

**Remote Finance Committee
Meeting Agenda
Thursday, November 6, 2025
5:00 PM**



MEMBERS
Councilor April Fournier, Chair
Councilor Benjamin Grant
Councilor Wesley Pelletier
Mayor Mark Dion (Ex-Officio)

Remote via ZOOM

PUBLIC COMMENT INFORMATION

To submit written public comment on an agenda item for which public comment is being accepted, email finance@portlandmaine.gov. Submissions must be received by 12:00 pm the day before the Finance Committee meeting to guarantee their inclusion in the agenda packet. All submissions must include the commenter's name and legal address. To help ensure your comment is submitted for the correct item, please include the name of the agenda item (see below).

ZOOM MEETING INFORMATION

This meeting will take place remotely using Zoom. This meeting will be held remotely pursuant to the Remote Meeting Policy adopted by the Portland City Council. Allow your computer to install the free Zoom app to get the best meeting experience. If you are not able to attend live, a recording will be available in the Agenda Center following the meeting. For agenda items where public comment is scheduled, you will need to use the "raise your hand" feature. To raise your hand via the telephone, please hit *9. You will be unmuted by the host when it is time for public comment.

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+16469313860,,85815653186#,,,,*742545# US

+19292056099,,85815653186#,,,,*742545# US (New York)

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+1 646 931 3860 US

+1 929 205 6099 US (New York)

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Webinar ID: 858 1565 3186

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1. Introductions

2. 2026 Metro Assessment and Council Options

On October 31, 2025 Metro submitted their 2026 budget to the City. The budget includes an assessment increase for Portland of 20% or approximately \$600k. Should the Council choose to reject the budget, such rejection must occur within 30 days. Acceptance of the budget and local assessment can occur by taking no action (simply a City Council Communication on a November agenda) or by a formal vote of acceptance. Due to the significance of the FY27

increase the budget will be initially discussed at tonight's Finance Committee meeting to ensure Council support. City and METRO staff will be in attendance to discuss the increase for FY27, the service level enhancements, outlook for FY28, and why the budget is being recommended for acceptance. This is a discussion item only, no action is scheduled at the current meeting.

3. 2026 Capital Improvement Plan Process and Capital Project Selection Criteria

In 2025, City staff made several key changes to the Capital Improvement Plan (CIP) process. Most notably, staff better aligned project selection with established City priorities, added additional evaluation of project submissions based on clear criteria weighted to reflect City priorities, added emphasis on equity and sustainability, and established a Capital Projects Advisory Committee (CPAC) to assist in the CIP project assessment process. At the current meeting, staff will review the CIP timeline, investment priorities and capital project selection criteria for 2026. This is a discussion item only, no action is scheduled at the current meeting.

4. Review of Portland Draft Payment-in-Lieu-of-Taxes Policy (PILOT)

The City's Finance Committee (and other Council Committees) have explored a PILOT policy for Portland at several points in time over the last several years. At the current meeting, staff will review the latest draft of the PILOT policy, review calculations of voluntary PILOT payment amounts which would be due by entity after factoring in the \$10M exemption, and discuss the proposed service fee ordinance. This is a discussion item only, no action is scheduled at the current meeting.

5. Other Items for Discussion

- a. PSTEP Q&A Follow Up**
- b. American Rescue Plan Act Reporting / Spending Update**
- c. Future Meeting Topic - PPS Memorandum of Understanding**

6. Adjournment

October 31, 2025

Danielle West
City Manager
City of Portland
389 Congress Street
Portland, ME 04101

Re: Greater Portland Transit District: Preliminary 2026 Budget and Municipal Assessment

Dear Ms. West:

In accordance with MRS Title 30-A, Chapter 163 (Transportation), the Greater Portland Transit District (“Metro”) is submitting its fiscal year 2026 operating budget and municipal assessment. Metro’s 2026 fiscal year operates from January 1, 2026 - December 31, 2026. **The assessment amount for the City of Portland for fiscal year 2026 is \$3,598,380.**

On October 23, 2025, Metro’s Board of Directors unanimously approved the fiscal year 2026 preliminary budget and municipal assessments. The total operating budget for fiscal year 2026 is \$20,155,505 and represents a 4.7% increase compared to FY 2025.

The municipal assessments associated with Metro’s FY 2026 are drawn from the municipalities’ forthcoming fiscal year 2026-27. In accordance with MRS Title 30-A, §3516, the “municipal officers” (i.e., the city/town councils) of your communities are required to notify Metro of a rejection of the local assessment within thirty (30) calendar days of this submission. Acceptance of the local assessment may be achieved either by affirmative action by city/town councils or by no formal action within the 30-day timeframe.



