



Maura Healey, Governor
Kimberley Driscoll, Lieutenant Governor
Phillip Eng, Interim MassDOT Secretary



October 31, 2025

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 James Arciero, House Chair
Joint Committee on Transportation
State House, Room 134
Boston, MA 02133

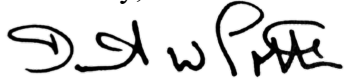
Dear Messrs. Chairmen:

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 2025 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 2025.

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: Phillip Eng, Interim MassDOT Secretary
Jonathan L. Gulliver, Undersecretary & Highway Administrator
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, 2025

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

Prepared By:

MassDOT Fiscal Office

October 31, 2025

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

SOURCES:

*Massachusetts Management, Accounting, and Reporting System

NOTES:

Please note that at the time of publication of this report, H4429, an Act making appropriations for the fiscal year 2025 to provide for supplementing certain existing appropriations, was under consideration by the General Court. As it pertains to this report, H4429 included the following section that would affect MassDOT:

1596-2527 For the cost of snow and ice removal services incurred by the Massachusetts Department of Transportation; provided, funds in this item may be transferred to the Massachusetts Transportation Trust Fund established in section 4 of chapter 6C of the General Laws - \$60,727,344

SECTION 2C.I. For the purpose of making available in fiscal year 2026 balances of appropriations which otherwise would revert on June 30, 2025, the unexpended balances of the appropriations listed below, not to exceed the amount specified below for each item, are hereby re-appropriated for the purposes of and subject to the conditions stated for the corresponding item in sections 2 or 2F of chapter 140 of the acts of 2024:

1596-2401 Federal Matching Funds - \$23,000,000

1596-2406 Regional Transit Funding and Grants - \$10,155,416

This section pertains to MassDOT appropriations related to the MBTA:

SECTION 54. Section 1 of chapter 7 of the acts of 2025 is hereby amended by inserting at the end thereof the following words: These sums shall be made available through the fiscal year ending June 30, 2026.

Massachusetts Department of Transportation
Operating Revenue and Expense - BFY2025

REVENUE	Total
Toll Revenue	496,166,204
Operating Revenue	36,020,368
Commonwealth Transfers	1,819,003,853
Federal Grants	23,939,597
Motor Vehicle Inspection Trust Fund	60,012,904
Investment Income	75,087,954
Total Revenue	2,510,230,880
OPERATING EXPENDITURES	
Employee Compensation and Benefits	510,270,377
Materials, Supplies, and Equipment	16,652,218
Office and Administrative Expenses	70,248,201
Professional Services	110,677,275
IT Services and Equipment	51,183,560
Construction and Maintenance	127,512,160
Grants, Subsidies, and Interdepartmental Service Agreements	249,377,494
Total Operating Expenditures	1,135,921,285
DEBT SERVICE	
Debt Service Principal	54,163,268
Debt Service Interest	83,091,758
Debt Service Other	6,862,883
Total Debt Service	144,117,909
Total Operating Expenditures and Debt Service	1,280,039,194
Excess (Deficit) Revenue over Expenditures before OFSU	1,230,191,686
Other Financing Sources/Uses (OFSU)	
Reserves	113,181,641
Transfer In / (Out) to Capital	(954,219,641)
Transfer to Commonwealth	(36,000,000)
Total Other Financing Sources/Uses	(877,038,000)
Net Revenue (Expense)	353,153,686

