



Revenue and Expense Report Budget Fiscal Year Ended June 30, 2020

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

Prepared By:

MassDOT Fiscal Office

October 31, 2020

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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:

In accordance with Chapter 124, Acts of 2020, Section 98 the Commonwealth set up a separate fund called the Massachusetts Coronavirus Relief Fund (CvRF). The fund shall consist of revenues received by the Commonwealth from the federal government pursuant to section 5001(a) of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. All revenues received under said section 5001(a) of the CARES Act shall be deposited in the fund. Spending from the fund shall be governed by requirements established in the CARES Act and any guidance related to the CARES Act issued by the federal government, including the return of unexpended funds to the federal government. The fund shall be administered by the Secretary of Administration and Finance (ANF) and shall not be subject to further appropriation. Any balance remaining in the fund at the close of a fiscal year shall be available for expenditure in the following fiscal year. The comptroller (CTR) may establish procedures necessary to effectuate this section, including procedures for the proper transfer, accounting and expenditures of funds. Per guidance from Administration and Finance and the Commonwealth's Office of the State Comptroller, \$3,834,419.48 in DOT COVID-related expenses were transferred to the Massachusetts Coronavirus Relief Fund (Fund 1352, appropriation 11002020) as follows:

OPERATING EXPENSES: \$2,527,381.03

60440001 (0044/0000) Non-Toll Operating: \$1,987,542.29
 61070520 (0044/0500) Western Turnpike Operating: \$191,785.34
 61060620 (0044/0600) Metropolitan Highway System Operating: \$348,053.40

CAPITAL EXPENSES: \$1,307,038.45

61211317 (0210/400C) Non-Federal Aid Highway: \$332,901.82
 67201307 (0210/402C) IT - Systems and Hardware: \$761,225.95
 64201317 (0210/403C) Registry of Motor Vehicles: \$212,910.68

Massachusetts Department of Transportation
Operating Revenue and Expense - BFY2020

REVENUE	Total
Toll Revenue	440,210,303
Operating Revenue	32,389,387
Commonwealth Transfers	588,198,160
Federal Grants	9,828,181
Motor Vehicle Inspection Trust Fund (MVITF)	52,536,829
Investment Income	21,005,123
Total Revenue	1,144,167,983
OPERATING EXPENDITURES	
Employee Compensation and Benefits	351,509,377
Maintenance, Supplies and Equipment	14,125,008
Office and Administrative Expenses	54,175,652
Professional Services	92,792,657
IT Services and Equipment	38,199,544
Construction and Maintenance	84,385,138
Grants, Subsidies and Interdepartmental Service Agreements	102,437,047
Total Operating Expenditures	737,624,423
DEBT SERVICE	
Debt Service Principal	45,609,355
Debt Service Interest	84,572,845
Debt Service Other	7,643,377
Total Debt Service	137,825,577
Total Operating Expense and Debt Service	875,450,000
Excess (Deficit) Revenue over Expenditures before OFSU	268,717,983
Other Financing Sources/Uses (OFSU)	
Reserves	41,749,350
Transfer out to Capital	(170,473,757)
Total Other Financing Sources/Uses	(128,724,407)
Net Revenue (Expense)	139,993,577

Massachusetts Department of Transportation
Operating Revenue Detail - BFY2020

OPERATING REVENUE	Total
<i>Toll Revenue</i>	
MHS - Toll Collections	207,632,555
MHS - Departmental	6,489,437
MHS - Rental/Lease Income	10,965,712
WT - Toll Collections	146,795,139
WT - Departmental	3,074,464
WT - Rental/Lease Income	26,867,219
Tobin - Unpledged Toll Collections	38,324,074
Tobin - Unpledged Departmental	61,704
<i>Subtotal Toll Revenue</i>	<i>440,210,303</i>
<i>Operating Revenue</i>	
Departmental	20,552,619
Rental/Lease Income	11,836,768
<i>Subtotal Operating Revenue</i>	<i>32,389,387</i>
<i>Commonwealth Transfers</i>	
Operating - MTF Subsidy and Supplemental	362,529,951
Merit Rating Board Subsidy	10,168,209
RTA Subsidy	90,500,000
MHS Bonds & Central Artery Ops/Maintenance	125,000,000
<i>Subtotal Commonwealth Transfers</i>	<i>588,198,160</i>
<i>Federal Grants</i>	<i>9,828,181</i>
<i>Motor Vehicle Inspection Trust Fund</i>	<i>52,536,829</i>
<i>Investment Income</i>	
Investment Income Toll Pledged	11,023,953
Investment Income Toll Unpledged	6,930,647
Investment Income Non-Toll	2,875,780
Investment Income MVITF	174,743
<i>Subtotal Investment Income</i>	<i>21,005,122</i>
Total Revenue	1,144,167,983
OTHER FINANCING SOURCES/USES (OFSU)	
Reserves	41,749,350
Transfer Out to Capital	(170,473,757)
Total Other Financing Sources	(128,724,407)
TOTAL REVENUE & OTHER FINANCING SOURCES	1,015,443,576