30-A-MRS §3516 requires Metro to adopt and implement its annual budget according to the following timeline:

Table 1: Metro’s Budget Adoption Calendar

| Milestone | Action |
|-------------|---|
| October 31 | Date by which a preliminary operating budget must be approved along with the formula by which local contributions are determined and the local contribution amounts. |
| November 1 | Date by which Metro is required to submit the preliminary budget, local contribution formula, and local contribution amounts to the “municipal officers” (i.e., the city/town councils) of member municipalities. |
| November 30 | Date by which city/town councils are required to notify Metro of a rejection of the formula by which local assessments are determined. A rejection would trigger a mediation process through the Public Utilities Commission. |
| February 29 | Date by which Metro must approve a final budget. |
| April 1 | Date by which Metro transmits “warrants for taxes” to the member municipalities. |
| July-August | Local contributions due to Metro within 30 days after the date that taxes are due within each member municipality. |

The budget is organized into three major operational sections:

- Base Bus Service** – \$18.95 million budget represents a 4.5% increase compared to 2025. The increase is primarily being driven by approved cost of living wage increases in Metro’s Collective Bargaining Agreement and Non-Union Salary Plan, as well as inflationary cost increases of goods and services.

Metro plans to operate 137,503 hours of transit service across fourteen fixed routes and one microtransit zone in 2026. Ridership in 2025 is projected to reach 1,860,000, a 2.5% increase from Metro’s 2024 ridership. It should be noted that Metro’s 2024 ridership did not include South Portland routes. Metro is budgeting for ridership to be at similar levels in 2026. Growth will be pursued through a redoubling of marketing efforts including promotion of unlimited use pass programs and improvements to route efficiency and on-time performance.

- ADA Paratransit** – \$698k budget represents a 13.6% increase compared to 2025. Increases in ADA paratransit ridership coupled with an increase in Metro’s contract rate with its paratransit provider the Regional Transportation Program are driving this increase.



ADA paratransit service is demand response service for individuals who cannot use bus service. Passengers may be certified as ADA eligible if a functional assessment determines they are unable to use the fixed route bus system for all travel or certain trip types. ADA paratransit is a federal requirement and must be offered within $\frac{3}{4}$ mile radius around Metro's local bus routes (not including Breez express service). Metro member communities are billed separately from the annual assessment for the local match portion of the per trip cost for trips originating in their community.

- **Property Lease Arrangement** – \$499k budget remains flat compared to 2025. Metro currently leases an adjacent property with a combination of state and local funding as well as revenue from a sub-lease agreement. The purpose of this arrangement is to support future acquisition of the property in conjunction with construction of an expanded operations-maintenance facility.

The total overall local funding required from member municipalities for FY 2025 is programmed to increase by 12.4% from \$5,410,089 in FY 2025 to \$6,082,220 in FY 2026.

- Metro is experiencing reductions in revenue on three fronts; lower than expected fare revenue, reduced projections for advertising revenue and most impactfully the phasing out of ARPA funding. These factors combined has caused overall municipal contributions to the budget to increase. The impact of this increase has the most significant impact on the communities with ARPA funded service improvements. These ARPA funded service improvements for each community include:
 - Falmouth – Increased frequency on the Route 7 and the introduction of microtransit service to most of Falmouth.
 - Portland – Extension of the Route 7 to the Jetport and frequency improvements on this route, increased frequency on the Routes 9A and 9B, extension of the Husky Line to the Eastern Waterfront and frequency improvements midday on the Breez service.
 - Brunswick, Freeport, Yarmouth – Improved frequency midday on the Breez, which serves all three communities.
- Metro was awarded \$4.4 million in ARPA funding in 2022 that was used for targeted efforts to recover transit ridership post-pandemic. These targeted programs included; a regional half fare promotion, bus stop improvements and the introduction of transit signal priority to improve route speed. In addition to these one-time expenses, Metro received \$2.8 million to fund comprehensive service improvements that were introduced incrementally in 2023 and 2024.



- In 2025, approximately \$1.5 million in service improvements were 100% ARPA funded. Metro forecasts a little less than \$500k in ARPA funding will be remaining to fund these services in 2026. This creates a \$1 million funding reduction in revenue in Metro’s 2026 budget. In order to fill this funding gap and ease the transition as municipalities begin to pick up the difference, Metro’s 2026 budget includes \$325k in federal carry-forward funding that is being directly applied to ARPA funded service improvements.

The table below outlines the changes in Metro’s base budget revenues as compared to FY 2025 budget.