Massachusetts Department of Transportation
Operating Revenue Detail - BFY2025

OPERATING REVENUE	Total
<i>Toll Revenue</i>	
MHS - Toll Collections	218,611,239
MHS - Departmental	11,307,372
MHS - Rental/Lease Income	22,096,458
WT - Toll Collections	159,403,772
WT - Departmental	3,003,484
WT - Rental/Lease Income	35,094,851
Tobin - Unpledged Toll Collections	46,543,601
Tobin - Unpledged Departmental	105,426
<i>Subtotal Toll Revenue</i>	<i>496,166,204</i>
<i>Operating Revenue</i>	
Departmental	16,925,410
Rental/Lease Income	19,033,879
Insurance Funds for Lost Vehicles	61,079
<i>Subtotal Operating Revenue</i>	<i>36,020,368</i>
<i>Commonwealth Transfers</i>	
Operating - MTTF Subsidy and Supplemental	519,956,551
Snow & Ice Subsidy	26,052,995
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)	1,042,322,500
<i>Subtotal Commonwealth Transfers</i>	<i>1,819,003,853</i>
<i>Federal Grants</i>	<i>23,939,597</i>
<i>Motor Vehicle Inspection Trust Fund</i>	<i>60,012,904</i>
<i>Investment Income</i>	
Investment Income Toll Pledged	33,695,638
Investment Income Toll Unpledged	30,153,425
Investment Income Non-Toll	10,787,640
Investment Income MVITF	451,251
<i>Subtotal Investment Income</i>	<i>75,087,954</i>
Total Revenue	2,510,230,880
OTHER FINANCING SOURCES/USES (OFSU)	
Reserves	113,181,641
Transfer In / (Out) to Capital	(954,219,641)
Transfer to Commonwealth	(36,000,000)
Total Other Financing Sources	(877,038,000)
TOTAL REVENUE & OTHER FINANCING SOURCES	1,633,192,880

Massachusetts Department of Transportation
Operating Expense Detail - BFY2025

OPERATING EXPENDITURES	Total
Employee Compensation and Benefits	
Salaries (Regular, Supplemental and Other)	319,406,434
Overtime	34,265,990
Workers' Compensation	5,938,013
Contract Employees	3,096,383
Job Related Employee Reimbursements	1,087,393
Other Employee Benefits	307,437
Fringe	141,993,242
Indirect Cost	4,175,485
Subtotal Employee Compensation and Benefits	510,270,377
Materials, Supplies and Equipment	
Maintenance of Equipment	7,215,559
Materials and Supplies	5,934,269
Equipment Purchase	2,413,048
Equipment Rental/Lease	1,089,343
Subtotal Materials, Supplies and Equipment	16,652,218
Office and Administrative Expenses	
Office and Admin Expenses	25,470,397
Utility Expenses	27,932,144
Space Rental	9,444,972
Insurance Premiums	6,227,251
Loans and Special Payments	1,173,438
Subtotal Office and Administrative Expenses	70,248,201
Professional Services	
Consultant Services	17,850,081
Operational Services	63,684,473
Law Enforcement Services	21,320,536
Rail Operating Agreements	7,822,185
Subtotal Professional Services	110,677,275
IT Services and Equipment	
Consultant Services (IT)	13,699,201
Operational Services (IT)	11,893,501
Maintenance of Equipment (IT)	14,610,491
Equipment Purchase (IT)	747,708
Equipment Rental/Lease (IT)	19,740
IT Software and Licenses	10,212,918
Subtotal IT Services and Equipment	51,183,560
Construction and Maintenance	
Construction Related Expenses	8,652,735
Design, Planning and Engineering	1,488,362
Snow and Ice Hired Equipment	71,698,748
Maintenance of Roads and Bridges	5,157,403
Maintenance of Buildings/Property (Construction)	9,564,841
Maintenance of Equipment (Construction)	7,434
Materials and Supplies (Construction)	30,908,313
Equipment Purchase (Construction)	33,165
Equipment Rental/Lease (Construction)	1,160
Subtotal Construction and Maintenance	127,512,160
Grants, Subsidies and Interdepartmental Service Agreements	
Grants, Subsidies, and Contract Assistance	244,503,416
Interdepartmental Service Agreements (ISA's)	4,874,078
Subtotal Grants, Subsidies and Interdepartmental Service Agreements	249,377,494
TOTAL OPERATING EXPENDITURES	1,135,921,285
DEBT SERVICE	
Debt Service Principal	54,163,268
Debt Service Interest	83,091,758
Debt Service Other	6,862,883
Total Debt Service	144,117,909
TOTAL OPERATING EXPENDITURES AND DEBT SERVICE	1,280,039,194

Massachusetts Department of Transportation
Operating Expense Detail By Division - BFY2025

