



Fiscal Year 2027

VDOT Draft Annual Budget
April 2026



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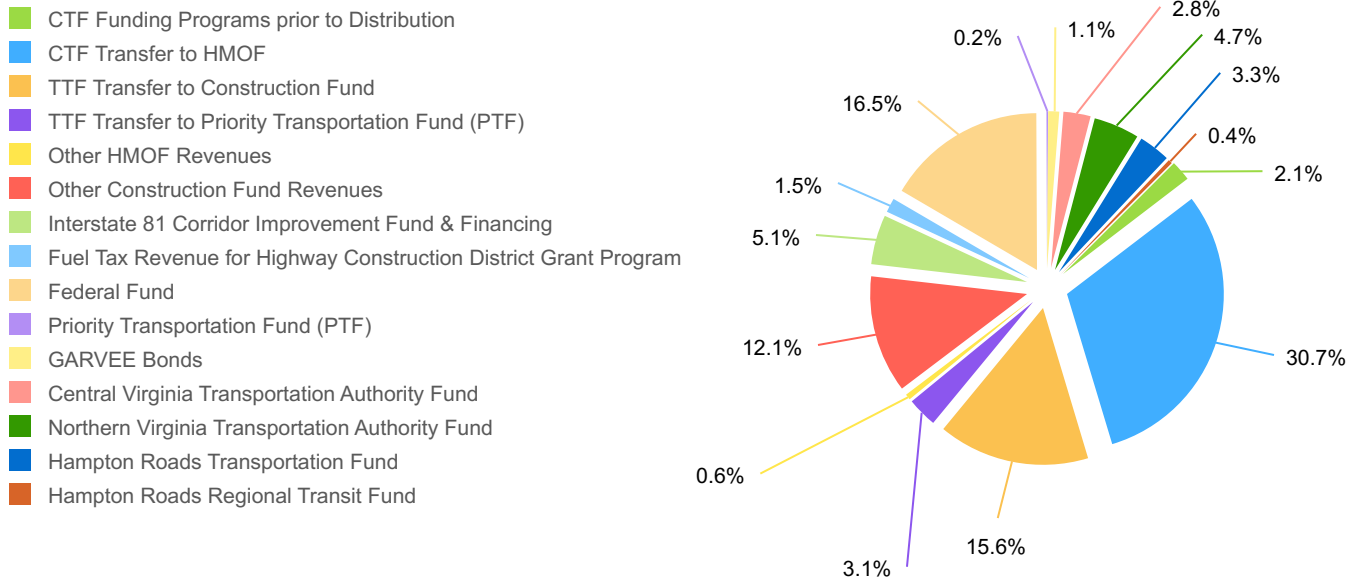
Overview

The Fiscal Year 2027 budget for the Virginia Department of Transportation (VDOT) identifies the estimated revenues and the distribution of the revenues to the related transportation programs. It is based on the state revenue forecast from December 2025 and reflects implementation of federal funding provided under the Infrastructure Investment and Jobs Act (IIJA). The VDOT Budget for FY 2027 totals \$8,805,926,499.46 a 4.3% increase over the FY 2026 Revised Revised VDOT Budget of \$8,431,010,398.

Chapter 1230 created the CTF which serves as the fund to which all statewide transportation revenues are deposited and then distributed to programs and funds. These transportation revenues include: (i) motor vehicles fuels taxes and road taxes for diesel fuel; (ii) vehicle registration fees; (iii) highway use fee; (iv) 0.5% statewide sales and use tax; (v) 0.3% statewide sale and use tax for transportation; (vi) 4.15% percent motor vehicles sales and use tax; (vii) motor vehicle rental tax (10 percent of gross proceeds from rentals for most passenger vehicles); (viii) \$0.03 of the \$0.25 per \$100 of assessed value of the statewide recordation tax; (ix) tax on liquid alternative fuel, set at the rate for gasoline; (x) International Registration Plan fees; and (xi) one-third of the revenue from insurance premium taxes.

VDOT's revenues are provided by dedicated state and federal revenue sources. The major state revenues are estimated by the Department of Taxation and are included in the state's official revenue estimate. VDOT continues to estimate federal revenues based upon information received from Federal Highway Administration (FHWA). The budget also includes the regional revenues provided to the Northern Virginia Transportation Authority, the Hampton Roads Transportation Accountability Commission, and the Central Virginia Transportation Authority.

Source of Transportation Funds



Detailed Sources of Transportation Funds

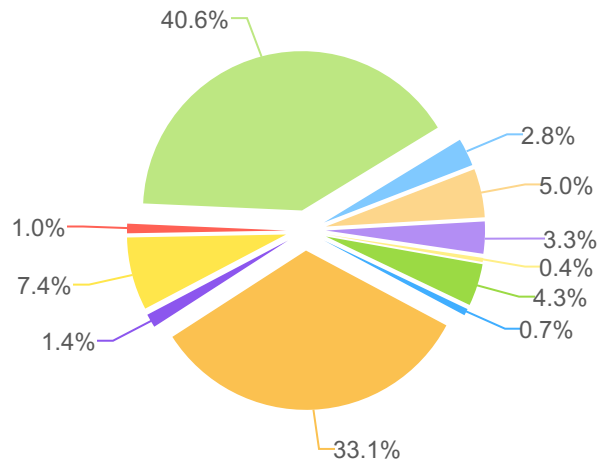
CTF Funding Programs prior to Distribution	\$ 187,654,497
CTF Transfer to HMOF	2,704,920,560
TTF Transfer to Construction Fund	1,377,387,979
TTF Transfer to Priority Transportation Fund (PTF)	272,878,751
Other HMOF Revenues	53,891,375
Other Construction Fund Revenues	1,066,874,659
Interstate 81 Corridor Improvement Fund & Financing	452,092,464
Fuel Tax Revenue for Highway Construction District Grant Program	129,945,878
Federal Fund	1,454,951,768
Priority Transportation Fund (PTF)	15,628,568
General Funds	—
GARVEE Bonds	100,000,000
Subtotal	\$ 7,816,226,499
Pass Through Revenues	
Central Virginia Transportation Authority Fund	248,400,000
Northern Virginia Transportation Authority Fund	416,800,000
Hampton Roads Transportation Fund	287,400,000
Hampton Roads Regional Transit Fund	37,100,000
TOTAL	\$ 8,805,926,499

Overview

VDOT's revenues provide funding for debt service, maintenance, administration and construction. This budget reflects the planned use of the revenues available to the agency and also includes the pass through funds to the regions. The following is a summary of the programs by spending category:

Allocations	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
Debt Service	\$ 405,795,729	\$ 379,193,573	\$ (26,602,156)
Other Agencies and Transfers	54,106,351	61,111,871	7,005,520
Maintenance & Operations	3,036,425,601	2,916,904,110	(119,521,491)
Toll Facility Operations	149,545,336	123,663,377	(25,881,959)
Administration & Other Programs	632,195,252	653,431,494	21,236,242
Public Transportation & Rail	116,152,312	86,573,265	(29,579,047)
Construction Program	3,030,289,817	3,575,348,809	545,058,992.46
Subtotal	\$7,424,510,398	\$7,796,226,499	\$371,716,101
Pass Through Revenues			
Central Virginia Transportation Authority Fund	245,400,000	248,400,000	3,000,000
Northern Virginia Transportation Authority Fund	446,400,000	436,800,000	(9,600,000)
Hampton Roads Transportation Fund	281,000,000	287,400,000	6,400,000
Hampton Roads Regional Transit Fund	33,700,000	37,100,000	3,400,000
TOTAL	\$8,431,010,398	\$8,805,926,499	\$ 374,916,101.46