Table 1: FY 2025 vs FY 2026 Base Budget Revenue

| Revenues (Base Budget) | 2025 Budget | 2026 Budget | Change +/- \$ | Change +/- % |
|--------------------------------|-------------------|-------------------|----------------|--------------|
| Fare Revenue | 3,378,509 | 3,279,972 | (98,538) | -2.9% |
| Miscellaneous Revenue | 541,838 | 446,100 | (95,738) | -17.7% |
| Municipal Funding | 5,316,376 | 5,984,171 | 667,795 | 12.6% |
| State Funding | 770,153 | 770,745 | 592 | 0.1% |
| Service Imp. - Federal Funding | 1,490,036 | 478,811 | (1,011,225) | -67.9% |
| Federal Funding | 6,544,835 | 7,609,652 | 1,064,817 | 16.3% |
| Total Base Bus Budget | 18,041,747 | 18,894,450 | 852,703 | 4.7% |

The table below outlines the local assessment for each Metro community including the change amount and change percentage. Changes in municipal assessments vary by community based on the amount of ARPA service operated within each community. Communities that saw a reduction in their assessment had reductions in service levels.

Table 2: Local Assessments for Bus Service, Debt Service and Lease Property

| Municipality | FY 2025 Actual | FY 2026 | | | | | Change | |
|---------------------|---------------------|------------------|-------------------|-------------------|---------------------|---------------------|--------------|-------------------|
| | | Lease | Debt Service | Fixed | Variable | Total | % | \$ |
| Brunswick | \$ 118,101 | \$ 1,901 | \$ 2,857 | \$ 15,063 | \$ 111,726 | \$ 131,547 | 11.4% | \$ 13,446 |
| Falmouth | \$ 233,457 | \$ 4,981 | \$ 16,241 | \$ 27,565 | \$ 273,487 | \$ 322,274 | 38.0% | \$ 88,817 |
| Freeport | \$ 118,101 | \$ 1,901 | \$ 2,857 | \$ 15,063 | \$ 111,726 | \$ 131,547 | 11.4% | \$ 13,446 |
| Gorham | \$ 127,356 | \$ - | \$ 1,695 | \$ 26,777 | \$ 100,408 | \$ 128,880 | 1.2% | \$ 1,524 |
| Portland | \$ 2,999,507 | \$ 69,222 | \$ 197,364 | \$ 438,445 | \$ 2,893,349 | \$ 3,598,380 | 20.0% | \$ 598,873 |
| South Portland | \$ 700,000 | \$ - | \$ 4,618 | \$ 76,984 | \$ 647,779 | \$ 729,381 | 4.2% | \$ 29,381 |
| Westbrook | \$ 995,466 | \$ 18,146 | \$ 39,330 | \$ 104,191 | \$ 746,998 | \$ 908,665 | -8.7% | \$ (86,801) |
| Yarmouth | \$ 118,101 | \$ 1,901 | \$ 2,857 | \$ 15,063 | \$ 111,726 | \$ 131,547 | 11.4% | \$ 13,446 |
| Annual Total | \$ 5,410,089 | \$ 98,052 | \$ 267,818 | \$ 719,150 | \$ 4,997,200 | \$ 6,082,220 | 12.4% | \$ 672,131 |



Metro's Board of Directors has identified increasing non-municipal funding as a high priority for Metro in 2026. Planned efforts to this end include:

- Advocate strongly at the State level for more State operating assistance. MaineDOT's portion of Metro's budget continues to shrink as a proportion of Metro's overall budget. Metro plans to work with State congressional leaders throughout its service area to identify ways that the State can provide more funding support to Metro.
- Complete a fare policy analysis with a goal of increasing fare revenue through changes in Metro's fare policy.
- Increase ridership through increased community outreach, new and updated advertising campaigns and direct partnerships with businesses and institutions that will generate direct operating support and unlimited ride bus pass programs.

On behalf of the Metro Board of Directors, please accept our thanks for supporting public transportation. We look forward to continuing our efforts and record of results in advancing transit in the region. If you have any questions, please do not hesitate to contact me.

Respectfully,

Glenn Fenton

Glenn Fenton
Executive Director

Attachment A – FY 2026 Preliminary Operating Budget
Attachment B – 2026-2030 Capital Improvement Program



FY 2026 OPERATING BUDGET- PRELIMINARY

The total operating budget for FY 2026 is \$20,155,505, an increase of 4.69% compared to FY 2025.

