95,104,366
Driver Vehicle Data/Records Fees	23,182,529
Gasoline Excise Tax	672,866,343
Gasoline License Fee	23,801
Grant/Loan Repayment	92,943
Highway Fines	71,146
International Fuel Tax Agreement License Fee	316,301
Jet Fuel Excise Tax	662,344
Merit Rating Board Assessments	9,768,209
Miscellaneous	1
Motor Carrier (88.24)	5,818,798
Motor Vehicle Inspection Fees	283,581
Motor Vehicle License Fees	91,316,959
Motor Vehicle Registration Fees	339,246,371
Motor Vehicle Sales Tax	582,904,358
Motor Vehicle Title Fees	98,616,026
Operating Transfers	124,065,633
Operating Transfers - Category 1 Gaming Revenue	14,671,251
Parking Ticket Surcharge on Rental Cars	12,834,560
Reducible Load Permits	10,615,648
Registry Fees	40,360,771
Spec/Motor License Fee	23,250
Underground Storage Tank Cleanup Fee	48,704,477
TOTAL CTF REVENUE	<u><u>2,175,714,672</u></u>

* Note

The Commonwealth Transportation Fund (Fund 0103) partially funds the Massachusetts Transportation Trust Fund (Fund 0044). This funding is included in the Commonwealth Transfers line in the Operating Revenue and Expense report presented on page 3.

The Commonwealth Transportation Fund (CTF) is not owned by MassDOT and all operations of the CTF are reported in the Commonwealth Comprehensive Annual Financial Report (CAFR). The amount reported above is based on collected earned revenue in the Commonwealth's accounting system (MMARS).

**Massachusetts Department of Transportation
Federal Grant Revenue BFY2019**

	Total
Federal Motor Carrier Safety Administration (FMCSA)	
Commercial Vehicle Info Systems	96,412
Enhancing Information	134,875
<i>Subtotal FMCSA</i>	<u>231,286</u>
Federal Rail Administration (FRA)	
Boston South Station Expansion	1,865,373
Patriot Corridor	226,579
<i>Subtotal FRA</i>	<u>2,091,952</u>
Federal Transit Administration (FTA)	
Jobs Access/Reverse Commute	83,039
New Freedom Program	75,214
Section 16B2 Elderly Handicapped	6,065,862
Section 18 Rural Public Transportation	4,251,874
Section 8 Planning Grant	3,386,217
Transit Grant Bus and Bus Facilities	758,913
<i>Subtotal FTA</i>	<u>14,621,119</u>
TOTAL FEDERAL GRANT REVENUE	<u><u>16,944,357</u></u>

MASSACHUSETTS BAY TRANSPORTATION AUTHORITY
(A Component Unit of the Massachusetts Department of Transportation)

DRAFT Statement of Revenue, Expenses, and Changes in Net Position *DRAFT*

Year ended June 30, 2019

(Dollars in thousands)

	2019
Operating revenue:	
Revenue from transportation	\$ 671,701
Other	105,490
Total operating revenue	777,191
Operating expenses:	
Wages and related employee benefits:	
Wages	486,762
Medical and dental insurance	56,819
Other postemployment benefits	154,385
Health and welfare expenditures	12,500
Pensions	251,471
Social security taxes	42,521
Workers' compensation	12,420
Other	969
Capitalized costs	(18,194)
Total wages and related employee benefits	999,653
Other operating expenses:	
Depreciation and amortization	364,229
Materials, supplies, and services	307,996
Injuries and damages	16,279
Commuter railroad and local subsidy expenses (note 12)	549,600
Other	8,150
Total other operating expenses	1,246,254
Total operating expenses	2,245,907
Operating loss	(1,468,716)
Nonoperating revenue (expense):	
Dedicated sales tax revenue (note 4)	1,053,201
Contract assistance – Commonwealth of Massachusetts	172,102
Dedicated local assessments (note 4)	170,145
Other nonoperating income	46,844
Interest income	39,637
Interest expense	(235,721)
Nonoperating revenue, net	1,246,208
Loss before capital grants and contributions	(222,508)
Capital grants and contributions	684,275
Increase in net position	461,767
Beginning of year, net position	2,013,488
Impact of adoption of GASB No. 75 (Note 2(v))	
End of year, net position	\$ 2,475,255