- Debt Service
- Other Agencies and Transfers
- Maintenance & Operations
- Toll Facility Operations
- Administration & Other Programs
- Public Transportation & Rail
- Construction Program
- Central Virginia Transportation Authority Fund
- Northern Virginia Transportation Authority Fund
- Hampton Roads Transportation Fund
- Hampton Roads Regional Transit Fund



Highway Maintenance & Operating Fund

The Highway Maintenance and Operating Fund (HMOF) is one of VDOT's major funds. The HMOF is intended to provide for the agency's maintenance, operations and administrative needs. Since Fiscal Year 2002, the HMOF has required transfers from the Construction Fund to cover the budgetary needs of the fund. With the updated revenue assumptions for FY 2022, this transfer reversed direction and the HMOF provided \$57.5 million to the Construction Fund, representing revenue in excess of budgetary allocations needed. The transfer from the Construction Fund to the HMOF returned in the FY 2023 recommendations.

HMOF Revenue Sources	FY 2026 Revised	FY 2027	Difference
CTF Transfer to HMOF	\$ 2,572,437,031	\$ 2,704,920,560	\$ 132,483,529 ¹
Miscellaneous Revenues	18,900,000	20,100,000	1,200,000
Other Revenue	73,394,823	33,791,375	(39,603,448) ²
Subtotal	\$ 2,664,731,854	\$ 2,758,811,935	\$ 94,080,081
Transfer from Construction	532,638,958	346,552,120	(186,086,838)
Total	\$ 3,197,370,812	\$ 3,105,364,055	\$ (92,006,757)

Commonwealth Transportation Fund & Transportation Trust Fund

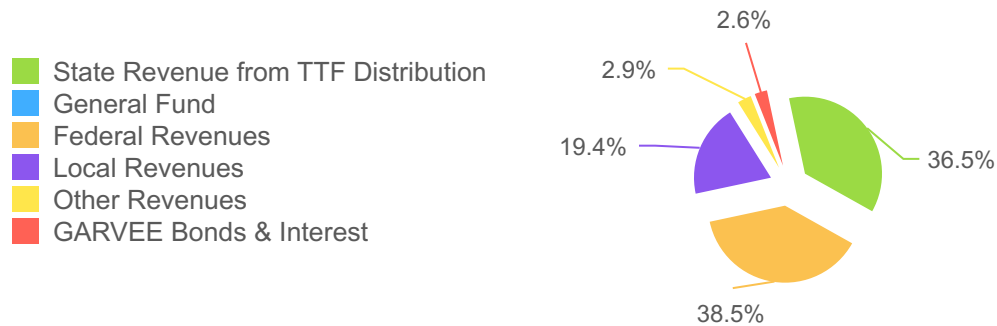
Chapter 1230 amends the allocation of funds. Before funds are distributed between the Transportation Trust Fund and the Highway Maintenance and Operating Fund (HMOF), (i) \$40 million annually will be deposited into the Route 58 Corridor Development Fund; (ii) \$40 million annually will be deposited into the Northern Virginia Transportation District Fund; and (iii) \$80 million annually (as adjusted annually based on changes in consumer price index for urban consumers) will be deposited into the Special Structure Fund. The following table provides details on revised distributions for Fiscal Year 2027.

Construction Fund Revenue Sources	FY 2026 Revised	FY 2027	Difference
Distributed to Route 58 Corridor Fund	\$ 40,000,000	\$ 40,000,000	\$ —
Distributed to Northern Virginia Transportation District Fund	40,000,000	40,000,000	—
Distributed to TTF for Support	900,000	929,700	29,700
Distributed to Special Structures	89,955,822	92,654,497	2,698,675
Total	\$ 170,855,822	\$ 173,584,197	\$ 2,728,375

The following table identifies the construction fund revenues by major source.

Construction Fund Revenue Sources	FY 2026 Revised	FY 2027	Difference
State Revenue from TTF Distribution	\$ 1,309,925,289	\$ 1,377,387,979	\$ 67,462,690
General Fund	199,000,000	—	(199,000,000)
Federal Revenues	1,540,944,822	1,454,951,768	(85,993,054)
Local Revenues	476,166,088	734,457,093	258,291,005
Other Revenues	134,503,199	110,080,500	(24,422,699)
GARVEE Bonds & Interest	—	100,000,000	100,000,000
Total	\$ 3,660,539,398	\$ 3,776,877,340	\$ 116,337,942

Construction Fund Revenue by Source



Other Fund Revenues

VDOT manages a number of special funds. Each special fund receives dedicated revenues to be used to support the mission of the program.

Other Fund Revenues	FY 2026 Revised	FY 2027	Difference
Regional Transportation Funds	\$ 986,500,000	\$ 989,700,000	\$ 3,200,000
Interstate 81 Corridor Improvement Fund	106,532,050	452,092,464	345,560,414
Fuel Tax Revenue for the Special Fund Account for the Highway Construction District Grant Program	122,275,267	129,945,878	7,670,611
Powhite Parkway Extension Toll Revenue	11,675,600	11,792,356	116,756
Coleman Bridge Toll Revenue	3,155,990	—	(3,155,990)
I-66 Inside the Beltway Toll Revenue	45,113,746	46,016,021	902,275
I-64 Express Lanes Toll Revenue	8,500,000	8,755,000	255,000
Northern VA Transportation District (NVTD)	5,689,920	4,885,009	(804,911)
Priority Transportation Fund (PTF)	333,033,188	272,878,751	(60,154,437)
Transportation Partnership Opportunity Fund	36,660,000	38,402,487	1,742,487
Route 58	74,200,000	—	(74,200,000)
Route 28	8,105,000	8,105,000	—
Other	134,590,000	133,628,009	(961,991)
Total	\$ 1,876,030,761	\$ 2,096,200,975	\$ 220,170,214
Total Construction Major Sources (page 7)			
	3,660,539,398	3,776,877,340	116,337,942
Transfer to HMOF	(532,638,958)	(346,552,120)	186,086,838
Total Construction Fund	\$ 5,003,931,201	\$ 5,526,526,195	\$ 522,594,994

VDOT Program Descriptions and Allocations

Summary of Allocations by Program

The following table summarizes VDOT's budget by the major budgetary programs.

	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
Environmental Monitoring and Evaluation (514) \$	32,001,781	\$ 22,618,982	\$ (9,382,799)
Ground Transportation Planning and Research (602)	108,559,623	118,186,968	9,627,345
Highway Construction Programs (603)	2,970,545,490	3,509,642,577	539,097,087
Highway System Maintenance (604)	2,398,346,423	2,304,069,548	(94,276,875)
Commonwealth Toll Facilities (606)	149,545,336	123,663,377	(25,881,959)
Financial Assistance to Localities (607)	1,682,332,061	1,664,815,170	(17,516,891)
Non-Toll Supported Transportation Debt Service (612)	405,795,729	379,193,573	(26,602,156)
Special Structures (614)	89,955,822	92,654,497	2,698,675
Administrative and Support Services (699)	383,669,470	400,896,671	17,227,201
VDOT Capital Outlay (998)	40,000,000	42,500,000	2,500,000
Support to Other State Agencies	54,106,351	61,111,871	7,005,520
Support to DRPT/VPRA Programs	116,152,312	86,573,265	(29,579,047)
Total	\$ 8,431,010,398	\$ 8,805,926,499	\$ 374,916,101

Environmental Monitoring and Evaluation (514)

The Environmental Program consists of the following service areas:

Environmental Monitoring and Compliance for Highway Projects (514008) - To provide efforts to evaluate, monitor and maintain the quality of the state's natural resources as part of a balanced consideration of environmental and transportation needs. VDOT's wetland mitigation program is funded in this service area.

Environmental Monitoring Program Management and Direction (514009) - To provide activities related to the management and direction of the program. Adequate and effective management and direction is critical to the success of the program.

Municipal Separate Storm Sewer System Compliance Activities (514010) - To provide efforts to address storm water discharges, including the related operational and maintenance activities, to meet Total Maximum Daily Load reduction targets. VDOT's current Municipal Separate Storm Sewer System (MS4) permit requires VDOT to reduce its pollutant load allocation to the Chesapeake Bay.

ENVIRONMENTAL MONITORING & EVALUATION (514)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
Environmental Monitoring & Compliance for Highway Projects (514008)	\$ 18,850,096	\$ 13,215,717	\$ (5,634,379)
Environmental Monitoring Program Management (514009)	4,762,749	4,885,629	122,880
Municipal Separate Storm Sewer System Compliance Activities (514010)	8,388,936	4,517,636	(3,871,300)
TOTAL ENVIRONMENTAL MONITORING & EVALUATION	\$ 32,001,781	\$ 22,618,982	\$ (9,382,799)
TTF	32,001,781	22,618,982	(9,382,799)

Ground Transportation Planning & Research (602)

Ground Transportation Planning and Research is comprised of:

Ground Transportation System Planning (602001) - To provide efforts to lead and plan a comprehensive system of ground transportation, including the planning of particular ground transportation projects through surveying, mapping and studies. These studies are the basis for decisions on proposed highway plans, programs and projects, as well as other travel modes and routes throughout Virginia.

Ground Transportation System Research (602002) - To provide efforts devoted to the planning and delivery of a comprehensive ground transportation research, development, consulting and technology transfer program covering the areas of transportation system operations, maintenance, structural design and construction, materials and specifications, safety, environmental stewardship, finance and policy.

Ground Transportation Program Management and Direction (602004) - To provide activities related to the management and direction of the program. Adequate and effective management and direction is critical to the success of the program.

PLANNING & RESEARCH (602)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
Ground Transportation System Planning (602001) \$	94,802,639	\$ 98,119,308	\$ 3,316,669
Ground Transportation System Research (602002)	8,530,116	14,649,797	6,119,681
Ground Transportation Program Management (602004)	5,226,868	5,417,863	190,995
TOTAL PLANNING & RESEARCH	\$ 108,559,623	\$ 118,186,968	\$ 9,627,345
HMOF	12,946,263	19,184,482	6,238,219
CONSTRUCTION	69,656,885	71,478,888	1,822,003
FEDERAL	25,956,475	27,523,598	1,567,123

Highway Construction Programs (603)

For Fiscal Year 2027, the funding made available for distribution is distributed via the formula outlined in the Code of Virginia, § 33.2-358. With the enactment of Chapter 1230, funds are distributed to the following programs: State of Good Repair Program, High Priority Projects Program, Construction District Grant Program, Interstate Operations and Enhancement Program, and Virginia Highway Safety Improvement Program. The following table provides details on distributions for Fiscal Year 2027.

The budget also contains a significant application of Toll Credits that are used as "soft match" to meet the nonfederal share matching requirements. The federal share on most projects in the future can effectively be increased up to 100 percent. However, the use of soft match does not increase the federal funding available to Virginia.

CONSTRUCTION (603)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)	
State of Good Repair Program (603020)	\$ 341,000,223	\$ 414,133,095	\$ 73,132,872	10
High Priority Projects Program(603021)	220,987,865	271,208,073	50,220,208	10
Construction District Grant Programs (603022)	343,263,132	401,153,951	57,890,819	10
Specialized State and Federal Programs (603023)	1,418,090,787	1,530,529,762	112,438,975	
Virginia Highway Safety Improvement Program (603017)	134,783,478	135,604,037	25,110,105	10
Interstate Operations and Enhancement Program (603018)	274,702,353	687,784,786	219,039,613	10
Construction Management (603015)	67,964,378	69,228,873	1,264,495	
TOTAL CONSTRUCTION	\$2,970,545,490	\$3,509,642,577	\$ 539,097,087	
CONSTRUCTION	1,151,289,823	1,643,883,466	492,593,643	
FEDERAL	1,077,417,253	984,507,749	(92,909,504)	
I-81 CORRIDOR IMPROVEMENT FUND	93,803,946	441,474,714	347,670,768	
SPECIAL FUND ACCOUNT FOR CONSTRUCTION DGP	122,275,267	129,945,878	7,670,611	
PTF	113,513,056	44,911,187	(68,601,869)	1
TPOF	51,634,151	53,376,638	1,742,487	
VTIB	77,490,000	76,528,009	(961,991)	
NVTD	—	931,359	931,359	
CONCESSION FEE FUND	12,094,194	—	(12,094,194)	
GENERAL FUND	175,000,000	—	(175,000,000)	
GARVEE BONDS PROCEEDS	—	100,000,000	100,000,000	
ROUTE 58	96,027,800	34,083,577	(61,944,223)	

Highway Construction Programs (603)

STATE OF GOOD REPAIR PROGRAM (603020)

The purpose of the State of Good Repair Program service area is to allocate funds to state of good repair purposes for reconstruction and replacement of structurally deficient state and locally owned bridges and reconstruction and rehabilitation of pavement on the Interstate System and primary state highway system determined to be deteriorated by the Board, including municipality-maintained primary extensions. (Code of Virginia §33.2-369)

STATE OF GOOD REPAIR PROGRAM (603020)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
TOTAL STATE OF GOOD REPAIR	\$ 341,000,223	\$ 414,133,095	\$ 73,132,872
CONSTRUCTION	118,588,768	207,867,966	89,279,198
FEDERAL	222,411,455	206,265,129	(16,146,326)

HIGH PRIORITY PROJECTS PROGRAM (603021)

The purpose of the High Priority Projects Program service area is to allocate funds to the established program for projects and strategies that address a transportation need identified for a corridor of statewide significance or a regional network in the Statewide Transportation Plan pursuant to Code of Virginia §33.2-353. From funds allocated to this program, the Board shall allocate funds to the Innovation and Technology Transportation Fund, provided that the allocation shall not exceed \$25 million annually. (Code of Virginia §33.2-370)

HIGH PRIORITY PROJECTS PROGRAM (603021)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
TOTAL HIGH PRIORITY PROJECTS	\$ 220,987,865	\$ 271,208,073	\$ 50,220,208
CONSTRUCTION	71,148,274	120,366,116	49,217,842
FEDERAL	149,839,591	150,841,957	1,002,366
GARVEE	—	—	—

CONSTRUCTION DISTRICT GRANT PROGRAMS (603022)

The purpose of the Construction District Grant Programs service area is to allocate funds to the established grant program in each highway construction district to fund projects and strategies that address a need in the Statewide Transportation Plan developed pursuant to Code of Virginia §33.2-353. In accordance with §33.2-359, the Commonwealth Transportation Board shall allocate funds to improve nonsurface treated secondary highways that carry 50 or more vehicles per day. This allocation shall not exceed \$25 million annually (Code of Virginia, §33.2-371).

CONSTRUCTION DISTRICT GRANT PROGRAMS (603022)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
TOTAL CONSTRUCTION DISTRICT GRANT	\$ 343,263,132	\$ 401,153,951	\$ 57,890,819
CONSTRUCTION	113,567,513	173,299,412	59,731,899
SPECIAL FUND ACCOUNT FOR CONSTRUCTION			
DGP	122,275,267	129,945,878	7,670,611
FEDERAL	107,420,352	97,908,661	(9,511,691)
GARVEE	—	—	—

Highway Construction Programs (603)

SPECIALIZED STATE AND FEDERAL PROGRAMS (603023)

The purpose of the Specialized State and Federal Programs service area is to allocate funds to State and Federal Construction Programs that are not components of the other funding distributions. The Federal programs that are exempt from the distribution process are outlined in § 33.2-214.1 of the Code of Virginia (Statewide prioritization process for project selection). These include Congestion Mitigation and Air Quality (CMAQ) funding and Regional Surface Transportation Program funding. The service area will also allocate bond programs and the state and local components of Revenue Sharing. Anticipated funding from regional entities for projects is also allocated in this service area.

SPECIALIZED STATE AND FEDERAL PROGRAMS (603023)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)	
CMAQ & State Match	\$ 35,424,518	\$ 63,019,718	\$ 27,595,200	
Participating Project Costs	60,000,000	60,000,000	—	
Project Participation from CVTA	22,305,893	3,234,419	(19,071,474)	12
Project Participation from HRTAC	330,984,748	194,493,942	(136,490,806)	12
HRTAC Participation for Hampton Roads Bridge-Tunnel Expansion Project	—	—	—	12
Project Participation from NVRTA	14,883,137	425,681,075	410,797,938	12
Revenue Sharing	200,000,000	204,135,108	4,135,108	
STP Set-aside	35,272,146	33,746,195	(1,525,951)	4
STP Regional & State Match	121,218,145	134,350,489	13,132,344	4
Tele Fees	7,291,310	8,279,103	987,793	
PTF for Multimodal Improvements	—	—	—	
PTF for Construction Projects	29,935,368	44,911,187	14,975,819	13
Carbon Reduction Program and State Match	32,545,509	34,357,491	1,811,982	4
PROTECT	37,214,231	39,400,359	2,186,128	4
Bridge	98,252,567	—	(98,252,567)	4
Bridge - Off System	17,338,688	—	(17,338,688)	4
Electric Vehicles	22,657,935	—	(22,657,935)	4
Route 58 Bonds	74,200,000	—	(74,200,000)	7
HIP - Community Project Grants	10,058,000	—	(10,058,000)	4
Garvee Bond Proceeds	—	100,000,000	100,000,000	
Nimmo Parkway	—	—	—	
PTF Excess Revenue Allocation	73,519,688	—	(73,519,688)	20
Other	182,894,710	184,920,676	2,025,966	
TOTAL SPECIALIZED STATE AND FEDERAL PROGRAMS (603023)	\$ 1,418,090,787	\$ 1,530,529,762	\$ 112,438,975	

Highway Construction Programs (603)

SPECIALIZED STATE AND FEDERAL PROGRAMS (603023)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
CONSTRUCTION	667,494,622	935,998,690	268,504,068
FEDERAL	398,016,270	282,854,987	(115,161,283)
GENERAL FUND	—	—	—
PTF	113,513,056	44,911,187	(68,601,869) ¹
CONCESSION FEE FUND	12,094,194	—	(12,094,194)
I-81 CORRIDOR IMPROVEMENT FUND	1,820,694	1,845,315	24,621
OTHER BOND PROGRAMS/FUNDS	96,027,800	34,083,577	(61,944,223)
NVTD	—	931,359	931,359
VTIB	77,490,000	76,528,009	(961,991)
GARVEE BOND PROCEEDS	—	100,000,000	100,000,000
TPOF	51,634,151	53,376,638	1,742,487
TOTAL SPECIALIZED STATE AND FEDERAL PROGRAMS (60323)	\$ 1,418,090,787	\$ 1,530,529,762	\$ 112,438,975

Highway Construction Programs (603)

VIRGINIA HIGHWAY SAFETY IMPROVEMENT PROGRAM (603017)

The purpose of the Virginia Highway Safety Improvement Program is to reduce motorized and non-motorized fatalities and severe injuries on highways in the Commonwealth, whether such highways are state or locally maintained. (Code of Virginia § 33.2-373)

VIRGINIA HIGHWAY SAFETY IMPROVEMENT PROGRAM (603017)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
TOTAL VHSIP	\$ 110,493,932	\$135,604,037	\$ 25,110,105
TTF	1,921,498	21,498,999	19,577,501
FEDERAL	108,572,434	114,105,038	5,532,604

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INTERSTATE OPERATIONS & ENHANCEMENT PROGRAM (603018)

The purpose of the Interstate Operations and Enhancement Program is to improve the safety, reliability, and travel flow along interstate highway corridors in the Commonwealth. (Code of Virginia § 33.2-372)

INTERSTATE OPERATIONS & ENHANCEMENT PROGRAM (603018)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
TOTAL IOEP	\$ 468,745,173	\$ 687,784,786	\$ 219,039,613
TTF	110,604,770	115,623,410	5,018,640
FEDERAL	91,157,151	132,531,977	41,374,826
General Fund	175,000,000	0	(175,000,000)
I-81	91,983,252	439,629,399	347,646,147

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CONSTRUCTION MANAGEMENT (603015)

The purpose of the construction management program is to provide activities related to the management and direction of the program. Adequate and effective management and direction is critical to the success of the program.

CONSTRUCTION MANAGEMENT (603015)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
TOTAL CONSTRUCTION MANAGEMENT	\$ 67,964,378	\$ 69,228,873	\$ 1,264,495
TTF	67,964,378	69,228,873	1,264,495

Highway System Maintenance (604)

The maintenance program consists of:

Interstate Maintenance (604001) - To preserve the public's investment through the delivery of an effective and efficient statewide maintenance program to protect and enhance the transportation infrastructure and the safety of the traveling public.

Primary Maintenance (604002) - To preserve the public's investment through the delivery of an effective and efficient statewide maintenance program to protect and enhance the transportation infrastructure and the safety of the traveling public.

Secondary Maintenance (604003) - To preserve the public's investment through the delivery of an effective and efficient statewide maintenance program to protect and enhance the transportation infrastructure and the safety of the traveling public.

Transportation Operations Services (604004) - To improve mobility, safety, travel time reliability and security on the transportation system through the deployment of a variety of operational strategies including regional smart traffic centers, emergency services, traveler services, congestion management and traffic signalization optimization.

Highway Maintenance Program Management and Direction (604005) - To provide activities related to the management and direction of the program. Adequate and effective management and direction is critical to the success of the program.

HIGHWAY SYSTEM MAINTENANCE (604)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
Interstate Maintenance (604001)	\$ 527,932,598		
Primary Maintenance (604002)	687,854,064		
Secondary Maintenance (604003)	701,801,078		
Transportation Operations Services (604004)	383,962,759		
Highway Maintenance Program Management & Direction (604005)	96,795,924		
TOTAL HIGHWAY SYSTEM MAINTENANCE	\$2,398,346,423	\$2,304,069,548	\$ (94,276,875)
HMOF	2,114,108,297	2,016,904,916	(97,203,381)
FEDERAL	284,238,126	287,164,632	2,926,506

Commonwealth Toll Facilities (606)

Revenues collected from toll facilities contribute to Virginia's safe and effective transportation system. Of these facilities, four are currently owned and operated by VDOT: Powhite Parkway Extension Toll Road in Chesterfield County, George P. Coleman Bridge in Gloucester County, I-66 Inside the Beltway and I-64 Express Lanes.

Toll Facility Acquisition and Construction (606001) -To provide for efforts to acquire and construct ground transportation toll facilities.

Toll Facility Debt Service (606002) -To provide for the debt service requirements of the debt-financed toll facilities. The bond indentures for the toll facilities require the Commonwealth Transportation Board (CTB) to set toll rates for all classes of vehicles which will provide sufficient net revenues to meet the facility's obligations. Toll roads are typically constructed with debt financing and the subsequent toll collection revenues are used for debt service payments. Both the George P. Coleman Bridge and the Powhite Parkway Extension have completed paying off bonds sold to finance the construction of the facilities. The remaining debt owed by both facilities is to Toll Facility Revolving Account.

Toll Facility Maintenance and Operation (606003) - To provide for the operational costs of the four toll facilities operated by VDOT: the George P. Coleman Bridge and the Powhite Parkway Extension Toll Road, I-66 Inside the Beltway facility and I-64 Express Lanes. All operating costs associated with that facility are to be paid out of the revenues generated by that facility. Customer service and toll collection are toll facilities' main operations.

Toll Facilities Revolving Fund (606004) - To provide a method to finance and/or refinance existing and potential toll facilities. Funds allocated from the Toll Facilities Revolving Account intended for planned or operating toll facilities are considered advance funding and are expected to be repaid to the Toll Facilities Revolving Account.

COMMONWEALTH TOLL FACILITIES (606)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
Acquisition & Construction (606001)	\$ —	\$ —	\$ —
Debt Service (606002)	—	13,650,204	13,650,204
Maintenance & Operations (606003)	68,445,336	52,913,173	(15,532,163)
Toll Facilities Revolving (606004)	81,100,000	57,100,000	(24,000,000)
TOTAL TOLL FACILITIES	\$ 149,545,336	\$ 123,663,377	\$ (25,881,959)
POWHITE	11,675,600	11,792,356	116,756
COLEMAN	3,155,990	—	(3,155,990)
I-66 INSIDE THE BELTWAY	45,113,746	46,016,021	902,275
I-64 EXPRESS LANES	8,500,000	8,755,000	255,000
GENERAL FUND	24,000,000	—	(24,000,000)
TOLL FACILITIES REVOLVING	57,100,000	57,100,000	—

Financial Assistance to Localities (607)

Financial Assistance to Localities consists of:

Financial Assistance for City Road Maintenance (607001) - To provide monetary support to localities for capital improvements and/or maintenance of roads and/or transportation facilities. Direct financial assistance is provided to 84 cities and towns to maintain, operate, and improve their arterial and collector roads and local streets. The level of assistance to the respective local governments for maintenance expenditures is based on the number of qualifying lane-miles in each locality and available funding.

Financial Assistance for County Road Maintenance (607002) - Provide monetary support in lieu of maintenance services to localities for road maintenance and upkeep where such localities have elected to maintain their own highway systems. Currently, Henrico and Arlington maintain their own roads.

Financial Assistance for Planning, Access Roads, and Special Projects (607004) - To manage and distribute funding for recreational and industrial access programs and the Metropolitan Planning federal grant program. The Recreational Access Program provides funding for roads and bikeways to new or expanding non-federal, non-commercial public parks and historic sites. Access roads for qualifying airports and industrial sites, and access tracks for qualified rail users are provided through VDOT's Industrial, Airport, and Rail Access Fund. The Metropolitan Planning Grants are federal funds available to support activities undertaken by Metropolitan Planning Organizations (MPOs) to develop long-range transportation plans and transportation improvement programs.

Distribution of Northern Virginia Transportation Authority Fund Revenues (607006) - To transfer state regional tax revenues to the Northern Virginia Transportation Authority to fund local and regional transportation projects.

Distribution of Hampton Roads Transportation Fund Revenues (607007) - To transfer state regional tax revenues to the Hampton Roads Transportation Accountability Commission to fund local and regional transportation projects.

Distribution of Central Virginia Transportation Authority Fund Revenues (607010) - To transfer state regional tax revenues to the Central Virginia Transportation Authority to fund local and regional transportation projects.

FINANCIAL ASSISTANCE TO LOCALITIES (607)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)	
Financial Assistance for City Road Maintenance (607001)	\$ 543,678,359	\$ 522,281,143	\$ (21,397,216)	15
Financial Assistance for County Road Maintenance (607002)	94,400,819	90,553,419	(3,847,400)	15
Financial Assistance for Planning, Access Roads, & Special Projects (607004)	18,526,939	19,227,922	700,983	
Distribution of Northern Virginia Transportation Authority Fund Revenues (607006)	465,625,944	459,852,686	(5,773,258)	1
Distribution of Hampton Roads Transportation Fund Revenues (607007)	314,700,000	324,500,000	9,800,000	1
Distribution of Central Virginia Transportation Authority Fund Revenues (607010)	245,400,000	248,400,000	3,000,000	1

TOTAL FINANCIAL ASSISTANCE TO LOCALITIES **\$1,682,332,061 \$1,664,815,170 \$ (17,516,891)**

HMOF	638,079,178	612,834,562	(25,244,616)
CONSTRUCTION	27,506,715	31,411,344	3,904,629
FEDERAL	10,246,168	10,869,264	623,096
CENTRAL VIRGINIA TRANSPORTATION FUND	245,400,000	248,400,000	3,000,000
NORTHERN VIRGINIA TRANSPORTATION FUND	446,400,000	436,800,000	(9,600,000)
HAMPTON ROADS TRANSPORTATION FUND	281,000,000	287,400,000	6,400,000
HAMPTON ROADS REGIONAL TRANSIT FUND	33,700,000	37,100,000	3,400,000

Non-Toll Supported Transportation Debt Service (612)

Non-Toll Supported Transportation Debt Service consists of:

Highway Transportation Improvement District Debt Service (612001) - To provide for the debt service requirements of the bonds sold to finance transportation improvements in special tax districts. There is currently only one such district, the State Route 28 Highway Transportation Improvement District in Fairfax and Loudoun counties.

Designated Highway Corridor Debt Service (612002) - To provide for the debt service requirements of the bonds sold to finance transportation improvements in special designated highway corridors. The Commonwealth Transportation Board has issued transportation revenue bonds for the U.S. Route 58 Corridor Development Program, and the Northern Virginia Transportation District (NVTD) Program.

Commonwealth Transportation Capital Projects Bond Act Debt Service (612004) - To provide for the debt service requirements of the bonds sold to finance transportation improvements under the Commonwealth Transportation Capital Projects Bond Act.

Federal Transportation Grant Anticipation Revenue Notes Debt Service (612005) - To provide for the debt service requirements of the bonds sold as Federal Transportation Grant Anticipation Revenue bonds (GARVEEs).

Interstate 81 Corridor Improvement Program Debt Service (612006) - To provide for the estimated debt service requirements of the bonds sold to finance transportation improvements on the Interstate 81 Corridor.

Non-Toll Supported Transportation Debt Service (612)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
Highway Transportation Improvement Debt Service (612001)	\$ 8,105,000	\$ 8,105,000	\$ —
Designated Highway Corridor Debt Service (612002)	45,737,600	29,870,073	(15,867,527)
Commonwealth Transportation Capital Projects Bond Act Debt Service (612004)	196,188,225	185,764,225	(10,424,000)
Federal Transportation Grant Anticipation Revenue Notes Debt Service (612005)	143,036,800	144,836,525	1,799,725
Interstate 81 Corridor Improvement Program Debt Service (612006)	12,728,104	10,617,750	(2,110,354)
TOTAL NON-TOLL SUPPORTED DEBT SERVICE	\$ 405,795,729	\$ 379,193,573	\$ (24,491,802)
NVTD	7,565,400	3,953,650	(3,611,750)
ROUTE 28	8,105,000	8,105,000	—
CPR BONDS	196,188,225	185,764,225	(10,424,000)
ROUTE 58	38,172,200	25,916,423	(12,255,777)
I-81	12,728,104	10,617,750	(2,110,354)
FEDERAL	143,036,800	144,836,525	1,799,725

Special Structures (614)

Statewide Special Structures (614000) - Special Structures are very large, indispensable and unique bridges and tunnels identified by the Commissioner of Highways and approved by the Commonwealth Transportation Board. The General Assembly declares it to be in the public interest that the maintenance, rehabilitation, and replacement of special structures in the Commonwealth occur timely as to provide and protect a safe and efficient highway system. The Board is establishing a program for the maintenance, rehabilitation, and replacement of special structures in the Commonwealth. With the assistance of the Department of Transportation, the Board developed and will maintain a plan for the maintenance, rehabilitation, and replacement of special structures in the Commonwealth.

VDOT SPECIAL STRUCTURES	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
TOTAL VDOT SPECIAL STRUCTURES	\$ 89,955,822	\$ 92,654,497	\$ 2,698,675
SPECIAL STRUCTURES	89,955,822	92,654,497	2,698,675

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Administrative and Support Services (699)

Administrative and Support Services is comprised of:

General Management and Direction (699001) - To provide for the general administrative management, direction and support activities of VDOT. This includes, but is not limited to, accounting services, human resources, succession planning, health and safety services, procurement, facilities management, management studies, policy analysis, process improvements, performance management, internal auditing, innovative financing, financial planning services and oversight of compensation programs for all VDOT employees.

Information Technology Services (699002) - To provide for administrative management, direction and infrastructure support for tasks including, but not limited to, automated data processing services for citizens and visitors to the Commonwealth, Virginia's legislative bodies, other state and local government agencies as well as its own Department of Transportation employees.

Facilities and Grounds Management Services (699015) - To provide physical plant maintenance needs to VDOT facilities. This maintenance work is considered ordinary or routine nature and includes the cost of labor, equipment and materials to make minor repairs to utilities such as plumbing, heating, and electrical; and the maintenance of driveways, parking lots, and yards. The service area also funds small renovation/alteration projects that cost no more than \$10,000.

Employee Training and Development (699024) - To provide Employee Training and Development services to VDOT. This includes traditional classroom training and related development activities and tuition reimbursement.

ADMINISTRATIVE & SUPPORT SERVICES (699)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
General Management & Direction (699001)	\$ 207,062,298	\$ 215,427,561	\$ 8,365,263
Information Technology Services (699002)	138,442,094	146,869,354	8,427,260
Facilities and Grounds Management Services (699015)	25,350,204	25,614,234	264,030
Employee Training & Development (699024)	12,814,874	12,985,522	170,648
TOTAL ADMINISTRATIVE & SUPPORT SERVICES	\$ 383,669,470	\$ 400,896,671	\$ 17,227,201
HMOF	382,769,470	399,966,971	17,197,501
CTF	900,000	929,700	29,700

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VDOT Capital Outlay (998)

Capital Outlay funding is provided to support the agency's building and renovation needs as well as Maintenance Reserve needs. This funding may be used for acquisition of real property (including buildings or plant) or machinery or equipment, new construction, and improvements related to state-owned real property, buildings, plant, machinery or equipment (including plans therefore), as defined in the Code of Virginia. All capital outlay projects must be approved by the Governor and General Assembly via the Six-Year Capital Improvement Plan and the Biennial Budget. VDOT receives direction from the Department of Planning and Budget and the Department of General Services on the development and execution of the Capital Outlay Program.

VDOT CAPITAL OUTLAY (998)	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
TOTAL VDOT CAPITAL OUTLAY	\$ 40,000,000	\$ 42,500,000	\$ 2,500,000
CONSTRUCTION	40,000,000	42,500,000	2,500,000

Program Allocations by Fund

VDOT provides funding to other agencies to cover support activities and services related to the transportation programs.

SUPPORT TO OTHER STATE AGENCIES	FY 2026 Revised	FY 2027	INCREASE (DECREASE)
Transportation Appropriation to Other Agencies			
Department of Education	\$ 301,676	\$ 301,676	\$ —
Marine Resources Commission	313,768	313,768	—
Secretary of Transportation	1,068,986	1,068,986	—
Department of State Police	9,179,045	9,179,045	—
Department of Minority Business Enterprise	1,800,567	1,800,567	—
Department of Historic Resources	226,807	226,807	—
Department of Emergency Management	1,360,549	1,360,549	—
Department of Motor Vehicles	15,791,689	22,635,463	6,843,774
Department of Treasury	185,187	185,187	—
Virginia Liaison Office	199,891	199,891	—
Office of the State Inspector General	2,254,194	2,254,194	—
SUBTOTAL	32,682,359	39,526,133	6,843,774
Transfers to the General Fund			
Department of General Services	388,254	550,000	161,746
Department of Agriculture & Conservation Services	97,586	97,586	—
Chesapeake Bay Initiatives	10,000,000	10,000,000	—
Indirect Costs	6,462,324	6,462,324	—
Department of Taxation	2,975,828	2,975,828	—
SUBTOTAL	19,923,992	20,085,738	161,746
Transfers to Other Agencies			
Department of Motor Vehicles (fuel tax evasion)	1,500,000	1,500,000	—
SUBTOTAL	1,500,000	1,500,000	—
TOTAL SUPPORT TO OTHER STATE AGENCIES	\$ 54,106,351	\$ 61,111,871	\$ 7,005,520
HMOF	49,517,604	56,523,124	7,005,520
CONSTRUCTION	3,077,221	3,077,221	—
TPOF	25,849	25,849	—
DMV	31,610	31,610	—
RAIL	237,076	237,076	—
PTF	331,907	331,907	—
PORTS	79,026	79,026	—
AIRPORTS	47,415	47,415	—
DRPT	727,033	727,033	—
SPACE	31,610	31,610	—

Program Allocations by Fund

The following table summarizes VDOT's budget by major program and major fund.

Program	HMOF	Construction	Federal	Bonds	Other*	Total
Environmental Monitoring and Evaluation (514)	\$ —	\$ 22,618,982	\$ —	\$ —	\$ —	\$ 22,618,982
Ground Transportation Planning & Research (602)	19,184,482	71,478,888	27,523,598	—	—	118,186,968
Highway Construction Programs (603)	—	1,652,183,466	984,507,749	—	872,951,362	3,509,642,577
Highway System Maintenance (604)	2,016,904,916	—	287,164,632	—	—	2,304,069,548
Commonwealth Toll Facilities (606)	—	—	—	—	123,663,377	123,663,377
Financial Assistance to Localities (607)	612,834,562	8,358,658	10,869,264	—	1,032,752,686	1,664,815,170
Non-Toll Supported Transportation Debt Service (612)	—	—	144,836,525	—	234,357,048	379,193,573
Special Structures (614)	—	92,654,497	—	—	—	92,654,497
Administrative and Support Services (699)	399,966,971	—	—	—	929,700	400,896,671
VDOT Capital Outlay (998)	—	42,500,000	—	—	—	42,500,000
Support to Other State Agencies	56,523,124	3,077,221	—	—	1,511,526	61,111,871
Support to DRPT Programs	—	9,073,265	—	—	77,500,000	86,573,265
TOTAL	\$3,105,414,055	\$ 1,901,944,977	\$ 1,454,901,768	\$ —	\$2,343,665,699	\$8,805,926,499

* - Other includes I-81 Corridor Improvement Fund, Statewide Interstate Improvement Fund, Tolls, PTF, Route 58, Route 28, Oak Grove, TPOF, Concession Fund Interest and Regional Transportation Funds.

Budget Comparison Schedule for FY 2027

Revenues

Revenue provided by the General Fund of the Commonwealth	\$	—
Taxes		1,215,045,878
Rights and privileges		24,349,398
Sale of property and commodities		—
Interest, dividends, and rents		168,962,467
Fines, forfeitures, court fees		—
Penalties and escheats		17,100,000
Receipts from localities and private sector		795,123,990
Federal grants and contracts		1,454,951,768
Toll revenues		106,563,377
Other		49,845,098
Total Revenues		<u>3,831,941,976</u>

Other Financing Sources

Other financing sources		(3,316,530)
Bond proceeds		434,459,266
Note proceeds		—
Transfers from other state agencies and General Fund		—
Transfers in		4,542,841,787
Total Other Financing Sources		<u>4,973,984,523</u>

Total Revenues and Other Sources **\$8,805,926,499**

Budget Comparison Schedule for FY 2027

Expenditures

Administrative and support services	\$ 400,896,671
Ground transportation system planning and research	118,186,968
Highway system acquisition and construction	3,509,642,577
Highway system maintenance	2,304,069,548
Financial assistance to localities	1,664,815,170
Environmental monitoring and compliance	22,618,982
Toll facility operations and construction	123,663,377
Special Structures	92,654,497
Capital Outlay	42,500,000
Debt Service	379,193,573
Total Expenditures	<u>8,658,241,363</u>

Other Financing Uses

Other financing uses	—
Transfers to other state agencies and General Fund	147,685,136
Transfers out	—
Total Other Financing Uses	<u>147,685,136</u>

Total Expenditures and Other Uses **\$8,805,926,499**

Revenues and Other Sources Over (Under) Expenditures and Other Uses **\$ —**

Appendix I - Powhite Parkway Extension (0436) FY 2027

FY 2027 ESTIMATED REVENUE

Toll Revenues	\$ 11,675,600
TOTAL ESTIMATED REVENUES	\$ 11,675,600
Toll Facility Revolving Account Loan Repayment	2,377,719
TOTAL ESTIMATED REVENUE AVAILABLE FOR EXPENDITURES	\$ 9,297,881

FY 2027 EXPENDITURE BUDGET

Revenue Fund	
Operations	6,297,881
Maintenance Replacement Fund	3,000,000
TOTAL ESTIMATED EXPENDITURES	\$ 9,297,881

Details of Operating Expenditures	ALLOCATION FY 2026	RECOMMENDED FY 2027	INCREASE (DECREASE)
Personal Services	1,702,376	1,534,229	-168,147
Contractual Services	1,448,349	2,097,300	648,951
Supplies and Materials	62,427	46,550	(15,877)
Transfer Payments	2,400,000	2,438,372	38,372
Continuous Charges	135,577	153,229	17,652
Property and Improvements	—	—	—
Equipment	30,600	28,200	(2,400)
Obligations			—
TOTAL - Operating Expenditures	\$ 5,779,329	\$ 6,297,880	\$ 518,551

Appendix I - Coleman Bridge (0437) FY 2027

FY 2027 ESTIMATED REVENUE

Toll Revenues	\$ 758,775
Plus: Cash Transfer From Coleman Bridge Maintenance Replacement Fund	\$ 2,397,215
TOTAL ESTIMATED REVENUE AVAILABLE	\$ 3,155,990

Toll Facility Revolving Account Loan Repayment	—
TOTAL ESTIMATED REVENUE AVAILABLE FOR EXPENDITURES	\$ 3,155,990

FY 2027 EXPENDITURE BUDGET

Revenue Fund	
Operations	3,155,990
Maintenance Replacement Fund	—
TOTAL ESTIMATED EXPENDITURES	\$ 3,155,990

Details of Operating Expenditures	ALLOCATION FY 2026	RECOMMENDED FY 2027	INCREASE (DECREASE)
Personal Services	704,521	383,701	(320,820)
Contractual Services	1,596,400	2,698,764	1,102,364
Supplies and Materials	55,107	8,694	(46,413)
Transfer Payments	440,000	55,000	(385,000)
Continuous Charges	82,686	9,832	(72,854)
Property and Improvements	—	—	—
Equipment	346,657	—	(346,657)
Obligations	—	—	—
TOTAL - Operating Expenditures	\$ 3,225,371	\$ 3,155,990	\$ (69,381)

Appendix I - I-66 Inside the Beltway (0446) FY 2027

FY 2027 ESTIMATED REVENUE

Toll Revenues	\$ 39,788,273
Court Payments	200,000
FY 2024 Carryover	5,125,473
TOTAL ESTIMATED REVENUES	<u>\$ 45,113,746</u>

FY 2027 EXPENDITURE BUDGET

Revenue Fund	
Operations	\$ 42,013,746
Maintenance Replacement Fund	3,100,000
TOTAL ESTIMATED EXPENDITURES	<u>\$ 45,113,746</u>

Details of Operating Expenditures	ALLOCATION FY 2026	RECOMMENDED FY 2027	INCREASE (DECREASE)
Personal Services	\$683,000	\$ 637,661	-\$45,339
Contractual Services	10,400,000	7,883,300	(2,516,700)
Supplies and Materials	25,100	5,800	(19,300)
Transfer Payments	21,831,900	33,474,973	11,643,073
Continuous Charges	—	7,012	7,012
Property and Improvements	—	—	—
Equipment	—	5,000	5,000
Obligations	10,000	—	(10,000.00)
TOTAL - Operating Expenditures	32,950,000	<u>\$ 42,013,746</u>	\$ 9,063,746

Memorandum of Agreement Waterfall Budget

Tolling Operation and Maintenance	\$ 12,838,773
Debt Service on Rail Component Debt	—
NVTC Payment	11,314,082
Pay go for Rail Components	13,444,778
Toll Facilities Revolving Account (TFRA) Repayment	2,390,640
Debt Service on NVTC Debt	—
Additional Repayments to TFRA	—
Remaining to Components selected by NVTC/ Approved by CTB	—
	<u>\$ 39,988,273</u>
FY 2024 Carryover for NVTC	<u>\$ 5,125,473</u>
Total	<u>\$ 45,113,746</u>

Appendix I - I-64 Express Lanes (0447) FY 2027

FY 2027 ESTIMATED REVENUE

Toll Revenues	\$ 8,500,000
TOTAL ESTIMATED REVENUES FOR EXPENDITURES	\$ 8,500,000
TOTAL ESTIMATED REVENUE AVAILABLE	\$ 8,500,000

FY 2027 EXPENDITURE BUDGET

Revenue Fund	
Operations	8,000,000
Maintenance Replacement Fund	500,000
TOTAL ESTIMATED EXPENDITURES	\$ 8,500,000

Details of Operating Expenditures	ALLOCATION FY 2026	RECOMMENDED FY 2027	INCREASE (DECREASE)
Personal Services	509,578	605,986	96,408
Contractual Services	3,659,864	7,087,196	3,427,332
Supplies and Materials	258	200	(58)
Transfer Payments	220,000	300,000	80,000
Continuous Charges	300	6,618	6,318
Property and Improvements	—	—	—
Equipment	10,000	—	(10,000)
Obligations	—	—	—
TOTAL - Operating Expenditures	\$ 4,400,000	\$ 8,000,000	\$ 3,600,000

Index: Acronyms and Terminology

Term	Description
BROS	Bridge Off-System
CMAQ	Congestion Mitigation and Air Quality
CTF	Commonwealth Transportation Fund
DRPT	Department of Rail and Public Transportation
FHWA	Federal Highway Administration
GARVEE	Federal Grant Anticipation Revenue Bonds
HMOF	Highway Maintenance and Operating Fund
NHPP	National Highway Performance Program
NVTD	Northern Virginia Transportation District
PTF	Priority Transportation Fund
Soft Match	The budget contains a significant application of Toll Credits that are used as "soft match" to meet the non-federal share matching requirements. Section 120(j) of Title 23 permits states to substitute certain previous toll-financed investments for state matching funds on current Federal-aid projects. It permits the non-Federal share of a project's cost to be met through a "soft match" of toll credits. The federal share on most projects in the future can effectively be increased up to 100 percent. However, the use of soft match does not increase the federal funding available to Virginia.
STP	Surface Transportation Program
STP Regional	Federal allocation that is to be used in urbanized areas with population greater than 200,000 – This portion is to be divided among those areas based on their relative share of population
STP Statewide	Surface Transportation Program sub-allocation that may be used in any area of the State
STP Under 200,000	Federal allocation that is to be used in areas with population greater than 5,000 but no more than 200,000
STP Under 5,000	Federal allocation that is to be used in areas with population of 5,000 or less
TAP	Transportation Alternatives Program
Tele Fees	Allocation of revenue from Public Rights-of-Way Use Fee to a provider of telecommunications service
Toll Facilities Revolving	Toll Facilities Revolving Account
TPOF	Transportation Partnership Opportunity Fund
TTF	Transportation Trust Fund

Endnotes

Endnote Number	Description
1	Revenue changes reflect impact of updated state revenue forecast.
2	Decrease represents the unallocated Highway Maintenance and Operating Fund balance from prior years and decreased estimates for miscellaneous revenues.
3	Decrease represents lack of General Fund dollars made available in Fiscal Year 2027. Amounts will be updated pending final 2027 Appropriation Act.
4	Federal revenue updates based on apportionment details and obligation limitation available to Virginia. Decrease is due to discontinuation of several IJA funding programs.
5	Revenue and allocations represent funding from regional entities or localities for projects.
6	Other Revenue includes updates for interest earnings expectations and other miscellaneous revenue sources.
7	Revenue and allocations reflected planned use of bond proceeds for Route 58 Corridor Program.
8	Allocations in previous fiscal year include a one-time adjustment for wetlands credits and municipal separate storm sewer system compliance activities.
9	Allocations adjustments reflect program growth.
10	Allocation change based on the Six-Year Improvement Program. Updates based on funds available for Construction Formula Distribution.
11	Includes updated revenue estimate for the Fuel Tax dedicated to the Special Fund Account for the Construction District Grant Program.
12	Revenue and allocations represent funding from regional entities or localities for projects.
13	Allocation change reflects updated interest earnings estimate for the Priority Transportation Fund. PTF allocations for rail improvements are provided as support to Rail/Virginia Passenger Rail Authority as well as priority projects.
14	Includes updated revenue estimate for Fuel Tax dedicated to the Interstate 81 Corridor Improvements Program as well as planned TIFIA loans in FY 2027.
15	Allocation adjustments reflect program growth and supplemental funding for the VDOT Maintenance Program and Financial Assistance to Localities.
16	Allocation adjustments reflect updated assumptions for toll facilities.
17	General Fund dollars were provided for toll relief on Elizabeth River Crossings, \$24 million in FY 2026, which is not assumed in FY 2027. Amount will be updated pending final 2027 Appropriation Act.
18	Update reflects prescribed change in Special Structures funding.
19	Allocation adjustment reflects program growth for personal services and nonpersonal services as well as supplemental IT funding.
20	Amounts for FY 2027 include anticipated interest earnings for the Transportation Partnership Opportunity Fund (TPOF) and the Virginia Transportation Infrastructure Bank (VTIB).