Table 1: Total Budget Summary

| | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 +/- \$ | 2025 +/- % |
|-----------------------------------|-------------------|-------------------|-----------------------|--------------------|-------------------|------------------|---------------|
| EXPENDITURES | | | | | | | |
| Base Bus Budget | | | | | | | |
| Wages | 7,275,589 | 8,095,775 | 9,661,876 | 8,948,743 | 10,208,330 | 546,455 | 5.66% |
| Benefits | 2,929,801 | 3,294,106 | 3,959,250 | 3,737,186 | 4,309,956 | 350,705 | 8.86% |
| Services and Fees | 930,898 | 996,518 | 1,098,685 | 1,109,356 | 1,170,644 | 71,958 | 6.55% |
| Fuel-Fluids-Tires | 716,703 | 957,750 | 1,359,084 | 1,206,939 | 1,181,700 | (177,384) | -13.05% |
| Supplies & Equipment | 449,124 | 456,601 | 552,220 | 576,799 | 602,250 | 50,030 | 9.06% |
| Utilities | 359,445 | 308,708 | 391,101 | 377,348 | 384,578 | (6,523) | -1.67% |
| Insurance | 375,431 | 402,432 | 476,610 | 476,610 | 514,739 | 38,129 | 8.00% |
| Miscellaneous Expenses | 55,402 | 72,426 | 85,494 | 75,522 | 98,551 | 13,057 | 15.27% |
| Debt Service | 298,479 | 304,274 | 302,524 | 280,896 | 267,818 | (34,705) | -11.47% |
| Capital & Reserves | 134,820 | 393,732 | 258,560 | 322,816 | 219,089 | (39,471) | -15.27% |
| Total Base Bus Budget | 13,525,692 | 15,282,322 | 18,145,405 | 17,112,215 | 18,957,655 | 812,251 | 4.48% |
| Separate Budget Categories | | | | | | | |
| ADA Paratransit | 458,106 | 410,475 | 615,000 | 648,870 | 698,340 | 83,340 | 13.55% |
| 115 St. John's Street | 469,022 | 477,017 | 491,898 | 493,359 | 499,510 | 7,612 | 1.55% |
| Service Improvements | 164,743 | | | | | | |
| Total Expenditures | 14,617,562 | 16,169,814 | 19,252,302 | 18,254,443 | 20,155,505 | 903,203 | 4.69% |
| REVENUES | | | | | | | |
| Base Bus Funding | | | | | | | |
| Fare Revenue | 2,133,614 | 2,670,561 | 3,378,509 | 2,926,185 | 3,279,972 | (98,538) | -2.92% |
| Miscellaneous Revenue | 494,723 | 648,270 | 541,838 | 444,973 | 446,100 | (95,738) | -17.67% |
| Municipal Funding | 4,534,570 | 4,644,672 | 5,316,376 | 5,313,959 | 5,984,171 | 667,795 | 12.56% |
| State Funding | 170,427 | 477,494 | 770,153 | 730,745 | 770,745 | 592 | 0.08% |
| Federal Funding | 6,287,950 | 6,027,495 | 6,544,835 | 6,544,835 | 7,934,652 | 1,389,817 | 21.24% |
| Total Base Bus Budget | 13,621,284 | 14,468,492 | 16,551,711 | 15,960,697 | 18,415,639 | 1,863,928 | 11.26% |
| Separate Budget Categories | | | | | | | |
| ADA PT - Municipal Funding | 89,339 | 81,764 | 123,000 | 129,774 | 139,668 | 16,668 | 13.55% |
| ADA PT - Federal Funding | 346,387 | 328,380 | 492,000 | 492,000 | 558,672 | 66,672 | 13.55% |
| 115 St. John's Other Revenue | 249,656 | 252,785 | 255,287 | 255,287 | 257,649 | 2,361 | 0.92% |
| 115 St. John's Municipal Funding | 93,862 | 94,244 | 96,132 | 96,132 | 98,052 | 1,920 | 2.00% |
| 115 St. John's State Funding | 234,654 | 239,347 | 244,136 | 244,134 | 207,015 | (37,121) | -15.21% |
| Service Imp. - Passenger Fares | 53,467 | - | - | - | - | - | 0.00% |
| Service Imp. - Federal Funding | 111,277 | 586,754 | 1,490,036 | 1,400,603 | 478,811 | (1,011,225) | -67.87% |
| Total Revenues | 14,799,926 | 16,051,766 | 19,252,302 | 18,578,627 | 20,155,506 | 903,203 | 4.69% |
| Surplus/(Deficit) | 182,363 | (118,048) | (0) | 324,184 | 0 | 0 | |

Major Budget Factors:

- Base Bus Budget (Expenditures) –The FY 2026 Base Bus Budget is built on transit service levels that are mostly unchanged from FY 2025.
 - Service Improvements – ARPA funded service improvements implemented in May 2024 and November 2024 are reported as included in the base budget expenditure numbers.
- Base Bus Budget (Revenues) – revenue estimates include: decreases in fares and miscellaneous revenue as well as increases in federal funding. Current municipal funding reflects an overall 12.6% increase, which includes a 13.4% increase in operating funding and a 6.8% decrease in capital funding. The 2026-

**Greater Portland Transit District:
FY 2026 Operating and Capital Budget- Preliminary**

2030 CIP is attached. Staff anticipate a small balance of ARPA funding carrying into 2026, which will offset about ¼ year of ARPA related service improvements.

