



FY 2027

VDOT Annual Budget
June 2026

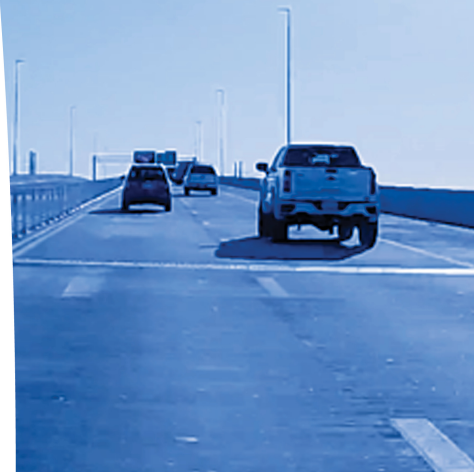


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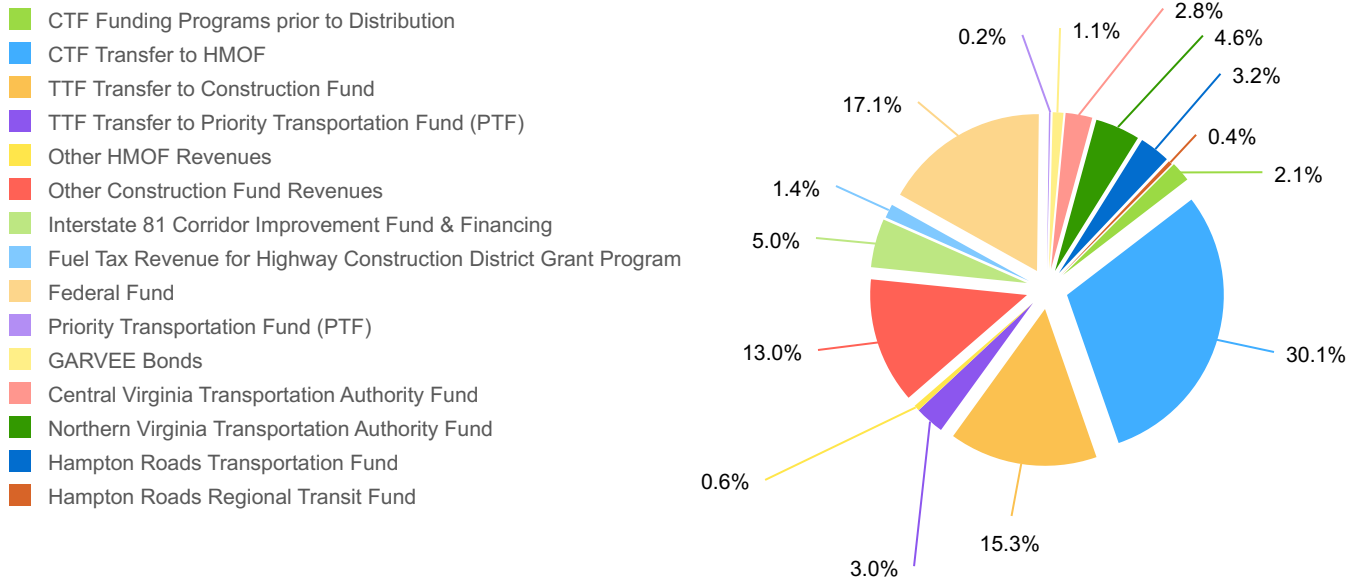
Overview

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 \$8,998,584,680.46 a 6.3% increase over the FY 2026 2nd Revised 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