OPERATING EXPENDITURES	Total
<i>Aeronautics</i>	
Employee Compensation and Benefits	2,807,202
Materials, Supplies, and Equipment	1,056
Office and Administrative Expenses	48,258
Professional Services	39,842
IT Services and Equipment	1,731,181
Construction and Maintenance	499,261
<i>Subtotal Aeronautics</i>	<i>5,126,800</i>
<i>Highway</i>	
Employee Compensation and Benefits	309,689,349
Materials, Supplies, and Equipment	15,050,174
Office and Administrative Expenses	35,707,604
Professional Services	47,692,134
IT Services and Equipment	1,002,807
Construction and Maintenance	113,113,515
Grants, Subsidies, and Interdepartmental Service Agreements	1,752,406
<i>Subtotal Highway</i>	<i>524,007,989</i>
<i>Planning and Enterprise Services</i>	
Employee Compensation and Benefits	83,491,199
Materials, Supplies, and Equipment	836,876
Office and Administrative Expenses	13,538,049
Professional Services	25,648,331
IT Services and Equipment	48,178,856
Construction and Maintenance	8,883,911
Grants, Subsidies, and Interdepartmental Service Agreements	1,771,732
<i>Subtotal Planning and Enterprise Services</i>	<i>182,348,954</i>
<i>Registry of Motor Vehicles</i>	
Employee Compensation and Benefits	111,147,228
Materials, Supplies, and Equipment	743,969
Office and Administrative Expenses	20,863,065
Professional Services	28,804,989
IT Services and Equipment	260,054
Construction and Maintenance	4,381,572
Grants, Subsidies, and Interdepartmental Service Agreements	2,820,869
<i>Subtotal Registry of Motor Vehicles</i>	<i>169,021,745</i>
<i>Rail and Transit</i>	
Employee Compensation and Benefits	3,135,399
Materials, Supplies, and Equipment	20,144
Office and Administrative Expenses	91,225
Professional Services	8,491,979
IT Services and Equipment	10,662
Construction and Maintenance	633,901
Grants, Subsidies, and Interdepartmental Service Agreements	243,032,487
<i>Subtotal Rail and Transit</i>	<i>255,415,798</i>
TOTAL OPERATING EXPENDITURES BY DIVISION	<i>1,135,921,285</i>

Massachusetts Department of Transportation
Operating Revenue and Expense by Sub fund - BFY2025

		Western	Metro Highway				Education &	
REVENUE	Operating	Turnpike	System	Tobin	Federal Grants	MVITF	Transportation Fund (ETF)	Total
Toll Revenue	-	197,502,108	252,015,069	46,649,027	-	-	-	496,166,204
Operating Revenue	36,020,368	-	-	-	-	-	-	36,020,368
Commonwealth Transfers	651,681,353	-	125,000,000	-	-	-	1,042,322,500	1,819,003,853
Federal Grants	-	-	-	-	23,939,597	-	-	23,939,597
Motor Vehicle Inspection Trust Fund	-	-	-	-	-	60,012,904	-	60,012,904
Investment Income	10,787,640	19,748,148	33,695,638	10,405,277	-	451,251	-	75,087,954
Total Revenues	698,489,361	217,250,255	410,710,707	57,054,305	23,939,597	60,464,155	1,042,322,500	2,510,230,880
OPERATING EXPENDITURES								
Employee Compensation and Benefits	398,457,461	44,289,325	56,449,627	4,743,844	970,871	5,359,249	-	510,270,377
Materials, Supplies, and Equipment	6,168,016	4,930,141	5,340,038	214,024	-	-	-	16,652,218
Office and Administrative Expenses	38,096,372	7,102,590	22,453,966	2,448,142	79,083	68,048	-	70,248,201
Professional Services	48,577,220	25,421,274	27,536,151	1,927,148	668,785	6,486,246	60,450	110,677,275
IT Services and Equipment	38,476,215	5,652,295	6,706,739	-	348,311	-	-	51,183,560
Construction and Maintenance	108,826,127	6,527,149	9,899,260	321,001	1,938,622	-	-	127,512,160
Grants, Subsidies, and Interdepartmental Service Agreements	96,217,541	63,243	970,865	16,225	7,073,701	2,520,617	142,515,302	249,377,494
Total Operating Expenditures	734,818,952	93,986,018	129,356,646	9,670,384	11,079,372	14,434,160	142,575,752	1,135,921,284
DEBT SERVICE								
Debt Service Principal	-	-	54,163,268	-	-	-	-	54,163,268
Debt Service Interest	-	-	83,091,758	-	-	-	-	83,091,758
Debt Service Other	-	-	6,862,883	-	-	-	-	6,862,883
Total Debt Service	-	-	144,117,909	-	-	-	-	144,117,909
Total Operating Expenditures and Debt Service	734,818,952	93,986,018	273,474,555	9,670,384	11,079,372	14,434,160	142,575,752	1,280,039,193
Excess (Deficit) Revenue over Expense before OFSU	(36,329,591)	123,264,238	137,236,151	47,383,920	12,860,225	46,029,995	899,746,748	1,230,191,686
Other Financing Sources/Uses (OFSU)								
Interfund Transfer In / (Out)	44,100,000	-	-	-	-	(44,100,000)	-	-
Reserves	40,910,275	16,595,382	54,336,346	1,339,638	-	-	-	113,181,641
Transfer In / (Out) to Capital	(47,595,856)	(139,859,620)	(191,572,496)	(48,723,558)	(12,645,610)	-	(513,822,500)	(954,219,641)
Transfer to Commonwealth	-	-	-	-	-	-	(36,000,000)	(36,000,000)
Total Other Financing Sources/Uses	37,414,419	(123,264,238)	(137,236,150)	(47,383,920)	(12,645,610)	(44,100,000)	(549,822,500)	(877,038,000)
Net Revenue (Expense)	1,084,827	(0)	1	0	214,615	1,929,995	349,924,248	353,153,686