- ADA Paratransit budget is projected to increase based on actual increased ridership in 2025.
- Lease Property (151 St. John’s Street) – total budget includes the anticipated expenditures and revenues associated with lease and operations of the property at 115 St. John’s Street. A projected \$63,206 surplus in this section can be available to offset a deficit(s) in other sections of the budget.

BASE BUS SERVICE

For 2026, baseline bus service (including ARPA funded service improvements) will total approximately 137,576 revenue hours. Table 2 outlines service levels, projected revenue hours and estimated boardings by route. Also presented are the boardings per hour statistics which is a basic metric of route performance.

Table 2: 2026 Service Levels and Estimated Ridership

| ROUTE | MUNICIPALITIES | CORRIDORS | Peak Headways | | | Revenue Hours | Estimated Boardings | Boardings/ Hour |
|--------------|---------------------------------------|-------------------------------|---------------|-----------|--------|----------------|---------------------|-----------------|
| | | | Wkdy | Sat | Sun | | | |
| Route 1 | Portland | Congress | 30 min. | 60 min | 60 min | 9,854 | 139,000 | 14 |
| Route 2 | Portland-Westbrook | Forest | 30 min. | 60 min | 60 min | 10,708 | 191,000 | 18 |
| Route 3 | Portland-South Portland-Westbrook | Bridge-Spring | 60 min | 60 min | 60 min | 6,174 | 63,572 | 10 |
| Route 4 | Portland-Westbrook | Brighton-Main | 30 min. | 45 min | 45 min | 13,680 | 236,000 | 17 |
| Route 5 | Portland-South Portland | Outer Congress | 30 min. | 45 min | 45 min | 10,566 | 181,000 | 17 |
| Route 7 | Falmouth-Portland | Congress-Rt. 1 | 40 min | 60 min. | 60 min | 14,648 | 149,900 | 10 |
| Route 8 | Portland | Peninsula Circulator | 30 min. | 60 min | 60 min | 6,758 | 78,300 | 12 |
| Route 9 | Falmouth-Portland | Congress-Washington-Stever | 30 min. | 30 min | 60 min | 19,698 | 367,330 | 19 |
| Route 21 | Portland - SMCC | Pillsbury-Cottage-Broadway | 50 min | 120 min | 90 min | 5,478 | 69,000 | 13 |
| Route 24A | South Portland - Maine Mall | Congress-Broadway-Main | 120 min | 120 min | 90 min | 5,463 | 63,500 | 12 |
| Route 24B | South Portland - Maine Mall | Congress-Highland-Broadway | 120 min | N/A | N/A | 3,968 | 61,500 | 15 |
| Husky Line | Gorham-Portland-Westbrook | Rt. 25-William Clark-Brighton | 30 min. | 45 min | 45 min | 14,703 | 177,500 | 12 |
| Breez | Brunswick-Freepport-Yarmouth-Portland | I-295-Rt. 1 | 50 min | 150 min | N/A | 10,688 | 62,800 | 6 |
| Micro | Falmouth | Falmouth On-Demand | | On Demand | | 5,190 | 5,500 | 1 |
| Total | | | | | | 137,576 | 1,845,902 | 13 |

