



Revenue and Expense Report Budget Fiscal Year Ended June 30, 2021

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

Prepared By:

MassDOT Fiscal Office

October 31, 2021

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Addendum

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

SOURCES:

*Massachusetts Management, Accounting, and Reporting System

**Massachusetts Bay Transportation Authority UNAUDITED 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, \$3,280,009 in DOT COVID-related expenses were transferred to the Massachusetts Coronavirus Relief Fund (Fund 1352, appropriation 11002020) as follows:

CAPITAL EXPENSES: \$3,280,009

61210019 (Z210/400C) Non-Federal Aid Highway: \$3,280,009

Massachusetts Department of Transportation
Operating Revenue and Expense - BFY2021

REVENUE	Total
Toll Revenue	445,903,753
Operating Revenue	27,971,122
Commonwealth Transfers	614,248,815
Federal Grants	16,958,886
Motor Vehicle Inspection Trust Fund (MVITF)	45,707,907
Investment Income	4,177,740
Total Revenue	1,154,968,223
OPERATING EXPENDITURES	
Employee Compensation and Benefits	349,912,758
Materials, Supplies and Equipment	15,576,725
Office and Administrative Expenses	53,034,546
Professional Services	82,111,018
IT Services and Equipment	35,421,219
Construction and Maintenance	100,030,071
Grants, Subsidies and Interdepartmental Service Agreements	106,170,736
Total Operating Expenditures	742,257,072
DEBT SERVICE	
Debt Service Principal	47,764,882
Debt Service Interest	88,311,449
Debt Service Other	9,171,883
Total Debt Service	145,248,215
Total Operating Expense and Debt Service	887,505,287
Excess (Deficit) Revenue over Expenditures before OFSU	267,462,936
Other Financing Sources/Uses (OFSU)	
Reserves	17,561,908
Transfer out to Capital	(190,161,395)
Total Other Financing Sources/Uses	(172,599,487)
Net Revenue (Expense)	94,863,449

Massachusetts Department of Transportation
Operating Revenue Detail - BFY2021

OPERATING REVENUE	Total
<i>Toll Revenue</i>	
MHS - Toll Collections	150,709,606
MHS - Departmental	7,743,072
MHS - Rental/Lease Income	81,014,933
WT - Toll Collections	139,852,769
WT - Departmental	2,878,682
WT - Rental/Lease Income	28,229,693
Tobin - Unpledged Toll Collections	35,420,544
Tobin - Unpledged Departmental	54,454
<i>Subtotal Toll Revenue</i>	<i>445,903,753</i>
<i>Operating Revenue</i>	
Departmental	13,463,816
Rental/Lease Income	14,507,306
<i>Subtotal Operating Revenue</i>	<i>27,971,122</i>
<i>Commonwealth Transfers</i>	
Operating - MTTF Subsidy and Supplemental	384,280,606
Merit Rating Board Subsidy	10,968,209
RTA Subsidy	94,000,000
MHS Bonds & Central Artery Ops/Maintenance	125,000,000
<i>Subtotal Commonwealth Transfers</i>	<i>614,248,815</i>
<i>Federal Grants</i>	<i>16,958,886</i>
<i>Motor Vehicle Inspection Trust Fund</i>	<i>45,707,907</i>
<i>Investment Income</i>	
Investment Income Toll Pledged	2,998,607
Investment Income Toll Unpledged	867,065
Investment Income Non-Toll	296,170
Investment Income MVITF	15,898
<i>Subtotal Investment Income</i>	<i>4,177,740</i>
Total Revenue	1,154,968,223
OTHER FINANCING SOURCES/USES (OFSU)	
Reserves	17,561,908
Transfer Out to Capital	(190,161,395)
Total Other Financing Sources	(172,599,487)
TOTAL REVENUE & OTHER FINANCING SOURCES	982,368,736