Massachusetts Department of Transportation
Capital Sources and Uses - BFY2025

CAPITAL SOURCES

Total

General Obligation (GO) Debt / Special Obligation (SOB) / Grant	
Anticipation Notes (GANS)	1,568,682,441
Federal Reimbursement	845,411,432
Toll Paygo	380,155,675
Non-Toll Paygo	50,407,262
Capital Federal Grants	12,645,610
Central Artery Repair and Maintenance Trust	33,384,811
Education and Transportation Fund Paygo	66,605,420
External Trust Funds	377,489

TOTAL SOURCES

2,957,670,139

CAPITAL USES

Aeronautics

Construction and Maintenance	3,079,689
Grants, Subsidies, and Interdepartmental Service Agreements	6,055,058
IT Services and Equipment	8,179,156
Professional Services	442,822
<i>Subtotal Aeronautics</i>	17,756,725

Highway

Construction and Maintenance	1,855,408,320
Employee Compensation and Benefits	144,803,466
Grants, Subsidies, and Interdepartmental Service Agreements	244,415,103
IT Services and Equipment	5,448,839
Materials, Supplies, and Equipment	40,041,594
Office and Administrative Expenses	2,336,738
Professional Services	1,485,425
<i>Subtotal Highway</i>	2,293,939,484

Planning and Enterprise Services

Construction and Maintenance	26,489,501
Employee Compensation and Benefits	6,740,764
Grants, Subsidies, and Interdepartmental Service Agreements	14,681,046
IT Services and Equipment	34,266,373
Materials, Supplies, and Equipment	2,333,698
Office and Administrative Expenses	263,494
Professional Services	7,303,738
<i>Subtotal Planning and Enterprise Services</i>	92,078,613

Registry of Motor Vehicles

Construction and Maintenance	505,940
Materials, Supplies, and Equipment	2,753,862
Office and Administrative Expenses	2,463,250
Professional Services	49,952
<i>Subtotal Registry of Motor Vehicles</i>	5,773,005

Rail and Transit

Construction and Maintenance	285,022,791
Employee Compensation and Benefits	52,928
Grants, Subsidies, and Interdepartmental Service Agreements	137,627,521
IT Services and Equipment	282,760
Materials, Supplies, and Equipment	123,673,186
Office and Administrative Expenses	65,592
Professional Services	1,397,533
<i>Subtotal Rail and Transit</i>	548,122,311

TOTAL CAPITAL USES BY DIVISION

2,957,670,139

Massachusetts Department of Transportation
Capital Uses by Program - BFY2025

CAPITAL USES BY PROGRAM*	Total
Accelerated Bridge Program	1,040,815
Capital Federal Grants	12,645,610
Capital Trust Other	181,998
Capital Trust Statewide Road and Bridge	195,491
Central Artery Repair and Maintenance	33,384,808
Chapter 90	216,379,232
Federal Aid Interstate	424,219
Federal Aid Interstate/Non-Interstate	1,051,856,067
Federal Aid Non-Interstate	2,888,461
Next Generation Bridge Improvement Program	31,477,415
Non-Federally Aided Aeronautics	17,756,725
Non-Federally Aided Mobility Assistance Program	13,191,211
Non-Federally Aided Other	54,515,328
Non-Federally Aided Rail and Transit	49,780,464
Non-Federally Aided Regional Transit Authority Capital Assistance	38,529,703
Non-Federally Aided Registry	5,794,530
Non-Federally Aided Statewide Road and Bridge	554,893,019
PayGo (Insurance)	116,700
PayGo (Metropolitan Highway System)	191,572,496
PayGo (Non-Toll)	50,290,562
PayGo (Tobin Bridge)	48,723,558
PayGo (Western Turnpike)	139,859,620
PayGo Education and Transportation Fund (ETF)	66,605,420
Rail Enhancement Program	375,566,687
TOTAL CAPITAL USES BY PROGRAM	<u>2,957,670,139</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 - BFY2025

COMMONWEALTH TRANSPORTATION FUND (CTF) REVENUE*	Total
Citable Motor Vehicle Inspections Collections	\$3,737,102
Diesel Fuel Excise Tax	\$88,560,246
Driver Vehicle Data/Records Fees	\$23,442,712
Gasoline Excise Tax	\$608,624,411
Gasoline License Fee	\$21,900
Highway Fines	\$59,028
International Fuel Tax Agreement License Fee	\$380,536
Jet Fuel Excise Tax	\$843,800
Merit Rating Board Assessments	\$11,671,872
Miscellaneous OT	\$350
Motor Carrier (88.24)	\$7,722,110
Motor Vehicle Inspection Fees	\$193,350
Motor Vehicle License Fees	\$103,180,567
Motor Vehicle Registration Fees	\$359,677,102
Motor Vehicle Sales Tax	\$792,016,013
Motor Vehicle Title Fees	\$95,299,989
Operating Transfers	\$281,593,100
Operating Transfers - Category 1 Gaming Revenue	\$52,792,883
Parking Ticket Surcharges	\$15,124,893
Reducible Load Permits	\$10,997,269
Registry Fees	\$28,217,673
Spec/Motor License Fee	\$20,030
Underground Storage Tank Cleanup Fee	\$60,853,130
TOTAL CTF REVENUE	2,545,030,068

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 - BFY2025

	Total
Federal Motor Carrier Safety Administration (FMCSA)	
Commercial Vehicle Info Systems	356,737
Enhancing Information	543,900
Subtotal FMCSA	900,637
Federal Rail Administration (FRA)	
Better Utilizing Investments to Leverage Development (BUILD) Grant	964,409
Boston & Albany Corridor Admin	15,305
Springfield Area Track Reconfiguration Project (CRISI)	536,005
Subtotal FRA	1,515,720
Federal Transit Administration (FTA)	
CARES/CRRSA Federal Coronavirus Relief Grants	1,788,206
Section 16B2 Elderly Handicapped	9,567,002
Section 18 Rural Public Transportation	2,544,491
Section 5310 Elderly & Disabled CRRSA Grants	1,254,875
Section 8 Planning Grant	840,124
Transit Grant Bus and Bus Facilities	3,697,498
Subtotal FTA	19,692,195
National Highway Traffic Safety Administration (NHTSA)	
Fatality Analysis Reporting System (FARS) RMV Grant	124,828
Subtotal NHTSA	124,828
U.S. Environmental Protection Agency	
Mass. Climate Pollution Reduction Grants Program	590,073
Subtotal US EPA	590,073
USDOT SMART Grants Program Office	
SMART Microgrid Reliable Power Grant	499,261
SMART Drones Rail Safety Grants	616,883
Subtotal USDOT Smart Grants	1,116,144
TOTAL FEDERAL GRANT REVENUE	23,939,597