**Greater Portland Transit District:
FY 2026 Operating and Capital Budget- Preliminary**

Table 3: Base Bus Budget Summary

| | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 +/- \$ | 2025 +/- % |
|------------------------------|-------------------|-------------------|-----------------------|--------------------|-------------------|----------------|---------------|
| EXPENDITURES | | | | | | | |
| Base Bus Budget | | | | | | | |
| Wages | 7,275,589 | 8,095,775 | 9,661,876 | 8,948,743 | 10,208,330 | 546,455 | 5.7% |
| Benefits | 2,929,801 | 3,294,106 | 3,959,250 | 3,737,186 | 4,309,956 | 350,705 | 8.9% |
| Services and Fees | 930,898 | 996,518 | 1,098,685 | 1,109,356 | 1,170,644 | 71,958 | 6.5% |
| Fuel-Fluids-Tires | 716,703 | 957,750 | 1,359,084 | 1,206,939 | 1,181,700 | (177,384) | -13.1% |
| Supplies & Equipment | 449,124 | 456,601 | 552,220 | 576,799 | 602,250 | 50,030 | 9.1% |
| Utilities | 359,445 | 308,708 | 391,101 | 377,348 | 384,578 | (6,523) | -1.7% |
| Insurance | 375,431 | 402,432 | 476,610 | 476,610 | 514,739 | 38,129 | 8.0% |
| Misc Exp | 55,402 | 72,426 | 85,494 | 75,522 | 98,551 | 13,057 | 15.3% |
| Debt Service | 298,479 | 304,274 | 302,524 | 280,896 | 267,818 | (34,705) | -11.5% |
| Capital & Reserves | 134,820 | 393,732 | 258,560 | 322,816 | 219,089 | (39,471) | -15.3% |
| Service Improvements | | | | | | | |
| <i>Total Base Bus Budget</i> | <i>13,525,692</i> | <i>15,282,322</i> | <i>18,145,405</i> | <i>17,112,215</i> | <i>18,957,655</i> | <i>812,251</i> | <i>4.5%</i> |
| REVENUES | | | | | | | |
| Base Bus Funding | | | | | | | |
| Fare Revenue | 2,133,614 | 2,670,561 | 3,378,509 | 2,926,185 | 3,279,972 | (98,538) | -2.9% |
| Miscellaneous Revenue | 494,723 | 648,270 | 541,838 | 444,973 | 446,100 | (95,738) | -17.7% |
| Municipal Funding | 4,534,570 | 4,644,672 | 5,316,376 | 5,313,959 | 5,984,171 | 667,795 | 12.6% |
| State Funding | 170,427 | 477,494 | 770,153 | 730,745 | 770,745 | 592 | 0.1% |
| Federal Funding | 6,287,950 | 6,027,495 | 6,544,835 | 6,544,835 | 7,934,652 | 1,389,817 | 21.2% |
| Svc Imp- Federal Funding | | 586,754 | 1,490,036 | 1,400,603 | 478,811 | (1,011,225) | -67.9% |
| <i>Total Base Bus Budget</i> | <i>13,621,284</i> | <i>15,055,246</i> | <i>18,041,747</i> | <i>17,361,300</i> | <i>18,894,450</i> | <i>852,703</i> | <i>4.7%</i> |
| Surplus/(Deficit) | 95,592 | (227,076) | (103,658) | 249,085 | (63,205) | 40,452 | |

TRANSIT OPERATIONS DEPARTMENT

Overview and Staffing

The mission of the Transit Operations Department is to deliver safe and effective transit service on a daily basis in accordance with Metro’s published routes and schedules and provide an excellent rider experience across all touchpoints.

- Transit Operations – deliver safe and effective bus operations on a daily basis in accordance with Metro’s published routes and schedules while providing an excellent rider experience.
- Safety-Training – effectively train and prepare new Bus Operators and manage Metro’s agency safety plan.

The Operations Department includes the following full-time equivalent (FTE) positions and number of employees. Several positions have been reclassified out of the Operations Department for 2026; Information Technology will be reported as a separate department budget. Additionally, Customer Service has been moved to the Planning and Marketing Department budget. The Safety and Training Manager position has been reclassified as the Assistant Transit Operations Manager and finally, two new positions are being requested, a Training Supervisor and a Scheduler/Data Analyst.

The Training Supervisor will perform the majority of the “hands on” new and refresher Bus Operator training. The Assistant Transit Operations Manager will provide support for the Transit Operations Manager in the areas of; dispatch oversight, operations, ITS systems and safety. This position is budgeted for the full year in 2026.

The Scheduler/Data Analyst position will primarily gather data and provide reports on a variety of KPIs. This position will make recommendations for schedule adjustments to improve on-time performance and will produce Metro’s operator and customer facing schedules. This position is budgeted for ½ year in 2026.

Table 4: Transit Operations Department Staffing

| Staffing | 2023 | 2024 | 2025 | 2026 | | |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|-------------------------------|
| Transit Operations Manager | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | |
| Transit Operations Assistant Manager | | | | 1.00 | 1.00 | *Reclassification |
| Safety and Training Manager | 1.00 | 1.00 | 1.00 | 0.00 | -1.00 | *Reclassification |
| Training Supervisor | | | | 1.00 | 1.00 | *Additional Position |
| Scheduler/Data Analyst | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | *Additional Position |
| Dispatcher | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 | |
| Bus Operators | 63.00 | 75.00 | 84.00 | 80.50 | -3.50 | |
| Operations Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | |
| Shuttle Driver | 1.00 | 3.00 | 3.00 | 3.00 | 0.00 | |
| Customer Service Manager | 1.00 | 1.00 | 1.00 | 0.00 | -1.00 | * Moved to Planning/Marketing |
| Customer Service Representative | 2.00 | 2.00 | 2.00 | 0.00 | -2.00 | * Moved to Planning/Marketing |
| IT Manager | 1.00 | 1.00 | 1.00 | 0.00 | -1.00 | * Moved to IT Department |
| Totals | 75.00 | 89.00 | 98.00 | 92.50 | -5.50 | |

*Staffing is based on total position count, not amount budgeted.

**Greater Portland Transit District:
FY 2026 Operating and Capital Budget- Preliminary**

Table 5: Transit Operations Department Budget

| USES OF FUNDS | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 +/- \$ | 2025 +/- % | Notes |
|--------------------------------------|------------------|------------------|-----------------------|--------------------|-------------------|-----------------|---------------|-------|
| Wages | | | | | | | | |
| Regular Wages | 4,545,926 | 5,025,804 | 6,092,300 | 5,646,087 | 6,153,964 | 61,664 | 1.0% | 1 |
| New Positions | | - | - | - | 43,987 | 43,987 | 100.0% | 2 |
| Overtime - Operations | 504,636 | 544,757 | 641,417 | 696,621 | 710,154 | 68,737 | 10.7% | 3 |
| Add'l Pay (PTO payout, Hlth opt out) | 35,509 | 54,606 | 72,618 | 52,438 | 78,120 | 5,502 | 7.6% | |
| Holiday Pay - Worked | 100,244 | 123,060 | 138,424 | 145,627 | 149,995 | 11,572 | 8.4% | 4 |
| Wages | 5,186,316 | 5,748,227 | 6,944,759 | 6,540,773 | 7,136,221 | 191,462 | 2.8% | |
| Benefits | | | | | | | | |
| FICA/FMLA | 391,936 | 438,594 | 570,516 | 526,468 | 575,037 | 4,521 | 0.8% | |
| Health Ins | 1,033,410 | 1,219,143 | 1,517,434 | 1,423,674 | 1,634,508 | 117,074 | 7.7% | 5 |
| HRA Payments | 72,773 | 85,114 | 85,000 | 73,176 | 75,335 | (9,665) | -11.4% | 6 |
| Dental Insurance | 45,282 | 45,563 | 56,122 | 50,640 | 56,296 | 173 | 0.3% | |
| Disability Insurance | 41,049 | 46,564 | 58,232 | 53,631 | 38,637 | (19,595) | -33.6% | 7 |
| Life Insurance | 1,651 | 2,066 | 2,065 | 2,117 | 2,117 | 52 | 2.5% | |
| Workers Comp | 165,008 | 179,662 | 152,503 | 167,503 | 193,927 | 41,424 | 27.2% | 8 |
| Unemployment | - | 12,207 | 15,000 | 774 | 5,000 | (10,000) | -66.7% | 9 |
| Vision | 2,011 | 2,029 | 2,355 | 2,341 | 2,128 | (227) | -9.6% | * |
| Retirement | 320,702 | 347,659 | 445,865 | 413,929 | 426,653 | (19,212) | -4.3% | |
| New Positions | | - | - | - | 17,659 | 17,659 | 100.0% | 10 |
| Uniforms/Reimbursements | 28,579 | 16,792 | 33,892 | 15,783 | 20,592 | (13,300) | -39.2% | * |
| Benefits | 2,102,401 | 2,395,393 | 2,938,985 | 2,730,037 | 3,047,890 | 108,905 | 3.7% | |
| Total Wages & Benefits | 7,288,717 | 8,143,621 | 9,883,744 | 9,270,810 | 10,184,110 | 300,367 | | |
| USES OF FUNDS | | | | | | | | |
| | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 Balance | % | |
| Services and Fees | | | | | | | | |
| Temporary Help | - | - | - | - | - | - | 0.0% | |
| Technology Services | - | - | - | - | - | - | 0.0% | |
| Other Contracted Services | 88,964 | 99,472 | 107,500 | 88,946 | 112,500 | 5,000 | 4.7% | |
| Services and Fees | 88,964 | 99,472 | 107,500 | 88,946 | 112,500 | 5,000 | 4.7% | |
| Supplies & Equipment | | | | | | | | |
| Transportation Supplies | 6,606 | 1,086 | 6,500 | 4,135 | 7,000 | 500 | 7.7% | |
| It Supplies | 0 | (0) | - | - | - | - | 0.0% | |
| Fare Media | 19,950 | 21,498 | 15,000 | 15,000 | - | (15,000) | -100.0% | * |
| Minor Equipment | 1,666 | (0) | 2,000 | 1,000 | 1,500 | (500) | -25.0% | 11 |
| Supplies and Equipment | 28,223 | 22,583 | 23,500 | 20,135 | 8,500 | (15,000) | -63.8% | |
| Utilities | | | | | | | | |
| Phone/Cell/Internet- AVL | - | - | - | - | - | - | 0.0% | |
| Phone/Cell/Internet | 1,684 | 1,959 | 1,920 | 2,294 | 1,920 | - | 0.0% | |
| Utilities | 1,684 | 1,959 | 1,920 | 2,294 | 1,920 | - | 0.0% | |
| Miscellaneous Expenses | | | | | | | | |
| Conferences and Travel | 110 | 1,796 | 4,000 | 2,085 | 6,000 | 2,000 | 50.0% | 12 |
| Miscellaneous Expenses | 110 | 1,796 | 4,000 | 2,085 | 6,000 | 2,000 | 50.0% | |
| Total Non-Personnel Expenses | 118,981 | 125,810 | 136,920 | 113,460 | 128,920 | (8,000) | -5.8% | |
| Total Base Bus Budget | 7,407,698 | 8,269,431 | 10,020,664 | 9,384,270 | 10,313,030 | 292,367 | 2.9% | |

Reclassifications*

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| Note # | Line Item | Explanation |
|--------|-------------------------|---|
| 1 | Wages | Increase in regular wages is driven mainly by the COLA increase (3% Jan 1, 2% July 1) in base wages and step increases as required by the Collective Bargaining Agreement with ATU and the Non-Union Salary Plan approved by the Board of Directors in 2022. Wages related to service improvement are included in this line as well. Staff are estimating the same COLA for non-union staff. After evaluation of revenue hours and staffing requirements, staff determined the Bus Operator position count could be reduced by 3. This results in significant savings in wages and benefits from the 1 st draft budget presented. |
| 2 | New Positions- Wages | This amount reflects the request for two new positions. One, full year, Training Supervisor, and one, ½ year Scheduler/Data Analyst. |
| 3 | Overtime | Overtime increase is related to the 3% COLA as required by the CBA. Additionally, this includes an addition of Overtime expected for Micro Transit drivers. |
| 4 | Holiday Pay | Increase is related to COLA as required by the CBA. Additionally, 2025 projection estimates to be slightly over budget on this line, so increase is based on 2025 projection and not 2025 budget. |
| 5 | Health Insurance | Health Insurance is estimated at an increase of 10% over 2025 budgeted amount. Reviewing current invoicing for Health Insurance, staff has increased the requested amount for 2025, and estimate a yearly premium increase of 10%. |
| 6 | HRA Payments | Historically, HRA payments were budgeted fully in Operations, as this department carried the majority of the expenses, and allocated to the departments based on actual expenditures. For 2026, we are budgeting an amount for each department. For 2026, Operations is showing a slight decrease, but this is based on the allocation to other departments. Overall, HRA Payments requested increase is about 20%, which is based on historical usage and added staff. |
| 7 | Disability Insurance | Metro’s broker for Disability Insurance was able to negotiate a rate reduction on STD benefits only, which is contributed to the addition of MEPFML benefits, starting in 2026. The Oct 2025 renewal includes a decrease in the STD rate, and no change in the rate for LTD benefits. Reviewing the renewal for Disability Insurance, staff were able to estimate additional savings related to the rate decrease contributed to MEPFML beginning in 2026. |
| 8 | Workers Compensation | Workers Compensation expenditures have historically averaged around 2.75% of wages. Staff are using this as an estimate, and will update once initial discussions for 2026 policy renewals begin. Staff have lowered the estimated expense related to Workers Compensation using 2025 as a benchmark and a favorable claims experience rating for 2025. |
| 9 | Unemployment | Metro is self-insured for unemployment benefits, therefore, only has expenditures when claims are filed. So far, 2025 has been minimal. Staff have adjusted the budget request downward based on 2025 actuals. |
| 10 | New Positions- Benefits | This amount reflects an estimate of benefit expenditures for new positions. Staff are using 45% of wages as an estimate, which is in line with actual overall benefit costs related to wages. |
| 11 | Minor Equipment | Staff have adjusted this request downward, based on historical usage. |
| 12 | Conference and Travel | Increased based on need for additional training for Operations staff and managers |

INFORMATION TECHNOLOGY DEPARTMENT

Overview and Staffing

The mission of the Information Technology Department is to provide secure, reliable, and innovative technology solutions that support Metro’s operations, enhance the rider experience, and safeguard agency data and systems. The department ensures the availability and integrity of critical technology infrastructure, applications, and digital services.

- **Systems & Infrastructure** – Maintain Metro’s hardware, software, and network infrastructure to ensure availability, operability, and business continuity.
- **Cybersecurity** – Protect agency systems, data, and digital assets through proactive monitoring, risk management, and compliance with security standards.
- **Application Support** – Manage, update, and support agency business systems, including financial, operational, and customer-facing platforms.
- **Innovation & Data** – Advance technology initiatives, data management, and analytics to improve decision-making, service delivery, and rider experience.

The Information Technology Department includes the following full-time equivalent (FTE) positions and number of employees. No additional positions or employees are proposed.

Table 6: Information Technology Department Staffing

| Staffing | 2023 | 2024 | 2025 | 2026 | |
|---------------|-------------|-------------|-------------|-------------|-------------|
| IT Manager | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| Totals | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |

*Staffing is based on total position count, not amount budgeted.

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Table 7: Information Technology Department Budget

| USES OF FUNDS | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 +/- \$ | 2025 +/- % | NOTES |
|--------------------------------------|----------------|----------------|-----------------------|--------------------|-----------------|-----------------|---------------|-------|
| