



Charles D. Baker, Governor
Karyn E. Polito, Lieutenant Governor
Jamey Tesler, Secretary & CEO



October 31, 2022

The Honorable Michael J. Rodrigues, Senate Chair
Joint Committee on Ways & Means
State House, Room 212
Boston, MA 02133

The Honorable Aaron Michlewitz, House Chair
Joint Committee on Ways and Means
State House, Room 243
Boston, MA 02133

The Honorable Brendan P. Crighton, Senate Chair
Joint Committee on Transportation
State House, Room 109-C
Boston, MA 02133

The Honorable William M. Straus, House Chair
Joint Committee on Transportation
State House, Room 134
Boston, MA 02133

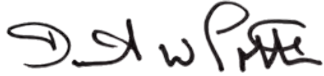
Dear Messrs. Chairmen:

The Transportation Reform Law (Massachusetts General Law Chapter 6C, Section 28) requires the Massachusetts Department of Transportation (MassDOT) to file with the legislature a revenue and expense report for the 2022 State fiscal year. Please find our report, attached herein.

As required by the legislation, the enclosed report provides operating and capital revenues received and expended by MassDOT which includes the following Divisions: Registry of Motor Vehicles, Aeronautics, Highway, Rail & Transit, and Planning & Enterprise Services. The information contained in this report has been compiled utilizing accounting information from the Massachusetts Management Accounting and Reporting System (MMARS) for budget fiscal year 2022.

Please contact me at 857-368-9130 if you have any questions or comments on the enclosed information.

Sincerely,

A handwritten signature in black ink, appearing to read 'D. Pottier', with a stylized flourish at the end.

David Pottier
Chief Financial Officer

Cc: Jamey Tesler, Secretary and Chief Executive Officer
Christopher Kivior, Chief of Staff
Gary Blank, Chief Administrative Officer
Matthew Bamonte, Deputy Chief Administrative Officer
James Kersten, Acting Asst. Secretary for Intergovernmental Affairs
Matthew Grew, Legislative Analyst
Matthew Rinella, Director of Accounting & Financial Reporting



Revenue and Expense Report Budget Fiscal Year Ended June 30, 2022

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

Prepared By:

MassDOT Fiscal Office

October 31, 2022

Table of Contents

Operating Revenue and Expense*	3
Operating Revenue Detail*	4
Operating Expense Detail*	5
Operating Expense Detail by Division*	6
Operating Revenue and Expense by Sub fund*	7
Capital Sources and Uses*	8
Capital Uses by Program*	9
Commonwealth Transportation Fund (CTF) Revenue*	10
Federal Grant Revenue*	11

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, \$2,191,288.96 in DOT COVID-related expenses were transferred to the Massachusetts Coronavirus Relief Fund (Fund 1352, appropriation 11002020) as follows:

CAPITAL EXPENSES: \$2,191,288.96

69212109 (0210/627C) COVID Public Imp : \$2,191,288.96

For a public realm improvement program; provided, that funds shall be used for the purpose of grants to municipalities for improvements to sidewalks, curbs, streets, and parking spaces to create additional capacity for pedestrians and cyclists and reimagine and repurpose street space in response to the 2019 novel coronavirus to support public health, safe mobility and renewed commerce

Massachusetts Department of Transportation
Operating Revenue and Expense - BFY2022

REVENUE	Total
Toll Revenue	462,070,721
Operating Revenue	27,395,517
Commonwealth Transfers	752,406,879
Federal Grants	27,774,143
Motor Vehicle Inspection Trust Fund (MVITF)	66,440,047
Investment Income	5,493,237
Total Revenue	1,341,580,544
OPERATING EXPENDITURES	
Employee Compensation and Benefits	386,674,133
Materials, Supplies and Equipment	12,649,053
Office and Administrative Expenses	51,022,869
Professional Services	74,426,093
IT Services and Equipment	35,361,261
Construction and Maintenance	103,328,638
Grants, Subsidies and Interdepartmental Service Agreements	119,391,389
Total Operating Expenditures	782,853,436
DEBT SERVICE	
Debt Service Principal	48,441,485
Debt Service Interest	86,766,578
Debt Service Other	9,696,700
Total Debt Service	144,904,763
Total Operating Expenditures and Debt Service	927,758,199
Excess (Deficit) Revenue over Expenditures before OFSU	413,822,345
Other Financing Sources/Uses (OFSU)	
Reserves	-
Transfer out to Capital	(305,257,313)
Total Other Financing Sources/Uses	(305,257,313)
Net Revenue (Expense)	108,565,032

Massachusetts Department of Transportation
Operating Revenue Detail - BFY2022

OPERATING REVENUE	Total
<i>Toll Revenue</i>	
MHS - Toll Collections	205,141,184
MHS - Departmental	6,369,150
MHS - Rental/Lease Income	10,710,935
WT - Toll Collections	162,974,448
WT - Departmental	2,989,282
WT - Rental/Lease Income	29,763,300
Tobin - Unpledged Toll Collections	43,935,540
Tobin - Unpledged Departmental	186,882
<i>Subtotal Toll Revenue</i>	<i>462,070,721</i>
<i>Operating Revenue</i>	
Departmental	13,596,808
Rental/Lease Income	13,798,709
<i>Subtotal Operating Revenue</i>	<i>27,395,517</i>
<i>Commonwealth Transfers</i>	
Operating - MTTF Subsidy and Supplemental	427,139,810
Snow & Ice Subsidy	95,000,000
Merit Rating Board Subsidy	11,267,069
RTA Subsidy	94,000,000
MHS Bonds & Central Artery Ops/Maintenance	125,000,000
<i>Subtotal Commonwealth Transfers</i>	<i>752,406,879</i>
<i>Federal Grants</i>	<i>27,774,143</i>
<i>Motor Vehicle Inspection Trust Fund</i>	<i>66,440,047</i>
<i>Investment Income</i>	
Investment Income Toll Pledged	3,123,828
Investment Income Toll Unpledged	1,648,808
Investment Income Non-Toll	700,561
Investment Income MVITF	20,040
<i>Subtotal Investment Income</i>	<i>5,493,237</i>
Total Revenue	1,341,580,544
OTHER FINANCING SOURCES/USES (OFSU)	
Reserves	-
Transfer Out to Capital	(305,257,313)
Total Other Financing Sources	(305,257,313)
TOTAL REVENUE & OTHER FINANCING SOURCES	1,036,323,231

Massachusetts Department of Transportation
Operating Expense Detail - BFY2022

OPERATING EXPENDITURES	Total
Employee Compensation and Benefits	
Salaries (Regular, Supplemental and Other)	254,037,488
Overtime	24,223,424
Workers' Compensation	5,792,679
Contract Employees	1,718,051
Job Related Employee Reimbursements	529,071
Other Employee Benefits	458,669
Fringe	96,913,987
Indirect Cost	3,000,764
Subtotal Employee Compensation and Benefits	386,674,133
Materials, Supplies and Equipment	
Maintenance of Equipment	5,429,582
Materials and Supplies	3,855,279
Equipment Purchase	2,089,214
Equipment Rental/Lease	1,274,979
Subtotal Materials, Supplies and Equipment	12,649,053
Office and Administrative Expenses	
Office and Admin Expenses	19,689,358
Utility Expenses	21,269,593
Space Rental	7,266,401
Insurance Premiums	1,188,953
Loans and Special Payments	1,285,203
Unrealized Losses on Investments	323,361
Subtotal Office and Administrative Expenses	51,022,869
Professional Services	
Consultant Services	9,483,124
Operational Services	44,668,817
Law Enforcement Services	20,274,152
Subtotal Professional Services	74,426,093
IT Services and Equipment	
Consultant Services (IT)	12,347,567
Operational Services (IT)	10,619,951
Maintenance of Equipment (IT)	6,951,816
Equipment Purchase (IT)	90,543
Equipment Rental/Lease (IT)	44,340
IT Software and Licenses	5,307,043
Subtotal IT Services and Equipment	35,361,261
Construction and Maintenance	
Construction Related Expenses	8,719,025
Design, Planning and Engineering	193,800
Snow and Ice Hired Equipment	54,759,359
Maintenance of Roads and Bridges	2,729,857
Maintenance of Buildings/Property (Construction)	8,035,081
Maintenance of Equipment (Construction)	46,428
Materials and Supplies (Construction)	28,754,634
Equipment Purchase (Construction)	18,131
Equipment Rental/Lease (Construction)	72,323
Subtotal Construction and Maintenance	103,328,638
Grants, Subsidies and Interdepartmental Service Agreements	
Grants, Subsidies and Contract Assistance	115,307,697
Interdepartmental Service Agreements (ISA's)	4,083,692
Subtotal Grants, Subsidies and Interdepartmental Service Agreements	119,391,389
TOTAL OPERATING EXPENDITURES	782,853,436
DEBT SERVICE	
Debt Service Principal	48,441,485
Debt Service Interest	86,766,578
Debt Service Other	9,696,700
Total Debt Service	144,904,763
TOTAL OPERATING EXPENDITURES AND DEBT SERVICE	927,758,199

Massachusetts Department of Transportation
Operating Expense Detail By Division - BFY2022

OPERATING EXPENDITURES	Total
<i>Aeronautics</i>	
Employee Compensation and Benefits	1,724,903
Materials, Supplies and Equipment	4,361
Office and Administrative Expenses	42,339
Professional Services	16,041
IT Services and Equipment	765,690
<i>Subtotal Aeronautics</i>	<i>2,553,334</i>
<i>Highway</i>	
Employee Compensation and Benefits	237,399,897
Materials, Supplies and Equipment	11,402,401
Office and Administrative Expenses	26,169,217
Professional Services	39,775,626
IT Services and Equipment	683,471
Construction and Maintenance	89,477,944
Grants, Subsidies and Interdepartmental Service Agreements	1,862,882
<i>Subtotal Highway</i>	<i>406,771,436</i>
<i>Planning and Enterprise Services</i>	
Employee Compensation and Benefits	66,159,298
Materials, Supplies and Equipment	481,586
Office and Administrative Expenses	8,028,389
Professional Services	13,644,728
IT Services and Equipment	33,912,100
Construction and Maintenance	9,425,403
Grants, Subsidies and Interdepartmental Service Agreements	1,237,460
<i>Subtotal Planning and Enterprise Services</i>	<i>132,888,963</i>
<i>Registry of Motor Vehicles</i>	
Employee Compensation and Benefits	79,187,762
Materials, Supplies and Equipment	658,448
Office and Administrative Expenses	16,721,048
Professional Services	20,675,960
Construction and Maintenance	4,424,493
Grants, Subsidies and Interdepartmental Service Agreements	2,358,350
<i>Subtotal Registry of Motor Vehicles</i>	<i>124,026,061</i>
<i>Rail and Transit</i>	
Employee Compensation and Benefits	2,202,273
Materials, Supplies and Equipment	102,257
Office and Administrative Expenses	61,878
Professional Services	313,739
Construction and Maintenance	798
Grants, Subsidies and Interdepartmental Service Agreements	113,932,697
<i>Subtotal Rail and Transit</i>	<i>116,613,643</i>
TOTAL OPERATING EXPENDITURES BY DIVISION	<i>782,853,436</i>

Massachusetts Department of Transportation
Operating Revenue and Expense by Sub fund - BFY2022

REVENUE	Operating	Western Turnpike	Metro Highway System	Tobin	Federal Grants	MVITF	Total
Toll Revenue	-	195,727,031	222,221,268	44,122,422	-	-	462,070,721
Operating Revenue	27,395,517	-	-	-	-	-	27,395,517
Commonwealth Transfers	627,406,879	-	125,000,000	-	-	-	752,406,879
Federal Grants	-	-	-	-	27,774,143	-	27,774,143
Motor Vehicle Inspection Trust Fund	-	-	-	-	-	66,440,047	66,440,047
Investment Income	700,561	1,056,918	3,123,828	591,890	-	20,040	5,493,237
Total Revenues	655,502,957	196,783,949	350,345,097	44,714,312	27,774,143	66,460,086	1,341,580,544
OPERATING EXPENDITURES							
Employee Compensation and Benefits	288,889,527	41,374,641	47,410,209	3,561,566	833,380	4,604,811	386,674,133
Materials, Supplies and Equipment	3,884,779	3,804,290	4,650,400	207,328	102,257	-	12,649,053
Office and Administrative Expenses	31,371,074	6,240,729	10,901,093	2,439,790	22,000	48,183	51,022,869
Professional Services	27,689,701	20,533,470	15,917,281	3,735,501	349,051	6,201,089	74,426,093
IT Services and Equipment	25,962,892	4,242,991	4,866,489	-	282,567	6,323	35,361,261
Construction and Maintenance	90,272,130	5,820,421	6,621,206	421,081	193,800	-	103,328,638
Grants, Subsidies and Interdepartmental Service	99,734,234	76,950	1,021,778	8,550	16,191,526	2,358,350	119,391,389
Total Operating Expenditures	567,804,337	82,093,490	91,388,455	10,373,817	17,974,581	13,218,756	782,853,436
DEBT SERVICE							
Debt Service Principal	-	-	48,441,485	-	-	-	48,441,485
Debt Service Interest	-	-	86,766,578	-	-	-	86,766,578
Debt Service Other	-	-	9,696,700	-	-	-	9,696,700
Total Debt Service	-	-	144,904,763	-	-	-	144,904,763
Total Operating Expenditures and Debt Service	567,804,337	82,093,490	236,293,218	10,373,817	17,974,581	13,218,756	927,758,199
Excess (deficit) Revenue over Expense before OFSU	87,698,620	114,690,459	114,051,879	34,340,495	9,799,562	53,241,330	413,822,345
Other Financing Sources/Uses (OFSU)							
Interfund Transfer In / (Out)	53,184,992	-	-	-	-	(53,184,992)	-
Reserves	-	-	-	-	-	-	-
Transfer Out to Capital	(135,248,297)	(92,523,867)	(63,782,889)	(4,104,838)	(9,597,422)	-	(305,257,313)
Total Other Financing Sources/Uses	(82,063,305)	(92,523,867)	(63,782,889)	(4,104,838)	(9,597,422)	(53,184,992)	(305,257,313)
Net Revenue (Expense)	5,635,315	22,166,591	50,268,989	30,235,658	202,140	56,338	108,565,032

Massachusetts Department of Transportation
Capital Sources and Uses - BFY2022

CAPITAL SOURCES	Total
General Obligation (GO) Debt / Special Obligation (SOB) / Grant	
Anticipation Notes (GANS)	1,596,349,404
Federal Reimbursement	542,628,206
Toll Paygo	160,411,595
Non-Toll Paygo	38,544,942
Central Artery Repair and Maintenance Trust	19,306,678
TOTAL SOURCES	2,357,240,824
CAPITAL USES	
<i>Aeronautics</i>	
Construction and Maintenance	2,674,403
Grants, Subsidies, and Interdepartmental Service Agreements	6,568,065
IT Services and Equipment	5,028,621
Materials, Supplies, and Equipment	36,631
Professional Services	5,906
<i>Subtotal Aeronautics</i>	14,313,626
<i>Highway</i>	
Construction and Maintenance	1,125,760,895
Employee Compensation and Benefits	88,799,137
Grants, Subsidies, and Interdepartmental Service Agreements	192,098,740
IT Services and Equipment	3,226,503
Materials, Supplies, and Equipment	17,826,706
Office and Administrative Expenses	7,994,844
Professional Services	12,464,341
<i>Subtotal Highway</i>	1,448,171,166
<i>Planning and Enterprise Services</i>	
Construction and Maintenance	38,814,560
Employee Compensation and Benefits	3,481,133
Grants, Subsidies, and Interdepartmental Service Agreements	214,841,755
IT Services and Equipment	27,475,173
Materials, Supplies, and Equipment	3,984,826
Office and Administrative Expenses	3,682,912
Professional Services	6,077,132
<i>Subtotal Planning and Enterprise Services</i>	298,357,490
<i>Registry of Motor Vehicles</i>	
Construction and Maintenance	172,607
IT Services and Equipment	290,221
Materials, Supplies, and Equipment	887,245
<i>Subtotal Registry of Motor Vehicles</i>	1,350,073
<i>Rail and Transit</i>	
Construction and Maintenance	485,954,923
Employee Compensation and Benefits	147
Grants, Subsidies, and Interdepartmental Service Agreements	31,241,058
IT Services and Equipment	127,876
Materials, Supplies, and Equipment	69,999,075
Office and Administrative Expenses	149,732
Professional Services	7,575,658
<i>Subtotal Rail and Transit</i>	595,048,469
TOTAL CAPITAL USES BY DIVISION	2,357,240,824

Massachusetts Department of Transportation

Capital Uses by Program - BFY2022

CAPITAL USES BY PROGRAM*	Total
Accelerated Bridge Program	4,475,090
Central Artery Repair and Maintenance	19,306,678
Chapter 90	162,916,395
Federal Aid Interstate	4,073,849
Federal Aid Interstate/Non-Interstate	640,701,499
Federal Aid Non-Interstate	41,844,432
Next Generation Bridge Improvement Program	1,145,573
Non-Federally Aided Aeronautics	14,284,911
Non-Federally Aided Marine Program	37,500,000
Non-Federally Aided Mobility Assistance Program	3,223,267
Non-Federally Aided Other	39,902,840
Non-Federally Aided Rail and Transit	45,036,730
Non-Federally Aided Regional Transit Authority Capital Assistance	22,354,460
Non-Federally Aided Registry	2,668,763
Non-Federally Aided Seaport Council	28,186,999
Non-Federally Aided Statewide Road and Bridge	414,977,009
PayGo (Metropolitan Highway System)	63,782,889
PayGo (Non-Toll)	38,544,942
PayGo (Tobin Bridge)	4,104,838
PayGo (Western Turnpike)	92,523,867
Rail Enhancement Program	675,685,792
TOTAL CAPITAL USES BY PROGRAM	2,357,240,824

*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 - BFY2022

COMMONWEALTH TRANSPORTATION FUND (CTF) REVENUE*	Total
Citable Motor Vehicle Inspections Collections	\$3,309,998
Diesel Fuel Excise Tax	\$96,319,592
Driver Vehicle Data/Records Fees	\$21,030,251
Gasoline Excise Tax	\$618,856,377
Gasoline License Fee	\$25,900
Highway Fines	\$62,223
International Fuel Tax Agreement License Fee	\$429,230
Jet Fuel Excise Tax	\$703,267
Merit Rating Board Assessments	\$11,267,069
Miscellaneous OT	\$51,165
Motor Carrier (88.24)	\$5,978,763
Motor Vehicle Inspection Fees	\$190,650
Motor Vehicle License Fees	\$84,208,434
Motor Vehicle Registration Fees	\$351,440,229
Motor Vehicle Sales Tax	\$734,616,799
Motor Vehicle Title Fees	\$90,454,568
Operating Transfers	\$23,302,622
Operating Transfers - Category 1 Gaming Revenue	\$36,461,422
Parking Ticket Surcharge on Rental Cars	\$15,050,837
Reducible Load Permits	\$10,339,094
Registry Fees	\$25,657,927
Spec/Motor License Fee	\$22,575
Underground Storage Tank Cleanup Fee	\$46,988,826
TOTAL CTF REVENUE	<u>2,176,767,818</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 BFY2022

	Total
Federal Motor Carrier Safety Administration (FMCSA)	
Commercial Vehicle Info Systems	1,109,862
Enhancing Information	35,312
Subtotal FMCSA	1,145,174
Office of the Secretary of Transportation (OST)	
MassDOT Impact Safety Analysis Mode	208,262
Subtotal OST	208,262
Federal Railroad Administration (FRA)	
Patriot Corridor	143,013
Better Utilizing Investments to Leverage Development (BUILD) Grant	6,627,874
Subtotal FRA	6,770,887
Federal Transit Administration (FTA)	
CARES/CRRSA Federal Coronavirus Relief Grants	5,016,913
Jobs Access/Reverse Commute	36,007
Section 16B2 Elderly Handicapped	8,178,241
Section 18 Rural Public Transportation	3,049,518
Section 8 Planning Grant	232,392
Transit Grant Bus and Bus Facilities	3,136,750
Subtotal FTA	19,649,821
TOTAL FEDERAL GRANT REVENUE	27,774,143

UNAUDITED
MASSACHUSETTS BAY TRANSPORTATION AUTHORITY
(A Component Unit of the Commonwealth of Massachusetts)

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

Year ended June 30, 2022

(Dollars in thousands)

Operating revenue:	
Revenue from transportation	\$ 322,292
Other	<u>57,841</u>
Total operating revenue	<u>380,133</u>
Operating expenses:	
Wages and related employee benefits:	
Wages	535,981
Medical and dental insurance	64,442
Other postemployment benefits	142,921
Health and welfare trust expenditures	16,986
Pensions	124,496
Social security taxes	50,086
Workers' compensation	17,101
Other	603
Capitalized costs	<u>(36,252)</u>
Total wages and related employee benefits	<u>916,364</u>
Other operating expenses:	
Depreciation and amortization	480,258
Materials, supplies, and services	283,548
Injuries and damages	19,284
Commuter railroad and local subsidy expenses (note 11)	581,500
Other	<u>5,767</u>
Total other operating expenses	<u>1,370,357</u>
Total operating expenses	<u>2,286,721</u>
Operating loss	<u>(1,906,588)</u>
Nonoperating revenue (expense):	
Dedicated sales tax revenue (note 4)	1,348,905
Contract assistance – Commonwealth of Massachusetts	127,000
Dedicated local assessments (note 4)	179,006
Fair Market Value Change in Forward Delivery Agreements	(32,687)
Other nonoperating income	23,185
Federal Pandemic Assistance (note 14)	730,176
Interest income	12,545
Interest expense	<u>(200,500)</u>
Nonoperating revenue, net	<u>2,187,630</u>
Income before capital grants	281,042
Capital grants and contributions	<u>1,084,334</u>
Increase net position	1,365,376
Beginning of year net position	<u>5,146,804</u>
End of year net assets	<u><u>\$ 6,512,180</u></u>

See accompanying notes to financial statements.