

PILOT and the Local Option Municipal Transportation Special Funds
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Senate Committee on Transportation – 4/15/2026

H.944 - FY27 Transportation Bill

PILOT SF Budget Outlook			
Description	FY27 Estimated Expenditures	FY28 without Reappraisal Payments	FY28 with Reappraisal Payments
Fund Balance at Beginning of FY	13,207,355	10,248,355	10,248,355
Revenues			
JFO-Tax Consensus Projection for PILOT Revenue*	16,193,000	16,650,000	16,650,000
Expenses			
Statutory PILOT Payments (includes Grand List Stabilization Program)	(12,592,000)	(12,592,000)	(12,592,000)
Telecom Valuation Project	(150,000)	(150,000)	(150,000)
Reappraisal and Listing Payments - B.139	(3,410,000)		(3,410,000)
Proposed FY27 Appropriation for Town Highway Aid in H.944	(3,000,000)		
Subtotal	(19,152,000)	(12,742,000)	(16,152,000)
Amount Available for Town Highway Aid			
Difference Between Revenue and PILOT SF Payments		4,058,000	648,000
Local Option Municipal Transportation (LOMT) Special Fund Revenue		(3,043,500)	(486,000)
Total State LOT Uses (Except Aviation Fuel)			
PILOT Appropriations and Allocation to LOMT SF		(15,785,500)	(16,638,000)
Estimated PILOT Special Fund Balance at End of FY	10,248,355	11,112,855	10,260,355

*Note: Projections for FY28 are JFO estimates only