Massachusetts Department of Transportation
Operating Expense Detail - BFY2021

OPERATING EXPENDITURES	Total
Employee Compensation and Benefits	
Salaries (Regular, Supplemental and Other)	230,283,704
Overtime	20,455,880
Workers' Compensation	6,321,660
Contract Employees	1,720,932
Job Related Employee Reimbursements	572,949
Other Employee Benefits	544,647
Fringe	87,299,692
Indirect Cost	2,713,293
Subtotal Employee Compensation and Benefits	349,912,758
Materials, Supplies and Equipment	
Maintenance of Equipment	4,956,595
Materials and Supplies	3,478,309
Equipment Purchase	5,590,676
Equipment Rental/Lease	1,551,145
Subtotal Materials, Supplies and Equipment	15,576,725
Office and Administrative Expenses	
Office and Admin Expenses	19,465,237
Utility Expenses	20,972,040
Space Rental	7,229,423
Insurance Premiums	3,929,604
Loans and Special Payments	1,438,235
Unrealized Losses on Investments	7
Subtotal Office and Administrative Expenses	53,034,546
Professional Services	
Consultant Services	11,822,607
Operational Services	49,482,683
Law Enforcement Services	20,805,729
Subtotal Professional Services	82,111,019
IT Services and Equipment	
Consultant Services (IT)	9,683,846
Operational Services (IT)	11,207,212
Maintenance of Equipment (IT)	8,914,285
Equipment Purchase (IT)	170,243
Equipment Rental/Lease (IT)	22,170
IT Software and Licenses	5,423,462
Subtotal IT Services and Equipment	35,421,219
Construction and Maintenance	
Construction Related Expenses	15,410,393
Design, Planning and Engineering	341,457
Snow and Ice Hired Equipment	49,441,942
Maintenance of Roads and Bridges	4,403,331
Maintenance of Buildings/Property (Construction)	7,182,785
Maintenance of Equipment (Construction)	41,576
Materials and Supplies (Construction)	23,146,663
Equipment Purchase (Construction)	2,327
Equipment Rental/Lease (Construction)	59,597
Subtotal Construction and Maintenance	100,030,071
Grants, Subsidies and Interdepartmental Service Agreements	
Grants, Subsidies and Contract Assistance	102,857,494
Interdepartmental Service Agreements (ISA's)	3,313,242
Subtotal Grants, Subsidies and Interdepartmental Service Agreements	106,170,736
TOTAL OPERATING EXPENDITURES	742,257,073
DEBT SERVICE	
Debt Service Principal	47,764,882
Debt Service Interest	88,311,449
Debt Service Other	9,171,883
Total Debt Service	145,248,215
TOTAL OPERATING EXPENDITURES AND DEBT SERVICE	887,505,287

Massachusetts Department of Transportation
Operating Expense Detail By Division - BFY2021

OPERATING EXPENDITURES	Total
<i>Aeronautics</i>	
Employee Compensation and Benefits	1,680,478
Materials, Supplies and Equipment	619
Office and Administrative Expenses	125,169
Professional Services	6,761
IT Services and Equipment	693,463
<i>Subtotal Aeronautics</i>	<i>2,506,489</i>
<i>Highway</i>	
Employee Compensation and Benefits	207,775,666
Materials, Supplies and Equipment	10,198,865
Office and Administrative Expenses	27,498,851
Professional Services	49,075,128
IT Services and Equipment	853,354
Construction and Maintenance	79,398,932
Grants, Subsidies and Interdepartmental Service Agreements	942,329
<i>Subtotal Highway</i>	<i>375,743,125</i>
<i>Planning and Enterprise Services</i>	
Employee Compensation and Benefits	62,428,707
Materials, Supplies and Equipment	1,118,120
Office and Administrative Expenses	9,257,628
Professional Services	12,603,297
IT Services and Equipment	33,768,680
Construction and Maintenance	11,603,178
Grants, Subsidies and Interdepartmental Service Agreements	1,191,868
<i>Subtotal Planning and Enterprise Services</i>	<i>131,971,478</i>
<i>Registry of Motor Vehicles</i>	
Employee Compensation and Benefits	76,145,146
Materials, Supplies and Equipment	891,611
Office and Administrative Expenses	16,124,654
Professional Services	19,702,871
Construction and Maintenance	8,878,905
Grants, Subsidies and Interdepartmental Service Agreements	2,289,919
<i>Subtotal Registry of Motor Vehicles</i>	<i>124,033,107</i>
<i>Rail and Transit</i>	
Employee Compensation and Benefits	1,882,761
Materials, Supplies and Equipment	3,367,509
Office and Administrative Expenses	28,244
Professional Services	722,960
IT Services and Equipment	105,722
Construction and Maintenance	149,057
Grants, Subsidies and Interdepartmental Service Agreements	101,746,620
<i>Subtotal Rail and Transit</i>	<i>108,002,873</i>
TOTAL OPERATING EXPENDITURES BY DIVISION	<i>742,257,072</i>

Massachusetts Department of Transportation
Operating Revenue and Expense by Sub fund - BFY2021

REVENUE	Operating	Western Turnpike	Metro Highway System	Tobin	Federal Grants	MVITF	Total
Toll Revenue	-	170,961,144	239,467,611	35,474,998	-	-	445,903,753
Operating Revenue	27,971,122	-	-	-	-	-	27,971,122
Commonwealth Transfers	489,248,815	-	125,000,000	-	-	-	614,248,815
Federal Grants	-	-	-	-	16,958,886	-	16,958,886
Motor Vehicle Inspection Trust Fund	-	-	-	-	-	45,707,907	45,707,907
Investment Income	296,170	586,767	2,998,607	280,298	-	15,898	4,177,740
Total Revenues	517,516,107	171,547,911	367,466,218	35,755,296	16,958,886	45,723,805	1,154,968,223
OPERATING EXPENDITURES							
Employee Compensation and Benefits	263,866,005	33,164,169	43,419,661	4,115,326	814,258	4,533,339	349,912,758
Materials, Supplies and Equipment	4,369,238	3,456,151	4,148,455	227,373	3,367,359	8,147	15,576,725
Office and Administrative Expenses	28,018,089	5,871,198	16,703,479	2,371,391	17,500	52,889	53,034,546
Professional Services	24,482,770	20,184,233	27,096,510	3,386,373	547,794	6,413,339	82,111,018
IT Services and Equipment	26,368,556	4,086,863	4,779,244	-	184,860	1,696	35,421,219
Construction and Maintenance	85,505,377	5,644,873	8,195,724	342,641	341,457	-	100,030,071
Grants, Subsidies and Interdepartmental Service	96,488,229	63,615	956,516	7,050	6,371,630	2,283,697	106,170,736
Total Operating Expenditures	529,098,264	72,471,101	105,299,587	10,450,155	11,644,857	13,293,107	742,257,072
DEBT SERVICE							
Debt Service Principal	-	-	47,764,882	-	-	-	47,764,882
Debt Service Interest	-	-	88,311,449	-	-	-	88,311,449
Debt Service Other	-	-	9,171,883	-	-	-	9,171,883
Total Debt Service	-	-	145,248,215	-	-	-	145,248,215
Total Operating Expenditures and Debt Service	529,098,264	72,471,101	250,547,802	10,450,155	11,644,857	13,293,107	887,505,287
Excess (deficit) Revenue over Expense before OFSU	(11,582,157)	99,076,809	116,918,416	25,305,142	5,314,028	32,430,698	267,462,936
Other Financing Sources/Uses (OFSU)							
Interfund Transfer In / (Out)	35,584,456	-	-	-	-	(35,584,456)	-
Reserves	14,408,150	-	-	-	-	3,153,758	17,561,908
Transfer Out to Capital	(38,373,581)	(89,357,746)	(53,556,741)	(8,873,326)	-	-	(190,161,395)
Total Other Financing Sources/Uses	11,619,025	(89,357,746)	(53,556,741)	(8,873,326)	-	(32,430,698)	(172,599,487)
Net Revenue (Expense)	36,868	9,719,063	63,361,675	16,431,815	5,314,028	(0)	94,863,449

Massachusetts Department of Transportation
Capital Sources and Uses - BFY2021

CAPITAL SOURCES	Total
General Obligation (GO) Debt / Special Obligation (SOB) / Grant	
Anticipation Notes (GANS)	1,683,414,291
Federal Reimbursement	633,494,789
Toll Paygo	151,787,813
Non-Toll Paygo	41,111,048
Central Artery Repair and Maintenance Trust	25,354,681
TOTAL SOURCES	2,535,162,622
CAPITAL USES	
<i>Aeronautics</i>	
Construction and Maintenance	745,577
Grants, Subsidies, and Interdepartmental Service Agreements	7,483,163
IT Services and Equipment	3,694,958
Materials, Supplies, and Equipment	50,457
Office and Administrative Expenses	7,080
Professional Services	35,394
<i>Subtotal Aeronautics</i>	12,016,629
<i>Highway</i>	
Construction and Maintenance	1,244,034,742
Employee Compensation and Benefits	90,595,669
Grants, Subsidies, and Interdepartmental Service Agreements	254,777,602
IT Services and Equipment	7,148,323
Materials, Supplies, and Equipment	19,951,255
Office and Administrative Expenses	1,692,865
Professional Services	1,106,677
<i>Subtotal Highway</i>	1,619,307,134
<i>Planning and Enterprise Services</i>	
Construction and Maintenance	22,402,873
Employee Compensation and Benefits	3,476,299
Grants, Subsidies, and Interdepartmental Service Agreements	48,979,782
IT Services and Equipment	29,659,100
Materials, Supplies, and Equipment	1,834,659
Office and Administrative Expenses	620,266
Professional Services	3,230,899
<i>Subtotal Planning and Enterprise Services</i>	110,203,877
<i>Registry of Motor Vehicles</i>	
Construction and Maintenance	340,127
<i>Subtotal Registry of Motor Vehicles</i>	340,127
<i>Rail and Transit</i>	
Construction and Maintenance	511,091,268
Employee Compensation and Benefits	493
Grants, Subsidies, and Interdepartmental Service Agreements	226,072,679
IT Services and Equipment	30,718
Materials, Supplies, and Equipment	50,851,781
Office and Administrative Expenses	39,445
Professional Services	5,208,472
<i>Subtotal Rail and Transit</i>	793,294,855
TOTAL CAPITAL USES BY DIVISION	2,535,162,622

Massachusetts Department of Transportation
Capital Uses by Program - BFY2021

CAPITAL USES BY PROGRAM*	Total
Accelerated Bridge Program	9,050,060
Central Artery Repair and Maintenance	25,354,681
Chapter 90	207,990,985
Federal Aid Interstate	6,932,560
Federal Aid Interstate/Non-Interstate	726,108,385
Federal Aid Non-Interstate	42,137,934
Intermodal	165,082
Non-Federally Aided Aeronautics	12,632,129
Non-Federally Aided Marine Program	35,000,000
Non-Federally Aided Mobility Assistance Program	5,605,420
Non-Federally Aided Other	23,089,730
Non-Federally Aided Rail and Transit	43,730,938
Non-Federally Aided Regional Transit Authority Capital Assistance	20,636,870
Non-Federally Aided Registry	441,369
Non-Federally Aided Seaport Council	7,432,242
Non-Federally Aided Statewide Road and Bridge	440,705,309
PayGo (Metropolitan Highway System)	53,556,741
PayGo (Non-Toll)	41,111,048
PayGo (Tobin Bridge)	8,873,326
PayGo (Western Turnpike)	89,357,746
Rail Enhancement Program	735,250,066
TOTAL CAPITAL USES BY PROGRAM	2,535,162,622