Massachusetts Department of Transportation
Operating Expense Detail - BFY2020

OPERATING EXPENDITURES	Total
<i>Employee Compensation and Benefits</i>	
Salaries (Regular, Supplemental and Other)	229,140,307
Overtime	22,685,802
Workers' Compensation	6,329,915
Contract Employees	2,750,126
Job Related Employee Reimbursements	708,344
Other Employee Benefits	420,403
Fringe	86,322,812
Indirect Cost	3,151,667
<i>Subtotal Employee Compensation and Benefits</i>	351,509,377
<i>Materials, Supplies and Equipment</i>	
Maintenance of Equipment	5,335,333
Materials and Supplies	3,576,794
Equipment Purchase	3,829,581
Equipment Rental/Lease	1,383,299
<i>Subtotal Materials, Supplies and Equipment</i>	14,125,008
<i>Office and Administrative Expenses</i>	
Office and Admin Expenses	18,072,465
Utility Expenses	24,024,743
Space Rental	7,404,936
Insurance Premiums	3,384,840
Loans and Special Payments	1,254,820
Unrealized Losses on Investments	33,849
<i>Subtotal Office and Administrative Expenses</i>	54,175,652
<i>Professional Services</i>	
Consultant Services	15,460,783
Operational Services	51,732,142
Law Enforcement Services	24,530,748
Rail Operating Agreements	1,068,984
<i>Subtotal Professional Services</i>	92,792,657
<i>IT Services and Equipment</i>	
Consultant Services (IT)	11,911,390
Operational Services (IT)	14,562,570
Maintenance of Equipment (IT)	6,757,987
Equipment Purchase (IT)	502,301
Equipment Rental/Lease (IT)	24,589
IT Software and Licenses	4,440,707
<i>Subtotal IT Services and Equipment</i>	38,199,544
<i>Construction and Maintenance</i>	
Construction Related Expenses	3,890,343
Design, Planning and Engineering	2,245,199
Snow and Ice Hired Equipment	45,891,165
Maintenance of Roads and Bridges	3,191,039
Maintenance of Buildings/Property (Construction)	5,993,277
Maintenance of Equipment (Construction)	37,087
Materials and Supplies (Construction)	23,073,480
Equipment Purchase (Construction)	42,649
Equipment Rental/Lease (Construction)	20,899
<i>Subtotal Construction and Maintenance</i>	84,385,138
<i>Grants, Subsidies and Interdepartmental Service Agreements</i>	
Grants, Subsidies and Contract Assistance	98,870,865
Interdepartmental Service Agreements (ISA's)	3,566,182
<i>Subtotal Grants, Subsidies and Interdepartmental Service Agreements</i>	102,437,047
TOTAL OPERATING EXPENDITURES	737,624,423
DEBT SERVICE	
Debt Service Principal	45,609,355
Debt Service Interest	84,572,845
Debt Service Other	7,643,377
Total Debt Service	137,825,577
TOTAL OPERATING EXPENDITURES AND DEBT SERVICE	875,450,000

Massachusetts Department of Transportation
Operating Expense Detail By Division - BFY2020

OPERATING EXPENDITURES	Total
<i>Aeronautics</i>	
Employee Compensation and Benefits	1,790,129
Materials, Supplies and Equipment	4,868
Office and Administrative Expenses	37,318
IT Services and Equipment	935,540
<i>Subtotal Aeronautics</i>	<i>2,767,855</i>
<i>Highway</i>	
Employee Compensation and Benefits	207,575,957
Materials, Supplies and Equipment	12,251,938
Office and Administrative Expenses	31,331,787
Professional Services	54,015,743
IT Services and Equipment	883,475
Construction and Maintenance	75,202,416
Grants, Subsidies and Interdepartmental Service Agreements	2,522,280
<i>Subtotal Highway</i>	<i>383,783,597</i>
<i>Planning and Enterprise Services</i>	
Employee Compensation and Benefits	62,266,085
Materials, Supplies and Equipment	1,045,934
Office and Administrative Expenses	8,042,609
Professional Services	16,133,490
IT Services and Equipment	36,202,514
Construction and Maintenance	5,175,664
Grants, Subsidies and Interdepartmental Service Agreements	1,627,732
<i>Subtotal Planning and Enterprise Services</i>	<i>130,494,027</i>
<i>Registry of Motor Vehicles</i>	
Employee Compensation and Benefits	78,054,979
Materials, Supplies and Equipment	660,250
Office and Administrative Expenses	14,756,247
Professional Services	18,723,137
IT Services and Equipment	77,345
Construction and Maintenance	2,126,522
Grants, Subsidies and Interdepartmental Service Agreements	2,395,024
<i>Subtotal Registry of Motor Vehicles</i>	<i>116,793,502</i>
<i>Rail and Transit</i>	
Employee Compensation and Benefits	1,822,228
Materials, Supplies and Equipment	162,018
Office and Administrative Expenses	7,691
Professional Services	3,920,288
IT Services and Equipment	100,670
Construction and Maintenance	1,880,537
Grants, Subsidies and Interdepartmental Service Agreements	95,892,011
<i>Subtotal Rail and Transit</i>	<i>103,785,442</i>
TOTAL OPERATING EXPENDITURES BY DIVISION	<i>737,624,423</i>

Massachusetts Department of Transportation
Operating Revenue and Expense by Sub fund - BFY2020

REVENUE	Operating	Western Turnpike	Metro Highway System	Tobin	Federal Grants	MVITF	Total
Toll Revenue	-	176,736,822	225,087,704	38,385,778	-	-	440,210,303
Operating Revenue	32,389,387	-	-	-	-	-	32,389,387
Commonwealth Transfers	463,198,160	-	125,000,000	-	-	-	588,198,160
Federal Grants	-	-	-	-	9,828,181	-	9,828,181
Motor Vehicle Inspection Trust Fund	-	-	-	-	-	52,536,829	52,536,829
Investment Income	2,875,780	4,618,377	11,023,953	2,312,269	-	174,743	21,005,123
Total Revenues	498,463,327	181,355,199	361,111,657	40,698,047	9,828,181	52,711,571	1,144,167,983
OPERATING EXPENDITURES							
Employee Compensation and Benefits	265,313,923	30,880,900	45,699,257	3,721,198	737,169	5,156,930	351,509,377
Materials, Supplies and Equipment	4,256,276	3,588,347	5,843,824	274,543	162,018	-	14,125,008
Office and Administrative Expenses	26,169,909	5,806,249	19,996,374	2,149,547	685	52,889	54,175,652
Professional Services	31,264,000	20,690,573	31,005,278	3,720,472	520,790	5,591,545	92,792,657
IT Services and Equipment	28,515,351	4,126,252	5,165,823	1,064	140,292	250,762	38,199,544
Construction and Maintenance	71,312,117	4,240,282	6,346,797	316,511	2,169,431	-	84,385,138
Grants, Subsidies and Interdepartmental Service	92,862,199	59,900	1,111,015	-	6,080,934	2,322,999	102,437,047
Total Operating Expenditures	519,693,775	69,392,503	115,168,368	10,183,334	9,811,319	13,375,124	737,624,423
DEBT SERVICE							
Debt Service Principal	-	-	45,609,355	-	-	-	45,609,355
Debt Service Interest	-	-	84,572,845	-	-	-	84,572,845
Debt Service Other	-	-	7,643,377	-	-	-	7,643,377
Total Debt Service	-	-	137,825,577	-	-	-	137,825,577
Total Operating Expenditures and Debt Service	519,693,775	69,392,503	252,993,944	10,183,334	9,811,319	13,375,124	875,450,000
Excess (deficit) Revenue over Expense before OFSU	(21,230,448)	111,962,696	108,117,713	30,514,713	16,862	39,336,447	268,717,983
Other Financing Sources/Uses (OFSU)							
Interfund Transfer In / (Out)	36,350,000	-	-	-	-	(36,350,000)	-
Reserves	41,749,350	-	-	-	-	-	41,749,350
Transfer Out to Capital	(56,541,170)	(59,224,687)	(36,841,621)	(17,866,280)	-	-	(170,473,757)
Total Other Financing Sources/Uses	21,558,180	(59,224,687)	(36,841,621)	(17,866,280)	-	(36,350,000)	(128,724,407)
Net Revenue (Expense)	327,733	52,738,009	71,276,092	12,648,433	16,862	2,986,447	139,993,576

