



Maura Healey, Governor
Kimberley Driscoll, Lieutenant Governor
Monica Tibbits-Nutt, Secretary & CEO



October 31, 2024

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

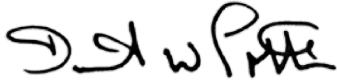
Dear Messrs. Chairmen:

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 2024 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 2024.

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'.

David Pottier
Chief Financial Officer

Cc: Monica Tibbits-Nutt, Secretary and Chief Executive Officer
Ryan FitzGerald, Chief of Staff
Matthew Bamonte, Chief Administrative Officer
Gus Bickford, Chief of Intergovernmental Affairs
Matthew Grew, Legislative Affairs Liaison
Matthew Rinella, Director of Accounting & Financial Reporting



Revenue and Expense Report Budget Fiscal Year Ended June 30, 2024

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

Prepared By:

MassDOT Fiscal Office

October 31, 2024

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SOURCES:

*Massachusetts Management, Accounting, and Reporting System

NOTES:

In FY2021 and prior, the Massachusetts Bay Transportation Authority (MBTA), was reported as a blended component unit of MassDOT. In Fiscal Year 2022, Section 19 of Chapter 29 of the Acts of 2021 included an amendment to Massachusetts General Law Chapter 161A, section 7(a). This amendment called for a new governance structure of the MBTA in which the Board of Directors (the Board) replaced the prior governing body; the Fiscal and Management Control Board (FMCB). Based on the legislative amendment and GASB 14 consideration, it was determined that the MBTA would no longer be considered, for financial reporting purposes, a component unit of MassDOT. As such, this report no longer includes the MBTA's Statement of Revenues, Expenses and Change in Net Position. The MBTA is now a component unit of the Commonwealth of Massachusetts and its Financial Statements are included in the Office of the State Comptroller's Annual Comprehensive Financial Report (CAFR).

Session Law Chapter 28 of the Acts of 2023, Section 17, amended M.G.L. Chapter 29 by creating the Education and Transportation Fund (ETF). The ETF shall be credited with: (i) income surtax revenue from the additional 4 per cent income tax levied on annual taxable income in excess of \$1,000,000, as adjusted, pursuant to Article XLIV of the Amendments to the Constitution of the Commonwealth; (ii) appropriations or other money authorized or transferred by the general court and specifically designated to be credited to the fund; (iii) funds from public and private sources, including, but not limited to, gifts, grants and donations; and (iv) any interest earned on the assets of the fund. Amounts credited to the fund shall be expended, subject to appropriation, for quality public education and affordable public colleges and universities and for the repair and maintenance of roads, bridges and public transportation. The ETF is a new funding source on this report for Budget Fiscal Year 2024.

Massachusetts Department of Transportation
Operating Revenue and Expense - BFY2024

REVENUE	Total
Toll Revenue	482,976,686
Operating Revenue	33,826,807
Commonwealth Transfers	1,249,900,339
Federal Grants	19,159,244
Motor Vehicle Inspection Trust Fund	59,725,287
Investment Income	82,283,389
Total Revenue	1,927,871,752
OPERATING EXPENDITURES	
Employee Compensation and Benefits	498,311,735
Materials, Supplies, and Equipment	15,546,800
Office and Administrative Expenses	68,893,542
Professional Services	106,529,218
IT Services and Equipment	50,962,143
Construction and Maintenance	86,138,749
Grants, Subsidies, and Interdepartmental Service Agreements	190,769,023
Total Operating Expenditures	1,017,151,209
DEBT SERVICE	
Debt Service Principal	51,825,372
Debt Service Interest	84,750,615
Debt Service Other	7,282,838
Total Debt Service	143,858,825
Total Operating Expenditures and Debt Service	1,161,010,034
Excess (Deficit) Revenue over Expenditures before OFSU	766,861,719
Other Financing Sources/Uses (OFSU)	
Reserves	24,936,783
Transfer Out to Capital	(731,532,882)
Total Other Financing Sources/Uses	(706,596,099)
Net Revenue (Expense)	60,265,620

Massachusetts Department of Transportation
Operating Revenue Detail - BFY2024

OPERATING REVENUE	Total
<i>Toll Revenue</i>	
MHS - Toll Collections	214,701,535
MHS - Departmental	6,964,682
MHS - Rental/Lease Income	12,326,541
WT - Toll Collections	166,110,964
WT - Departmental	2,921,945
WT - Rental/Lease Income	32,034,769
Tobin - Unpledged Toll Collections	47,790,332
Tobin - Unpledged Departmental	125,919
<i>Subtotal Toll Revenue</i>	<i>482,976,686</i>
<i>Operating Revenue</i>	
Departmental	17,667,412
Rental/Lease Income	16,026,823
Insurance Funds for Lost Vehicles	132,572
<i>Subtotal Operating Revenue</i>	<i>33,826,807</i>
<i>Commonwealth Transfers</i>	
Operating - MTTF Subsidy and Supplemental	464,728,532
Snow & Ice Subsidy	78,000,000
Merit Rating Board Subsidy	11,671,807
RTA Subsidy	94,000,000
MHS Bonds & Central Artery Ops/Maintenance	125,000,000
Education and Transportation Fund (ETF)	476,500,000
<i>Subtotal Commonwealth Transfers</i>	<i>1,249,900,339</i>
<i>Federal Grants</i>	<i>19,159,244</i>
<i>Motor Vehicle Inspection Trust Fund</i>	<i>59,725,287</i>
<i>Investment Income</i>	
Investment Income Toll Pledged	38,976,781
Investment Income Toll Unpledged	34,663,932
Investment Income Non-Toll	8,131,997
Investment Income MVITF	510,679
<i>Subtotal Investment Income</i>	<i>82,283,389</i>
Total Revenue	1,927,871,752
OTHER FINANCING SOURCES/USES (OFSU)	
Reserves	24,936,783
Transfer Out to Capital	(731,532,882)
Total Other Financing Sources	(706,596,099)
TOTAL REVENUE & OTHER FINANCING SOURCES	1,221,275,653

Massachusetts Department of Transportation
Operating Expense Detail - BFY2024

OPERATING EXPENDITURES	Total
Employee Compensation and Benefits	
Salaries (Regular, Supplemental and Other)	311,876,535
Overtime	33,550,506
Workers' Compensation	5,626,735
Contract Employees	2,593,696
Job Related Employee Reimbursements	1,136,032
Other Employee Benefits	295,093
Fringe	139,157,132
Indirect Cost	4,076,006
Subtotal Employee Compensation and Benefits	498,311,735
Materials, Supplies and Equipment	
Maintenance of Equipment	6,568,370
Materials and Supplies	6,598,575
Equipment Purchase	1,723,572
Equipment Rental/Lease	656,282
Subtotal Materials, Supplies and Equipment	15,546,800
Office and Administrative Expenses	
Office and Admin Expenses	26,173,730
Utility Expenses	26,527,516
Space Rental	9,098,393
Insurance Premiums	5,939,803
Loans and Special Payments	1,154,100
Subtotal Office and Administrative Expenses	68,893,542
Professional Services	
Consultant Services	13,859,978
Operational Services	71,708,600
Law Enforcement Services	20,960,640
Subtotal Professional Services	106,529,218
IT Services and Equipment	
Consultant Services (IT)	16,153,830
Operational Services (IT)	11,885,593
Maintenance of Equipment (IT)	12,899,889
Equipment Purchase (IT)	858,673
Equipment Rental/Lease (IT)	793
IT Software and Licenses	9,163,366
Subtotal IT Services and Equipment	50,962,143
Construction and Maintenance	
Construction Related Expenses	7,944,707
Design, Planning and Engineering	481,502
Snow and Ice Hired Equipment	44,217,921
Maintenance of Roads and Bridges	3,638,447
Maintenance of Buildings/Property (Construction)	7,907,769
Maintenance of Equipment (Construction)	76,873
Materials and Supplies (Construction)	21,790,797
Equipment Purchase (Construction)	36,343
Equipment Rental/Lease (Construction)	44,390
Subtotal Construction and Maintenance	86,138,749
Grants, Subsidies and Interdepartmental Service Agreements	
Grants, Subsidies, and Contract Assistance	185,293,757
Interdepartmental Service Agreements (ISA's)	5,475,266
Subtotal Grants, Subsidies and Interdepartmental Service Agreements	190,769,023
TOTAL OPERATING EXPENDITURES	1,017,151,209
DEBT SERVICE	
Debt Service Principal	51,825,372
Debt Service Interest	84,750,615
Debt Service Other	7,282,838
Total Debt Service	143,858,825
TOTAL OPERATING EXPENDITURES AND DEBT SERVICE	1,161,010,034

Massachusetts Department of Transportation
Operating Expense Detail By Division - BFY2024

OPERATING EXPENDITURES	Total
<i>Aeronautics</i>	
Employee Compensation and Benefits	2,781,225
Materials, Supplies, and Equipment	2,934
Office and Administrative Expenses	70,934
Professional Services	140,245
IT Services and Equipment	1,736,711
Construction and Maintenance	238,669
<i>Subtotal Aeronautics</i>	<i>4,970,717</i>
<i>Highway</i>	
Employee Compensation and Benefits	301,980,071
Materials, Supplies, and Equipment	14,948,281
Office and Administrative Expenses	34,392,732
Professional Services	49,913,561
IT Services and Equipment	1,044,565
Construction and Maintenance	74,210,683
Grants, Subsidies, and Interdepartmental Service Agreements	2,660,767
<i>Subtotal Highway</i>	<i>479,150,660</i>
<i>Planning and Enterprise Services</i>	
Employee Compensation and Benefits	79,000,944
Materials, Supplies, and Equipment	371,394
Office and Administrative Expenses	12,928,095
Professional Services	21,577,528
IT Services and Equipment	48,172,980
Construction and Maintenance	7,096,798
Grants, Subsidies, and Interdepartmental Service Agreements	2,756,789
<i>Subtotal Planning and Enterprise Services</i>	<i>171,904,528</i>
<i>Registry of Motor Vehicles</i>	
Employee Compensation and Benefits	111,702,633
Materials, Supplies, and Equipment	210,472
Office and Administrative Expenses	19,544,695
Professional Services	34,605,338
Construction and Maintenance	4,576,375
Grants, Subsidies, and Interdepartmental Service Agreements	2,457,509
<i>Subtotal Registry of Motor Vehicles</i>	<i>173,097,023</i>
<i>Rail and Transit</i>	
Employee Compensation and Benefits	2,846,862
Materials, Supplies, and Equipment	13,718
Office and Administrative Expenses	1,957,087
Professional Services	292,546
IT Services and Equipment	7,887
Construction and Maintenance	16,224
Grants, Subsidies, and Interdepartmental Service Agreements	182,893,957
<i>Subtotal Rail and Transit</i>	<i>188,028,281</i>
TOTAL OPERATING EXPENDITURES BY DIVISION	<i>1,017,151,209</i>

Massachusetts Department of Transportation
Operating Revenue and Expense by Sub fund - BFY2024

REVENUE	Operating	Western Turnpike	Metro Highway System	Tobin	Federal Grants	MVITF	Education & Transportation Fund (ETF)	Total
Toll Revenue	-	201,067,677	233,992,758	47,916,251	-	-	-	482,976,686
Operating Revenue	33,826,807	-	-	-	-	-	-	33,826,807
Commonwealth Transfers	648,400,339	-	125,000,000	-	-	-	476,500,000	1,249,900,339
Federal Grants	-	-	-	-	19,159,244	-	-	19,159,244
Motor Vehicle Inspection Trust Fund	-	-	-	-	-	59,725,287	-	59,725,287
Investment Income	8,131,997	22,572,586	38,976,781	12,091,346	-	510,679	-	82,283,389
Total Revenues	690,359,143	223,640,263	397,969,538	60,007,598	19,159,244	60,235,966	476,500,000	1,927,871,752
OPERATING EXPENDITURES								
Employee Compensation and Benefits	391,725,105	43,702,367	50,862,506	5,721,750	1,175,928	5,124,079	-	498,311,735
Materials, Supplies, and Equipment	5,423,321	4,608,684	5,347,959	166,836	-	-	-	15,546,800
Office and Administrative Expenses	37,879,995	7,307,986	21,181,451	2,410,192	47,200	66,719	-	68,893,542
Professional Services	46,399,646	22,150,687	28,078,964	3,165,752	266,600	6,467,568	-	106,529,218
IT Services and Equipment	39,001,301	5,317,215	6,315,600	-	328,027	-	-	50,962,143
Construction and Maintenance	72,241,024	5,810,953	7,224,520	308,787	553,466	-	-	86,138,749
Grants, Subsidies, and Interdepartmental Service	98,804,856	56,212	892,517	16,225	10,200,631	2,437,087	78,361,495	190,769,023
Total Operating Expenditures	691,475,249	88,954,103	119,903,516	11,789,542	12,571,851	14,095,453	78,361,495	1,017,151,209
DEBT SERVICE								
Debt Service Principal	-	-	51,825,372	-	-	-	-	51,825,372
Debt Service Interest	-	-	84,750,615	-	-	-	-	84,750,615
Debt Service Other	-	-	7,282,838	-	-	-	-	7,282,838
Total Debt Service	-	-	143,858,825	-	-	-	-	143,858,825
Total Operating Expenditures and Debt Service	691,475,249	88,954,103	263,762,341	11,789,542	12,571,851	14,095,453	78,361,495	1,161,010,034
Excess (Deficit) Revenue over Expense before OFSU	(1,116,105)	134,686,160	134,207,197	48,218,056	6,587,393	46,140,513	398,138,505	766,861,719
Other Financing Sources/Uses (OFSU)								
Interfund Transfer In / (Out)	44,859,232	-	-	-	-	(44,859,232)	-	-
Reserves	3,087,103	-	21,849,680	-	-	-	-	24,936,783
Transfer Out to Capital	(45,645,614)	(104,699,878)	(156,056,877)	(42,431,820)	(6,898,694)	-	(375,800,000)	(731,532,882)
Total Other Financing Sources/Uses	2,300,721	(104,699,878)	(134,207,197)	(42,431,820)	(6,898,694)	(44,859,232)	(375,800,000)	(706,596,099)
Net Revenue (Expense)	1,184,616	29,986,282	0	5,786,236	(311,301)	1,281,281	22,338,505	60,265,619

Massachusetts Department of Transportation
Capital Sources and Uses - BFY2024

CAPITAL SOURCES	Total
General Obligation (GO) Debt / Special Obligation (SOB) / Grant	
Anticipation Notes (GANS)	1,367,332,099
Federal Reimbursement	734,379,035
Toll Paygo	303,188,575
Non-Toll Paygo	46,213,665
Capital Federal Grants	6,898,694
Central Artery Repair and Maintenance Trust	20,918,563
Education and Transportation Fund Paygo	351,673,966
TOTAL SOURCES	2,830,604,595
CAPITAL USES	
<i>Aeronautics</i>	
Construction and Maintenance	1,524,776
Grants, Subsidies, and Interdepartmental Service Agreements	19,794,547
IT Services and Equipment	2,280,952
Materials, Supplies, and Equipment	29,556
Professional Services	209,844
<i>Subtotal Aeronautics</i>	23,839,675
<i>Highway</i>	
Construction and Maintenance	1,633,154,395
Employee Compensation and Benefits	131,794,204
Grants, Subsidies, and Interdepartmental Service Agreements	300,154,577
IT Services and Equipment	6,580,880
Materials, Supplies, and Equipment	37,592,108
Office and Administrative Expenses	687,127
Professional Services	1,620,672
<i>Subtotal Highway</i>	2,111,583,963
<i>Planning and Enterprise Services</i>	
Construction and Maintenance	35,505,234
Employee Compensation and Benefits	5,819,435
Grants, Subsidies, and Interdepartmental Service Agreements	605,861
IT Services and Equipment	38,764,956
Materials, Supplies, and Equipment	2,789,573
Office and Administrative Expenses	263,327
Professional Services	6,572,233
<i>Subtotal Planning and Enterprise Services</i>	90,320,619
<i>Registry of Motor Vehicles</i>	
Construction and Maintenance	1,074,504
Grants, Subsidies, and Interdepartmental Service Agreements	15,057
Materials, Supplies, and Equipment	583,024
Office and Administrative Expenses	59,681
Professional Services	233,445
<i>Subtotal Registry of Motor Vehicles</i>	1,965,711
<i>Rail and Transit</i>	
Construction and Maintenance	232,805,254
Employee Compensation and Benefits	1,326
Grants, Subsidies, and Interdepartmental Service Agreements	277,498,070
IT Services and Equipment	196,727
Materials, Supplies, and Equipment	83,657,261
Office and Administrative Expenses	52,608
Professional Services	8,683,382
<i>Subtotal Rail and Transit</i>	602,894,628
TOTAL CAPITAL USES BY DIVISION	2,830,604,595

Massachusetts Department of Transportation
Capital Uses by Program - BFY2024

CAPITAL USES BY PROGRAM*	Total
Accelerated Bridge Program	1,814,389
Central Artery Repair and Maintenance	20,918,563
Chapter 90	171,920,316
Federal Aid Interstate	1,074,606
Federal Aid Interstate/Non-Interstate	873,644,033
Federal Aid Non-Interstate	30,631,461
Next Generation Bridge Improvement Program	22,019,921
Non-Federally Aided Aeronautics	23,206,917
Non-Federally Aided Mobility Assistance Program	4,558,909
Non-Federally Aided Other	49,895,096
Non-Federally Aided Rail and Transit	51,973,620
Non-Federally Aided Regional Transit Authority Capital Assistance	42,961,775
Non-Federally Aided Registry	2,557,699
Non-Federally Aided Statewide Road and Bridge	527,216,562
Federal Capital Grants	6,898,694
PayGo (Metropolitan Highway System)	156,056,877
PayGo (Non-Toll)	46,213,665
PayGo (Tobin Bridge)	42,431,820
PayGo (Western Turnpike)	104,699,878
PayGo Education and Transportation Fund (ETF)	351,673,966
Rail Enhancement Program	298,235,827
TOTAL CAPITAL USES BY PROGRAM	2,830,604,595

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 - BFY2024

COMMONWEALTH TRANSPORTATION FUND (CTF) REVENUE*	Total
Citable Motor Vehicle Inspections Collections	\$3,425,283
Diesel Fuel Excise Tax	\$90,746,896
Driver Vehicle Data/Records Fees	\$21,403,618
Gasoline Excise Tax	\$613,678,474
Gasoline License Fee	\$24,000
Highway Fines	\$64,855
International Fuel Tax Agreement License Fee	\$368,966
Jet Fuel Excise Tax	\$850,869
Merit Rating Board Assessments	\$11,671,807
Miscellaneous OT	\$3,648
Motor Carrier (88.24)	\$7,028,520
Motor Vehicle Inspection Fees	\$187,050
Motor Vehicle License Fees	\$113,070,504
Motor Vehicle Registration Fees	\$359,292,610
Motor Vehicle Sales Tax	\$791,013,757
Motor Vehicle Title Fees	\$93,930,365
Operating Transfers	\$30,675,484
Operating Transfers - Category 1 Gaming Revenue	\$38,437,916
Parking Ticket Surcharge on Rental Cars	\$12,636,050
Reducible Load Permits	\$10,786,159
Registry Fees	\$26,763,223
Spec/Motor License Fee	\$20,500
Underground Storage Tank Cleanup Fee	\$53,641,884
TOTAL CTF REVENUE	2,279,722,436

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 Annual Comprehensive Financial Report (ACFR). The amount reported above is based on collected earned revenue in the Commonwealth's accounting system (MMARS).

Massachusetts Department of Transportation
Federal Grant Revenue - BFY2024

	Total
Federal Motor Carrier Safety Administration (FMCSA)	
Commercial Vehicle Info Systems	510,228
Enhancing Information	123,923
Subtotal FMCSA	634,151
Federal Rail Administration (FRA)	
Better Utilizing Investments to Leverage Development (BUILD) Grant	844,672
Boston & Albany Corridor Admin	11,737
Springfield Area Track Reconfiguration Project (CRISI)	241,771
Subtotal FRA	1,098,181
Federal Transit Administration (FTA)	
CARES/CRRSA Federal Coronavirus Relief Grants	4,584,462
New Freedom Program	83,988
Section 16B2 Elderly Handicapped	7,726,991
Section 18 Rural Public Transportation	3,492,375
Section 5310 Elderly & Disabled CRRSA Grants	145,756
Section 8 Planning Grant	520,605
Transit Grant Bus and Bus Facilities	559,845
Subtotal FTA	17,114,022
National Highway Traffic Safety Administration (NHTSA)	
Fatality Analysis Reporting System (FARS) RMV Grant	121,069
Subtotal NHTSA	121,069
U.S. Environmental Protection Agency	
Mass. Climate Pollution Reduction Grants Program	5,005
Subtotal US EPA	5,005
USDOT SMART Grants Program Office	
SMART Microgrid Reliable Power Grant	186,817
Subtotal US EPA	186,817
TOTAL FEDERAL GRANT REVENUE	19,159,244