*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 - BFY2021

COMMONWEALTH TRANSPORTATION FUND (CTF) REVENUE*	Total
Citable Motor Vehicle Inspections Collections	\$3,013,349
Diesel Fuel Excise Tax	\$89,293,229
Driver Vehicle Data/Records Fees	\$20,170,869
Gasoline Excise Tax	\$565,194,347
Gasoline License Fee	\$24,298
Grant/Loan Repayment	\$6,000
Highway Fines	\$46,860
International Fuel Tax Agreement License Fee	\$353,805
Jet Fuel Excise Tax	\$591,326
Merit Rating Board Assessments	\$10,968,209
Motor Carrier (88.24)	\$7,004,294
Motor Vehicle Inspection Fees	\$205,500
Motor Vehicle License Fees	\$86,030,291
Motor Vehicle Registration Fees	\$359,703,481
Motor Vehicle Sales Tax	\$694,257,220
Motor Vehicle Title Fees	\$101,301,776
Operating Transfers	\$1,753,146
Operating Transfers - Category 1 Gaming Revenue	\$26,186,394
Parking Ticket Surcharge on Rental Cars	\$12,204,951
Reducible Load Permits	\$10,572,398
Registry Fees	\$33,957,564
Spec/Motor License Fee	\$21,975
Underground Storage Tank Cleanup Fee	\$39,778,158
TOTAL CTF REVENUE	2,062,639,440

* 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 BFY2021

	Total
Federal Motor Carrier Safety Administration (FMCSA)	
Commercial Vehicle Info Systems	176,896
Enhancing Information	63,371
<i>Subtotal FMCSA</i>	<i>240,268</i>
Office of the Secretary of Transportation (OST)	
MassDOT Impact Safety Analysis Mode	214,671
<i>Subtotal OST</i>	<i>214,671</i>
Federal Transit Administration (FTA)	
CARES/CRRSA Federal Coronavirus Relief Grants	5,383,136
Jobs Access/Reverse Commute	211,880
New Freedom Program	9,221
Section 16B2 Elderly Handicapped	5,799,191
Section 18 Rural Public Transportation	4,541,193
Section 8 Planning Grant	263,134
Transit Grant Bus and Bus Facilities	296,192
<i>Subtotal FTA</i>	<i>16,503,947</i>
TOTAL FEDERAL GRANT REVENUE	<i>16,958,886</i>

UNAUDITED DRAFT

MASSACHUSETTS BAY TRANSPORTATION AUTHORITY
(A Component Unit of the Massachusetts Department of Transportation)
DRAFT Statements of Revenue, Expenses, and Changes in Net Position

For Year ended June 30, 2021

(Dollars in thousands)

	Unaudited YTD
	06/30/2021
Operating revenue:	
Revenue from transportation	\$ 167,114
Other	39,075
	<u>206,189</u>
Operating expenses:	
Wages and related employee benefits:	
Wages	528,645
Medical and dental insurance	48,336
Other postemployment benefits	100,016
Health and welfare trust expenditures	12,703
Pensions	171,690
Social security taxes	44,262
Workers' compensation	10,649
Other	364
Capitalized costs	(29,630)
	<u>887,035</u>
Other operating expenses:	
Depreciation and amortization	403,500
Materials, supplies, and services	288,865
Injuries and damages	17,077
Commuter railroad and local subsidy expenses	542,226
Other	5,470
	<u>1,257,138</u>
Total operating expenses	<u>2,144,173</u>
Operating loss	<u>(1,937,984)</u>
Nonoperating revenue (expense):	
Dedicated sales tax revenue	1,260,539
Contract assistance – Commonwealth of Massachusetts	187,000
Dedicated local assessments	177,861
Fair value change in investment derivatives	—
Interest rate swap termination payments	—
Other nonoperating income	21,467
Other nonoperating income - cares, crrs	933,024
Interest income	12,582
Interest expense	(222,359)
Nonoperating revenue, net	<u>2,370,114</u>
Income before capital grants	<u>432,130</u>
Capital grants and contributions	<u>1,022,823</u>
Increase (decrease) in net position	<u>1,454,953</u>
Beginning of year net position	<u>3,578,854</u>
End of year net assets	\$ <u><u>5,033,807</u></u>

UNAUDITED DRAFT