Overview

Detailed Sources of Transportation Funds

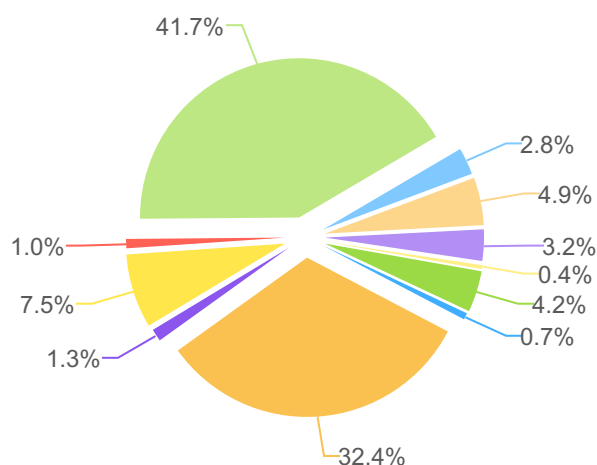
CTF Funding Programs prior to Distribution	\$ 187,654,497
CTF Transfer to HMOF	2,704,920,560
TTF Transfer to Construction Fund	1,377,387,979
TTF Transfer to Priority Transportation Fund (PTF)	272,878,751
Other HMOF Revenues	53,678,105
Other Construction Fund Revenues	1,168,251,151
Interstate 81 Corridor Improvement Fund & Financing	452,092,464
Fuel Tax Revenue for Highway Construction District Grant Program	129,945,878
Federal Fund	1,539,446,727
Priority Transportation Fund (PTF)	15,628,568
General Funds	7,000,000
GARVEE Bonds	100,000,000
Subtotal	\$ 8,008,884,680
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	\$ 8,998,584,680

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 2nd Revised	FY 2027	INCREASE (DECREASE)
Debt Service	\$ 405,795,729	\$ 378,491,273	\$ (27,304,456)
Other Agencies and Transfers	54,106,351	61,280,355	7,174,004
Maintenance & Operations	3,192,280,797	2,919,443,361	(272,837,436)
Toll Facility Operations	149,545,336	114,260,000	(35,285,336)
Administration & Other Programs	609,740,056	678,952,117	69,212,061
Public Transportation & Rail	116,152,312	86,573,265	(29,579,047)
Construction Program	2,896,889,817	3,749,884,309	852,994,492.46
Subtotal	\$7,424,510,398	\$7,988,884,680	\$564,374,282
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	\$8,998,584,680	\$ 567,574,282.46

- 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 2nd 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	33,578,105	(39,816,718)	2
Subtotal	\$ 2,664,731,854	\$ 2,758,598,665	\$ 93,866,811	
Transfer from Construction	668,430,842	366,749,075	(301,681,767)	
Total	\$ 3,333,162,696	\$ 3,125,347,740	\$ (207,814,956)	

Commonwealth Transportation Fund & Transportation Trust Fund

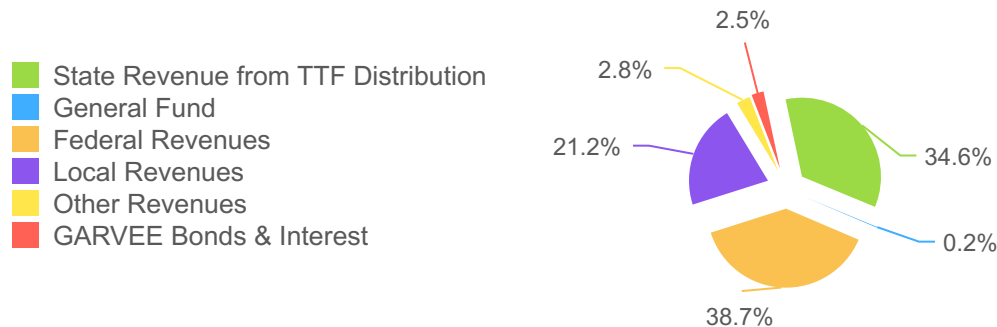
Chapter 1230 amends the allocation of funds. Before funds are distributed between the Transportation Trust Fund and the Highway Maintenance and Operating Fund (HMOF), (i) \$40 million annually will be deposited into the Route 58 Corridor Development Fund; (ii) \$40 million annually will be deposited 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 2nd 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 2nd 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	7,000,000	(192,000,000)
Federal Revenues	1,540,944,822	1,539,446,727	(1,498,095)
Local Revenues	476,166,088	845,254,874	369,088,786
Other Revenues	134,503,199	112,391,874	(22,111,325)
GARVEE Bonds & Interest	—	100,000,000	100,000,000
Total	\$ 3,660,539,398	\$ 3,981,481,454	\$ 320,942,056

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 2nd Revised	FY 2027	Difference	
Regional Transportation Funds	\$ 986,500,000	\$ 989,700,000	\$ 3,200,000	1
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	1
Powhite Parkway Extension Toll Revenue	11,675,600	6,000,000	(5,675,600)	
Coleman Bridge Toll Revenue	3,155,990	60,000	(3,095,990)	
I-66 Inside the Beltway Toll Revenue	45,113,746	36,100,000	(9,013,746)	
I-64 Express Lanes Toll Revenue	8,500,000	15,000,000	6,500,000	
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)	1
Transportation Partnership Opportunity Fund	36,660,000	38,402,487	1,742,487	20
Route 58	74,200,000	—	(74,200,000)	7
Route 28	8,105,000	8,105,000	—	
Other	134,590,000	133,628,009	(961,991)	20
Total	\$ 1,876,030,761	\$ 2,086,797,598	\$ 210,766,837	

Total Construction Major Sources (page 7)	3,660,539,398	3,981,481,454	320,942,056	
Transfer to HMOF	(668,430,842)	(366,749,075)	301,681,767	
Total Construction Fund	\$ 4,868,139,317	\$ 5,701,529,977	\$ 833,390,660	

VDOT Program Descriptions and Allocations

Summary of Allocations by Program

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

	FY 2026 2nd Revised	FY 2027	INCREASE (DECREASE)
Environmental Monitoring and Evaluation (514) \$	30,955,630	\$ 26,035,378	\$ (4,920,252)
Ground Transportation Planning and Research (602)	96,662,456	121,799,169	25,136,713
Highway Construction Programs (603)	2,836,053,170	3,684,908,739	848,855,569
Highway System Maintenance (604)	2,554,201,619	2,306,650,090	(247,551,529)
Commonwealth Toll Facilities (606)	149,545,336	114,260,000	(35,285,336)
Financial Assistance to Localities (607)	1,680,010,901	1,665,583,411	(14,427,490)
Non-Toll Supported Transportation Debt Service (612)	405,795,729	378,491,273	(27,304,456)
Special Structures (614)	89,955,822	92,654,497	2,698,675
Administrative and Support Services (699)	377,571,072	417,848,503	40,277,431
VDOT Capital Outlay (998)	40,000,000	42,500,000	2,500,000
Support to Other State Agencies	54,106,351	61,280,355	7,174,004
Support to DRPT/VPRA Programs	116,152,312	86,573,265	(29,579,047)
Total	\$ 8,431,010,398	\$ 8,998,584,680	\$ 567,574,282

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 2nd Revised	FY 2027	INCREASE (DECREASE)
Environmental Monitoring & Compliance for Highway Projects (514008)	\$ 17,819,110	\$ 16,461,926	\$ (1,357,184)
Environmental Monitoring Program Management (514009)	4,781,184	5,001,360	220,176
Municipal Separate Storm Sewer System Compliance Activities (514010)	8,355,336	4,572,092	(3,783,244)
TOTAL ENVIRONMENTAL MONITORING & EVALUATION	\$ 30,955,630	\$ 26,035,378	\$ (4,920,252)
TTF	30,955,630	26,035,378	(4,920,252)

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 2nd Revised	FY 2027	INCREASE (DECREASE)
Ground Transportation System Planning (602001)	\$ 83,543,886	\$ 99,631,720	\$ 16,087,834
Ground Transportation System Research (602002)	7,918,353	14,659,781	6,741,428
Ground Transportation Program Management (602004)	5,200,217	7,507,668	2,307,451
TOTAL PLANNING & RESEARCH	\$ 96,662,456	\$ 121,799,169	\$ 25,136,713
HMOF	12,321,349	19,230,680	6,909,331
CONSTRUCTION	58,384,632	74,200,788	15,816,156
FEDERAL	25,956,475	28,367,701	2,411,226

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 2nd Revised	FY 2027	INCREASE (DECREASE)	
State of Good Repair Program (603020)	\$ 300,980,223	\$ 412,278,839	\$ 111,298,616	10
High Priority Projects Program(603021)	194,307,865	269,971,902	75,664,037	10
Construction District Grant Programs (603022)	316,583,132	399,917,780	83,334,648	10
Specialized State and Federal Programs (603023)	1,418,090,787	1,710,331,511	292,240,724	
Virginia Highway Safety Improvement Program (603017)	134,783,478	134,985,951	37,832,019	10
Interstate Operations and Enhancement Program (603018)	274,702,353	686,653,689	242,267,356	10
Construction Management (603015)	64,550,898	70,769,067	6,218,169	
TOTAL CONSTRUCTION	\$2,836,053,170	\$3,684,908,739	\$ 848,855,569	
CONSTRUCTION	1,030,137,503	1,727,839,235	697,701,732	
FEDERAL	1,064,077,253	1,068,110,688	4,033,435	
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	45,618,641	(67,894,415)	
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	7,000,000	(168,000,000)	
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 2nd Revised	FY 2027	INCREASE (DECREASE)	
TOTAL STATE OF GOOD REPAIR	\$ 300,980,223	\$ 412,278,839	\$ 111,298,616	10
CONSTRUCTION	101,161,929	211,833,070	110,671,141	
FEDERAL	199,818,294	200,445,769	627,475	

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 2nd Revised	FY 2027	INCREASE (DECREASE)	
TOTAL HIGH PRIORITY PROJECTS	\$ 194,307,865	\$ 269,971,902	\$ 75,664,037	10
CONSTRUCTION	61,095,668	112,019,241	50,923,573	
FEDERAL	133,212,197	157,952,661	24,740,464	
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 2nd Revised	FY 2027	INCREASE (DECREASE)	
TOTAL CONSTRUCTION DISTRICT GRANT	\$ 316,583,132	\$ 399,917,780	\$ 83,334,648	10;11
CONSTRUCTION	61,095,668	163,613,278	102,517,610	
SPECIAL FUND ACCOUNT FOR CONSTRUCTION				
DGP	122,275,267	129,945,878	7,670,611	
FEDERAL	133,212,197	106,358,624	(26,853,573)	
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 2nd Revised	FY 2027	INCREASE (DECREASE)	
CMAQ & State Match	\$ 35,424,518	\$ 64,724,055	\$ 29,299,537	
Participating Project Costs	60,000,000	60,000,000	—	
Project Participation from CVTA	22,305,893	18,176,916	(4,128,977)	12
Project Participation from HRTAC	330,984,748	337,045,030	6,060,282	12
HRTAC Participation for Hampton Roads Bridge-Tunnel Expansion Project	—	—	—	12
Project Participation from NVT	14,883,137	379,450,496	364,567,359	12
Revenue Sharing	200,000,000	203,204,658	3,204,658	
STP Set-aside	35,272,146	30,227,295	(5,044,851)	4
STP Regional & State Match	121,218,145	138,367,198	17,149,053	4
Tele Fees	7,291,310	8,279,103	987,793	
PTF for Multimodal Improvements	—	—	—	
PTF for Construction Projects	29,935,368	45,618,641	15,683,273	13
Carbon Reduction Program and State Match	32,545,509	35,374,037	2,828,528	4
PROTECT	37,214,231	40,599,597	3,385,366	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	56,454,000	46,396,000	4
Garvee Bond Proceeds	—	100,000,000	100,000,000	
Nimmo Parkway	—	—	—	
PTF Excess Revenue Allocation	73,519,688	—	(73,519,688)	
Other	182,894,710	192,810,485	9,915,775	
TOTAL SPECIALIZED STATE AND FEDERAL PROGRAMS (603023)	\$ 1,418,090,787	\$ 1,710,331,511	\$ 292,240,724	

Highway Construction Programs (603)

SPECIALIZED STATE AND FEDERAL PROGRAMS (603023)	FY 2026 2nd Revised	FY 2027	INCREASE (DECREASE)
CONSTRUCTION	667,494,622	1,047,475,455	379,980,833
FEDERAL	398,016,270	343,472,517	(54,543,753)
GENERAL FUND	—	7,000,000	7,000,000
PTF	113,513,056	45,618,641	(67,894,415)
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	\$ 1,710,331,511	\$ 292,240,724

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 2nd Revised	FY 2027	INCREASE (DECREASE)	
TOTAL VHSIP	\$ 97,153,932	\$134,985,951	\$ 37,832,019	10
TTF	30,547,834	26,569,355	(3,978,479)	
FEDERAL	66,606,098	108,416,596	41,810,498	

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 2nd Revised	FY 2027	INCREASE (DECREASE)	
TOTAL IOEP	\$ 444,386,333	\$ 686,653,689	\$ 242,267,356	10;14
TTF	44,190,884	95,559,769	51,368,885	
FEDERAL	133,212,197	151,464,521	18,252,324	
General Fund	175,000,000	0	(175,000,000)	
I-81	91,983,252	439,629,399	347,646,147	

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 2nd Revised	FY 2027	INCREASE (DECREASE)
TOTAL CONSTRUCTION MANAGEMENT	\$ 64,550,898	\$ 70,769,067	\$ 6,218,169
TTF	64,550,898	70,769,067	6,218,169

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 2nd Revised	FY 2027	INCREASE (DECREASE)
Interstate Maintenance (604001)	\$ 580,955,676	\$ 528,046,415	\$ (52,909,261)
Primary Maintenance (604002)	754,467,408	687,729,643	(66,737,765)
Secondary Maintenance (604003)	730,638,627	630,715,238	(99,923,389)
Transportation Operations Services (604004)	383,962,759	360,088,197	(23,874,562)
Highway Maintenance Program Management & Direction (604005)	104,177,149	100,070,597	(4,106,552)
TOTAL HIGHWAY SYSTEM MAINTENANCE	\$2,554,201,619	\$2,306,650,090	\$ (247,551,529)
HMOF	2,256,623,493	2,019,696,536	(236,926,957)
FEDERAL	297,578,126	286,953,554	(10,624,572)

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 2nd Revised	FY 2027	INCREASE (DECREASE)	
Acquisition & Construction (606001)	\$ —	\$ —	\$ —	
Debt Service (606002)	—	—	—	
Maintenance & Operations (606003)	68,445,336	57,160,000	(11,285,336)	16
Toll Facilities Revolving (606004)	81,100,000	57,100,000	(24,000,000)	17
TOTAL TOLL FACILITIES	\$ 149,545,336	\$ 114,260,000	\$ (35,285,336)	
POWHITE	11,675,600	6,000,000	(5,675,600)	
COLEMAN	3,155,990	60,000	(3,095,990)	
I-66 INSIDE THE BELTWAY	45,113,746	36,100,000	(9,013,746)	
I-64 EXPRESS LANES	8,500,000	15,000,000	6,500,000	
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 2nd Revised	FY 2027	INCREASE (DECREASE)	
Financial Assistance for City Road Maintenance (607001)	\$ 543,678,359	\$ 522,246,062	\$ (21,432,297)	15
Financial Assistance for County Road Maintenance (607002)	94,400,819	90,547,209	(3,853,610)	15
Financial Assistance for Planning, Access Roads, & Special Projects (607004)	18,526,939	20,142,528	1,615,589	
Distribution of Northern Virginia Transportation Authority Fund Revenues (607006)	463,304,784	459,747,612	(3,557,172)	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	\$1,680,010,901	\$1,665,583,411	\$ (14,427,490)	
HMOF	638,079,178	612,793,271	(25,285,907)	
CONSTRUCTION	25,185,555	31,911,881	6,726,326	
FEDERAL	10,246,168	11,178,259	932,091	
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 2nd 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	185,061,925	(11,126,300)
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	\$ 378,491,273	\$ (25,194,102)
NVTD	7,565,400	3,953,650	(3,611,750)
ROUTE 28	8,105,000	8,105,000	—
CPR BONDS	196,188,225	185,061,925	(11,126,300)
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 2nd Revised	FY 2027	INCREASE (DECREASE)	
TOTAL VDOT SPECIAL STRUCTURES	\$ 89,955,822	\$ 92,654,497	\$ 2,698,675	18
SPECIAL STRUCTURES	89,955,822	92,654,497	2,698,675	

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 2nd Revised	FY 2027	INCREASE (DECREASE)
General Management & Direction (699001)	\$ 203,048,479	\$ 219,226,748	\$ 16,178,269
Information Technology Services (699002)	138,440,880	158,840,512	20,399,632
Facilities and Grounds Management Services (699015)	25,256,024	25,737,649	481,625
Employee Training & Development (699024)	10,825,689	14,043,594	3,217,905
TOTAL ADMINISTRATIVE & SUPPORT SERVICES	\$ 377,571,072	\$ 417,848,503	\$ 40,277,431
HMOF	379,124,749	416,918,803	37,794,054
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 2nd 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 2nd Revised	FY 2027	INCREASE (DECREASE)
Transportation Appropriation to Other Agencies			
Department of Education	\$ 301,676	\$ 315,842	\$ 14,166
Marine Resources Commission	313,768	363,743	49,975
Secretary of Transportation	1,068,986	1,120,845	51,859
Department of State Police	9,179,045	9,205,530	26,485
Department of Minority Business Enterprise	1,800,567	1,792,855	(7,712)
Department of Historic Resources	226,807	226,807	—
Department of Emergency Management	1,360,549	1,411,102	50,553
Department of Motor Vehicles	15,791,689	22,635,463	6,843,774
Department of Treasury	185,187	195,518	10,331
Virginia Liaison Office	199,891	232,124	32,233
Office of the State Inspector General	2,254,194	2,254,194	—
SUBTOTAL	32,682,359	39,754,023	7,071,664
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	2,916,422	(59,406)
SUBTOTAL	19,923,992	20,026,332	102,340
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	\$ 61,280,355	\$ 7,174,004
HMOF	49,517,604	56,708,450	7,190,846
CONSTRUCTION	3,077,221	3,083,445	6,224
TPOF	25,849	25,849	—
DMV	31,610	31,119	(491)
RAIL	237,076	233,396	(3,680)
PTF	331,907	326,753	(5,154)
PORTS	79,026	77,799	(1,227)
AIRPORTS	47,415	46,679	(736)
DRPT	727,033	715,746	(11,287)
SPACE	31,610	31,119	(491)

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)	\$ —	\$ 26,035,378	\$ —	\$ —	\$ —	\$ 26,035,378
Ground Transportation Planning & Research (602)	19,230,680	74,200,788	28,367,701	—	—	121,799,169
Highway Construction Programs (603)	—	1,784,293,235	1,011,656,688	—	888,958,816	3,684,908,739
Highway System Maintenance (604)	2,019,696,536	—	286,953,554	—	—	2,306,650,090
Commonwealth Toll Facilities (606)	—	—	—	—	114,260,000	114,260,000
Financial Assistance to Localities (607)	612,793,271	8,964,269	11,178,259	—	1,032,647,612	1,665,583,411
Non-Toll Supported Transportation Debt Service (612)	—	—	144,836,525	—	233,654,748	378,491,273
Special Structures (614)	—	92,654,497	—	—	—	92,654,497
Administrative and Support Services (699)	416,918,803	—	—	—	929,700	417,848,503
VDOT Capital Outlay (998)	—	42,500,000	—	—	—	42,500,000
Support to Other State Agencies	56,708,450	3,083,445	—	—	1,488,460	61,280,355
Support to DRPT Programs	—	9,073,265	—	—	77,500,000	86,573,265
TOTAL	\$3,125,347,740	\$ 2,040,804,877	\$ 1,482,992,727	\$ —	\$2,349,439,336	\$8,998,584,680

* - 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	Amount
Revenue provided by the General Fund of the Commonwealth	\$ 7,000,000
Taxes	1,215,045,878
Rights and privileges	24,136,128
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	905,921,771
Federal grants and contracts	1,539,446,727
Toll revenues	97,160,000
Other	49,845,098
Total Revenues	<u>4,024,618,069</u>
Other Financing Sources	
Other financing sources	(3,334,442)
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>4,973,966,611</u>
Total Revenues and Other Sources	<u>\$8,998,584,680</u>

Budget Comparison Schedule for FY 2027

Expenditures	Amount
Administrative and support services	\$ 417,848,503
Ground transportation system planning and research	121,799,169
Highway system acquisition and construction	3,684,908,739
Highway system maintenance	2,306,650,090
Financial assistance to localities	1,665,583,411
Environmental monitoring and compliance	26,035,378
Toll facility operations and construction	114,260,000
Special Structures	92,654,497
Capital Outlay	42,500,000
Debt Service	378,491,273
Total Expenditures	<u>8,850,731,060</u>

Other Financing Uses	
Other financing uses	—
Transfers to other state agencies and General Fund	147,853,620
Transfers out	—
Total Other Financing Uses	<u>147,853,620</u>

Total Expenditures and Other Uses	<u><u>\$8,998,584,680</u></u>
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Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u><u>\$ —</u></u>
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Appendix I - Powhite Parkway Extension (0436) FY 2027

FY 2027 ESTIMATED REVENUE

Toll Revenues	\$ 6,000,000
TOTAL ESTIMATED REVENUES	\$ 6,000,000
Toll Facility Revolving Account Loan Repayment	2,481,091
TOTAL ESTIMATED REVENUE AVAILABLE FOR EXPENDITURES	\$ 3,518,909

FY 2027 EXPENDITURE BUDGET

Revenue Fund	
Operations	3,518,909
Maintenance Replacement Fund	—
TOTAL ESTIMATED EXPENDITURES	\$ 3,518,909

Details of Operating Expenditures	ALLOCATION FY 2026	RECOMMENDED FY 2027	INCREASE (DECREASE)
Personal Services	1,534,229	970,199	-564,030
Contractual Services	2,097,300	1,203,050	(894,250)
Supplies and Materials	46,550	16,830	(29,720)
Transfer Payments	2,438,372	1,252,910	(1,185,462)
Continuous Charges	153,229	71,600	(81,629)
Property and Improvements	—	—	—
Equipment	28,200	4,320	(23,880)
Obligations			—
TOTAL - Operating Expenditures	\$ 6,297,880	\$ 3,518,909	\$ (2,778,971)

Appendix I - Coleman Bridge (0437) FY 2027

FY 2027 ESTIMATED REVENUE

Final Toll Violation Payments	\$	60,000
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TOTAL ESTIMATED REVENUE AVAILABLE	<u>\$</u>	<u>60,000</u>
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Toll Facility Revolving Account Loan Repayment		—
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TOTAL ESTIMATED REVENUE AVAILABLE FOR EXPENDITURES	<u>\$</u>	<u>60,000</u>
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FY 2027 EXPENDITURE BUDGET

Revenue Fund

Operations		60,000
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Maintenance Replacement Fund		—
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TOTAL ESTIMATED EXPENDITURES	<u>\$</u>	<u>60,000</u>
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Details of Operating Expenditures	ALLOCATION FY 2026	RECOMMENDED FY 2027	INCREASE (DECREASE)
Personal Services	383,701	—	(383,701)
Contractual Services	2,698,764	—	(2,698,764)
Supplies and Materials	8,694	—	(8,694)
Transfer Payments	55,000	60,000	5,000
Continuous Charges	9,832	—	(9,832)
Property and Improvements	—	—	—
Equipment	—	—	—
Obligations	—	—	—
TOTAL - Operating Expenditures	<u>\$ 3,155,990</u>	<u>\$ 60,000</u>	<u>\$ (3,095,990)</u>

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

FY 2027 ESTIMATED REVENUE

Toll Revenues	\$	35,900,000
Court Payments		200,000

TOTAL ESTIMATED REVENUES	\$	36,100,000
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FY 2027 EXPENDITURE BUDGET

Revenue Fund		
Operations	\$	33,000,000
Maintenance Replacement Fund		3,100,000
TOTAL ESTIMATED EXPENDITURES	\$	36,100,000

Details of Operating Expenditures	ALLOCATION FY 2026	RECOMMENDED FY 2027	INCREASE (DECREASE)
Personal Services	\$637,661	\$ 670,819	\$33,158
Contractual Services	7,883,300	13,694,995	5,811,695
Supplies and Materials	5,800	5,800	—
Transfer Payments	33,474,973	18,616,374	(14,858,599)
Continuous Charges	7,012	7,012	—
Property and Improvements	—	—	—
Equipment	5,000	5,000	—
Obligations	—	—	—
TOTAL - Operating Expenditures	42,013,746	\$ 33,000,000	\$ (9,013,746)

Memorandum of Agreement Waterfall Budget

Tolling Operation and Maintenance	\$	17,483,626
Debt Service on Rail Component Debt		—
NVTC Payment		11,596,934
Pay go for Rail Components		7,019,440
Toll Facilities Revolving Account (TFRA) Repayment		
Debt Service on NVTC Debt		—
Additional Repayments to TFRA		—
Remaining to Components selected by NVTC/ Approved by CTB		—
	\$	36,100,000
NVTC Carryover Balance	\$	9,964,943
Total	\$	46,064,943

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

FY 2027 ESTIMATED REVENUE

Toll Revenues	\$ 15,000,000
TOTAL ESTIMATED REVENUES FOR EXPENDITURES	\$ 15,000,000
TOTAL ESTIMATED REVENUE AVAILABLE	\$ 15,000,000

FY 2027 EXPENDITURE BUDGET

Revenue Fund	
Operations	11,427,000
HREL Operations	2,215,000
Reserve Funding	1,358,000
TOTAL ESTIMATED EXPENDITURES	\$ 15,000,000

Details of Operating Expenditures	ALLOCATION FY 2026	RECOMMENDED FY 2027	INCREASE (DECREASE)
Personal Services	509,578	583,542	73,964
Contractual Services	3,659,864	10,072,000	6,412,136
Supplies and Materials	258	2,500	2,242
Transfer Payments	220,000	760,000	540,000
Continuous Charges	300	8,958	8,658
Property and Improvements	—	—	—
Equipment	10,000	—	(10,000)
Obligations	—	—	—
TOTAL - Operating Expenditures	\$ 4,400,000	\$ 11,427,000	\$ 7,027,000

Details of HREL Operating Expenditures

Routine Maintenance Costs	—	746,000	—
Operations Costs	—	395,000	—
Major (Life Cycle) Maintenance Costs	—	593,000	—
Master Tolling Agreement Costs	\$ —	\$ 481,000	\$ —
TOTAL - HREL Expenditures	\$ —	\$ 2,215,000	\$ —

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 reduction in General Fund dollars made available in Fiscal Year 2027. Amount will be updated pending final 2027 Appropriation Act.
4	Federal revenues reflect updated apportionment details from FHWA. Net changes reflect discontinuation of certain IJA funding programs and inclusion of Congressionally Directed Spending earmarks.
5	Revenue and allocations represent funding from regional entities or localities for projects.
6	Updates reflect interest earnings expectations and unallocated balances.
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 adjustment reflects reduction in supplemental funding for the VDOT Maintenance and Operations Program and Financial Assistance to Localities and one-time adjustments in the prior fiscal year to address emergency response spending and employee bonuses.
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 personnel services as well as supplemental IT funding. Amount will be updated pending final 2027 Appropriation Act.
20	Amounts for FY 2027 include anticipated interest earnings for the Transportation Partnership Opportunity Fund (TPOF) and the Virginia Transportation Infrastructure Bank (VTIB).