



Revenue and Expense Report Fiscal Year Ended June 30, 2013 (FY2013)

- Legislative Report Chapter 6C, Section 28 -

Prepared By:

MassDOT Fiscal Office

October 31, 2013

(Revised February 21, 2014 – See page 2 for notes)

Table of Contents

MASSACHUSETTS TRANSPORTATION TRUST FUND (MTTF) OPERATING REVENUE AND EXPENSE*	3
MTTF OPERATING REVENUE AND EXPENSE BY TOLL AND NONTOLL*	4
MTTF OPERATING EXPENSES BY DIVISION*	5
CAPITAL SOURCES AND EXPENSES*	6
CAPITAL EXPENSES BY PROGRAM*	7
COMMONWEALTH TRANSPORTATION FUND REVENUES*	8
FEDERAL GRANT REVENUE*	9

ADDENDUM

MASSACHUSETTS BAY TRANSPORTATION AUTHORITY STATEMENTS OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION (PAGE 6 OF MBTA FINANCIAL STATEMENT)**

SOURCES:

*Massachusetts Management, Accounting, and Reporting System

**Massachusetts Bay Transportation Authority Audited Financial Statements

NOTES:

(1) Totals may not add due to rounding.

(2) No changes to total operating revenues (\$846,463, 471) and total expenses (\$633,592,500) as presented in original version.

Revisions made 02/21/2014:

- Page 3 "Operating Revenue and Expenses – FY2013" changes include Commonwealth Fund Transfer re-categorization from 'Contract Assistance for Regional Transit Authorities' line to 'Commonwealth Transportation Fund Transfer' and to the new 'Motor Vehicle Inspection Fund Transfer' line.

- Page 4 "Operating Revenue and Expenses – FY2013 Toll and Non-toll" changes were made within Toll Revenue and Rental/Lease Income as certain revenues were misclassified. This misclassification appeared only on the supplement page 4 and not on face financial statements on page 3.

Massachusetts Transportation Trust Fund Operating Revenue and Expenses - FY2013

OPERATING REVENUES:

<i>Operating Revenue</i>	ACTUAL FY2013
Toll Revenue - Metropolitan Highway System (MHS)	188,585,006
Toll Revenue - Western Turnpike (WT)	116,042,026
Toll Revenue - Tobin Bridge	31,053,204
MHS & WT Departmental - Permits, Fees	16,409,674
MHS & WT Rental/Lease Income	32,822,756
Non-toll Departmental	18,413,253
Non-toll Rental/Lease Income	3,795,172
<i>Subtotal Operating Revenue</i>	407,121,092
<i>Commonwealth Fund Transfer</i>	
Commonwealth Transportation Fund Transfer	226,099,683
Contract Assistance Pledged to Metropolitan Highway System	100,000,000
Contract Assistance for Central Artery Operations/Maintenance	25,000,000
Contract Assistance for Regional Transit Authorities	18,500,000
<i>Subtotal Commonwealth Trust Fund Transfer</i>	369,599,683
Motor Vehicle Inspection Fund Transfer	51,000,000
Investment Income	2,805,070
Reserves	15,937,626
TOTAL REVENUES	846,463,471
EXPENSES:	
<i>Operating Expenses (See page 4 for expenses by division)</i>	
Employee Payroll and Benefits	172,419,455
Materials, Supplies, Services	58,034,644
Office and Administrative Expenses	63,027,453
Construction and Maintenance	11,036,164
Grants, Subsidies, Contract Assistance	123,522,655
Pay Go Maintenance	106,842,470
Snow & Ice	98,709,659
<i>Subtotal Operating Expenses</i>	633,592,500
<i>Debt Service</i>	
MHS and WT Principal and Interest	150,450,420
TOTAL OPERATING EXPENSES AND DEBT SERVICE	784,042,920
NET REVENUE BEFORE TRANSFERS	62,420,551
Transfers In	-
Transfers Out	-
NET REVENUE/(EXPENSE)	62,420,551

**Massachusetts Transportation Trust Fund
Operating Revenue and Expenses - FY2013
Toll and Non-toll**

	Metropolitan Highway System	Western Turnpike	Tobin Bridge	Non-toll	Total FY2013
Operating Revenue					
Toll Revenue	188,585,006	116,042,026	31,053,204	-	335,680,236
Departmental	8,942,234	7,467,440	-	18,413,253	34,822,927
Rental/Lease Income	8,819,261	24,003,496	-	3,795,172	36,617,929
CTF Transfer	-	-	-	226,099,683	226,099,683
Metropolitan Highway	100,000,000	-	-	-	100,000,000
Central Artery Oper/Maint	25,000,000	-	-	-	25,000,000
Regional Transit Authorities	-	-	-	18,500,000	18,500,000
Investment Income	2,267,377	261,413	-	276,280	2,805,070
Motor Vehicle Inspection Fund Transfer	-	-	-	51,000,000	51,000,000
Use of Reserves	-	-	-	15,937,626	15,937,626
TOTAL REVENUES	333,613,878	147,774,375	31,053,204	334,022,014	846,463,471
EXPENSES:					
Operating Expenses					
Employee Payroll and Benefits	46,305,370	48,140,937	2,277,049	75,696,098	172,419,455
Materials, Supplies, Services	24,954,502	20,268,233	1,469,364	11,342,544	58,034,644
Office and Administrative	26,516,227	9,394,513	1,596,295	25,520,418	63,027,453
Construction and Maintenance	7,306,589	1,896,533	67,638	1,765,404	11,036,164
Grants, Sub, Contract Assistance	1,887,600	-	-	121,635,055	123,522,655
Paygo Maintenance	54,575,551	27,509,290	24,757,628	-	106,842,470
Snow & Ice	1,998,000	4,563,719	88,823	92,059,117	98,709,659
Subtotal Operating Expenses	163,543,839	111,773,225	30,256,797	328,018,636	633,592,500
Debt Service					
Principal and Interest	129,062,644	21,387,776	-	-	150,450,420
TOTAL EXPENSES/DEBT SERVICE	292,606,483	133,161,001	30,256,797	328,018,636	784,042,920
NET REVENUE BEFORE TRANSFERS	41,007,395	14,613,373	796,407	6,003,378	62,420,550
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
NET REVENUE/(EXPENSE)	41,007,395	14,613,373	796,407	6,003,378	62,420,550

Massachusetts Transportation Trust Fund Operating Expenses by Division - FY2013

OPERATING EXPENSES BY DIVISION:	ACTUAL FY2013
<i>Aeronautics</i>	
Employee Payroll and Benefits	473,477
Materials, Supplies, Services	10,344
Office and Administrative Expenses	53,978
Construction and Maintenance	2,583
<i>Subtotal Aeronautics</i>	<u>540,382</u>
<i>Highway</i>	
Employee Payroll and Benefits	111,036,793
Materials, Supplies, Services	46,277,607
Office and Administrative Expenses	32,721,746
Construction and Maintenance	6,205,654
Grants, Subsidies, Contract Assistance	-
Paygo Maintenance	104,893,855
Snow & Ice	98,608,512
<i>Subtotal Highway</i>	<u>399,744,167</u>
<i>Rail and Transit</i>	
Employee Payroll and Benefits	98,364
Office and Administrative Expenses	2,727
Grants, Subsidies, Contract Assistance	121,635,055
<i>Subtotal Rail and Transit</i>	<u>121,736,146</u>
<i>Registry</i>	
Employee Payroll and Benefits	39,843,239
Materials, Supplies, Services	8,524,218
Office and Administrative Expenses	10,972,311
<i>Subtotal Registry</i>	<u>59,339,768</u>
<i>Office of the Secretary</i>	
Employee Payroll and Benefits	20,967,582
Materials, Supplies, Services	3,222,475
Office and Administrative Expenses	19,276,690
Construction and Maintenance	4,827,927
Grants, Subsidies, Contract Assistance	1,887,600
Paygo Maintenance	1,948,616
Snow & Ice	101,147
<i>Subtotal Office of the Secretary</i>	<u>52,232,037</u>
TOTAL OPERATING EXPENSES BY DIVISION	<u>633,592,500</u>

Capital Sources and Expenses - FY2013

CAPITAL SOURCES:	ACTUAL FY 2013
<i>Restricted Non-Toll Road Sources</i>	
Special Obligation Debt (Gas Tax, ABP)	347,678,762
General Obligation Debt (GO Debt)	686,275,947
Federal Reimbursement - Highway	414,833,860
Federal Reimbursement – Office of the Secretary	23,190,815
Federal Railroad Admin. Reimbursement	-
Transportation Infrastructure Fund	16,829,732
Deceased Debt (Chapter 27 Non-budgetary)	18,990,453
TOTAL SOURCES	1,507,799,569
CAPITAL EXPENSES (See page 6 for expenses by program)	
<i>Aeronautics</i>	
Employee Payroll and Benefits	456,463
Materials, Supplies, Services	233,329
Office and Administrative Expenses	43,393
Construction and Maintenance	727,451
Grants, Subsidies, Contract Assistance	11,356,635
<i>Subtotal Aeronautics</i>	12,817,271
<i>Highway</i>	
Employee Payroll and Benefits	147,356,597
Materials, Supplies, Services	46,118,366
Office and Administrative Expenses	11,040,560
Construction and Maintenance	884,737,632
Grants, Subsidies, Contract Assistance	178,619,197
<i>Subtotal Highway</i>	1,267,872,352
<i>Rail and Transit</i>	
Employee Payroll and Benefits	244,439
Materials, Supplies, Services	3,152,632
Office and Administrative Expenses	12,484
Construction and Maintenance	111,401,509
Grants, Subsidies, Contract Assistance	19,054,958
<i>Subtotal Rail and Transit</i>	133,866,022
<i>Office of the Secretary</i>	
Employee Payroll and Benefits	24,842,926
Materials, Supplies, Services	2,732,915
Office and Administrative Expenses	37,651,439
Construction and Maintenance	15,408,884
Grants, Subsidies, Contract Assistance	12,607,760
<i>Subtotal Office of the Secretary</i>	93,243,924
TOTAL CAPITAL EXPENSES BY DIVISION	1,507,799,569

Capital Expenses by Program - FY2013

CAPITAL EXPENSES BY PROGRAM:	ACTUAL FY 2013
Accelerated Bridge Program	347,678,762
Aeronautics	12,838,410
American Recovery & Reinvestment Act (ARRA)	7,720,696
Chapter 90	175,210,684
Department of Transportation	8,763,086
Federal Aid Interstate	44,941,312
Federal Aid Non-interstate	423,871,683
Intermodal	2,785,769
Marine	201,178
Mobility Assistance Program	2,192,747
Public Works Economic Development	11,326,475
Rail and Transit	89,889,385
Regional Transit Authority Capital Assistance	6,087,061
State Implementation Plan	41,845,433
Statewide Road and Bridge	313,249,268
Small Town Road Assistance Program	1,881,834
Transit Oriented Development	485,856
Central Artery Project	16,829,930
TOTAL CAPITAL EXPENSES BY PROGRAM	<u>1,507,799,569</u>

**Commonwealth Transportation Fund (CTF)
Revenues by Revenue Source
Including Various State Motor Fuel Taxes and RMV Revenues
FY ended June 30, 2013**

REVENUE SOURCE	ACTUAL FY 2013
ASSESSMENT-MERIT RATING	8,699,046
ASSESS-PARKING LAW SURCHARGE	13,091,573
AVIATION GASOLINE C621	995,201
CLEARING ACCT AMB SALES	496,917
CMVI COLLECTION	5,953,914
F.R.A.B . REVENUE ADJ	2,249
FEES	61,776,555
FEES-MOTOR VEHICLE INSPECTION	490,754
GASOLINE	383,839,262
GASOLINE LICENSE FEE	22,300
HIGHWAY FINES C233 S86 1983	128,225
LATE PAYMENT CHARGE	67,545
LATE PAYMENT/INTEREST	22,457
MISC	641,068
MV LICENSE	97,713,668
MV REGISTRATION	259,944,649
MV TITLE FEES	85,305,818
OPERATING TRANSFERS	45,512,372
PERSONAL USE TAX	375,560
PLEDGED SPEC. GAS TX 92A	54,390,988
PLEDGED SPEC. GAS TX 94A	132,246,661
Recreational Vehicle Sales Tax for Business	17,194
Sale/Use Material Man	2,855,049
SALES	457,700
SALES & USE	199,038,454
SALES MEALS	55,513,374
SALES MOTOR VEH	41,079,221
SALES/USE SERVICES C621	17,264,386
SALES/USE TAX BUSINESS	1,457,088
SPEC/MOT LIC, FEE I.F.T.A.	255,694
SPEC/MOT LICENSE FEE	32,125
SPECIAL FUELS (88.24)	79,046,060
TOTAL CTF REVENUE	1,548,733,127

Note:

The Commonwealth Transportation Fund (Fund 0103) partially funds the Massachusetts Transportation Fund (Fund 0044). This funding is included in the Commonwealth Fund Transfer and Operating Revenue, presented on pages 3 and 4, respectively, in this report. CTF Fund is not owned by MassDOT, and all operations of CTF are reported in the Commonwealth Comprehensive Annual Financial Report (CAFR).

Federal Grant Revenue Report - FY2013

GRANT REVENUES BY FEDERAL AGENCY:	ACTUAL FY 2013
<i>Federal Aviation Administration (FAA)</i>	
Airport Improvement Program	515,474
<i>Subtotal FAA</i>	<i>515,474</i>
<i>Federal Motor Carrier Safety Administration (FMCSA)</i>	
Enhancing Information	306,265
Safety Data Improvement	80,327
Commercial Driver's License System Information Modernization	36,578
Commercial Vehicle Info Systems	736,162
Performance/Registration Information System	17,781
<i>Subtotal FMCSA</i>	<i>1,177,113</i>
<i>Federal Rail Administration (FRA)</i>	
ARRA –Tiger Grants	833,852
ARRA-Knowledge Corridor Restore – Vermonter	24,787,638
Boston South Station Expansion	5,991,346
<i>Subtotal FRA</i>	<i>31,612,836</i>
<i>Federal Transit Administration (FTA)</i>	
Jobs Access/Reverse Commute	2,597,326
Section 16B2 Elderly Handicapped	1,737,099
Section 8 Planning Grant	2,582,577
Section 18 Rural Public Transportation	5,559,534
New Freedom Program	2,036,033
ARRA-Formula Grants for Other Than Urbanized Areas	101,730
ARRA-Formula Grants for Other Than Urbanized Areas	538,872
Bus Plus Replacement Program	111,514
<i>Subtotal FTA</i>	<i>15,264,685</i>
<i>U.S. Department of Homeland Security (DOHS)</i>	
Real ID Demonstration Grant	110,998
<i>Subtotal DOHS</i>	<i>110,998</i>
TOTAL GRANT REVENUE	<i>48,681,106</i>