Massachusetts Department of Transportation
Capital Sources and Uses - BFY2020

CAPITAL SOURCES	Total
General Obligation (GO) Debt / Special Obligation (SOB) / Grant	
Anticipation Notes (GANS)	1,345,420,625
Federal Reimbursement	564,748,780
Toll Paygo	121,641,005
Non-Toll Paygo	47,658,312
Central Artery Repair and Maintenance Trust	10,318,061
TOTAL SOURCES	2,089,786,783
CAPITAL USES	
<i>Aeronautics</i>	
Construction and Maintenance	2,606,492
Grants, Subsidies, and Interdepartmental Service Agreements	12,080,820
IT Services and Equipment	2,630,063
Materials, Supplies, and Equipment	21,139
Professional Services	235,152
<i>Subtotal Aeronautics</i>	17,573,667
<i>Highway</i>	
Construction and Maintenance	1,129,663,523
Employee Compensation and Benefits	90,112,327
Grants, Subsidies, and Interdepartmental Service Agreements	233,904,280
IT Services and Equipment	3,208,588
Materials, Supplies, and Equipment	12,223,356
Office and Administrative Expenses	392,390
Professional Services	595,141
<i>Subtotal Highway</i>	1,470,099,603
<i>Planning and Enterprise Services</i>	
Construction and Maintenance	18,496,284
Employee Compensation and Benefits	3,489,618
Grants, Subsidies, and Interdepartmental Service Agreements	51,873,513
IT Services and Equipment	21,652,010
Materials, Supplies, and Equipment	420,141
Office and Administrative Expenses	796,707
Professional Services	3,319,090
<i>Subtotal Planning and Enterprise Services</i>	100,047,363
<i>Registry of Motor Vehicles</i>	
Materials, Supplies, and Equipment	2,455
Construction and Maintenance	229,432
<i>Subtotal Registry of Motor Vehicles</i>	231,887
<i>Rail and Transit</i>	
Construction and Maintenance	406,276,913
Grants, Subsidies, and Interdepartmental Service Agreements	60,917,556
IT Services and Equipment	24,613
Materials, Supplies, and Equipment	29,181,572
Office and Administrative Expenses	46,528
Professional Services	5,387,079
<i>Subtotal Rail and Transit</i>	501,834,262
TOTAL CAPITAL USES BY DIVISION	2,089,786,783

Massachusetts Department of Transportation
Capital Uses by Program - BFY2020

CAPITAL USES BY PROGRAM*	Total
Accelerated Bridge Program	9,921,773
Central Artery Repair and Maintenance	10,318,061
Chapter 90	201,917,894
Federal Aid Interstate	12,785,694
Federal Aid Interstate/Non-Interstate	664,309,513
Federal Aid Non-Interstate	7,624,169
Intermodal	3,199,502
Non Federally Aided Statewide Road and Bridge	406,575,056
Non-Federally Aided Aeronautics	17,168,017
Non-Federally Aided Marine Program	10,000,000
Non-Federally Aided Mobility Assistance Program	2,098,794
Non-Federally Aided Other	17,684,783
Non-Federally Aided Rail and Transit	40,039,234
Non-Federally Aided Regional Transit Authority Capital Assistance	11,259,136
Non-Federally Aided Registry	525,398
Non-Federally Aided Seaport Council	38,409,016
Paygo (Metropolitan Highway System)	44,550,039
Paygo (Non-Toll)	47,658,312
Paygo (Tobin Bridge)	17,866,280
Paygo (Western Turnpike)	59,224,687
Rail Enhancement Program	466,651,426
TOTAL CAPITAL USES BY PROGRAM	2,089,786,783

*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 - BFY2020

COMMONWEALTH TRANSPORTATION FUND (CTF) REVENUE*	Total
Citable Motor Vehicle Inspections Collections	\$3,605,858
Diesel Fuel Excise Tax	\$90,089,246
Driver Vehicle Data/Records Fees	\$21,440,190
Gasoline Excise Tax	\$609,817,511
Gasoline License Fee	\$23,601
Grant/Loan Repayment	\$32,937
Highway Fines	\$59,932
International Fuel Tax Agreement License Fee	\$347,902
Jet Fuel Excise Tax	\$666,393
Merit Rating Board Assessments	\$10,168,209
Motor Carrier (88.24)	\$6,387,798
Motor Vehicle Inspection Fees	\$134,881
Motor Vehicle License Fees	\$74,739,122
Motor Vehicle Registration Fees	\$317,741,275
Motor Vehicle Sales Tax	\$542,214,827
Motor Vehicle Title Fees	\$88,038,031
Operating Transfers	\$236,171,293
Operating Transfers - Category 1 Gaming Revenue	\$22,371,302
Parking Ticket Surcharge on Rental Cars	\$12,454,395
Reducible Load Permits	\$9,725,105
Registry Fees	\$37,303,719
Spec/Motor License Fee	\$22,300
Underground Storage Tank Cleanup Fee	\$44,802,358
TOTAL CTF REVENUE	2,128,358,187

* 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 BFY2020**

	Total
Federal Motor Carrier Safety Administration (FMCSA)	
Commercial Vehicle Info Systems	73,621
Enhancing Information	43,507
Subtotal FMCSA	117,129
Federal Rail Administration (FRA)	
Boston South Station Expansion	1,460,538
Northhampton Station Canopy	560,000
Patriot Corridor	148,849
Subtotal FRA	2,169,387
Federal Transit Administration (FTA)	
Jobs Access/Reverse Commute	156,306
New Freedom Program	47,266
Section 16B2 Elderly Handicapped	1,527,521
Section 18 Rural Public Transportation	3,798,120
Section 8 Planning Grant	940,996
Transit Grant Bus and Bus Facilities	1,071,456
Subtotal FTA	7,541,666
TOTAL FEDERAL GRANT REVENUE	9,828,181

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

Statement of Revenue, Expenses, and Changes in Net Position

Year ended June 30, 2020

(Dollars in thousands)

DRAFT

	2020
Operating revenue:	
Revenue from transportation	\$ 545,650
Other	86,928
Total operating revenue	<u>632,578</u>
Operating expenses:	
Wages and related employee benefits:	
Wages	500,350
Medical and dental insurance	56,081
Other postemployment benefits	160,843
Health and welfare expenditures	18,488
Pensions	242,757
Social security taxes	44,941
Workers' compensation	13,635
Other	449
Capitalized costs	(22,668)
Total wages and related employee benefits	<u>1,014,876</u>
Other operating expenses:	
Depreciation and amortization	376,951
Materials, supplies, and services	324,906
Injuries and damages	29,578
Commuter railroad and local subsidy expenses	546,624
Other	7,130
Total other operating expenses	<u>1,285,189</u>
Total operating expenses	<u>2,300,065</u>
Operating loss	<u>(1,667,487)</u>
Nonoperating revenue (expense):	
Dedicated sales tax revenue	1,077,308
Contract assistance – Commonwealth of Massachusetts	127,000
Dedicated local assessments	174,398
Other nonoperating income	33,097
Interest income	38,681
Interest expense	(224,677)
Nonoperating revenue, net	<u>1,225,807</u>
Loss before capital grants and contributions	(441,680)
Capital grants and contributions	<u>1,280,594</u>
Increase in net position	838,914
Beginning of year, net position	<u>2,473,146</u>
End of year, net position	<u>\$ 3,312,060</u>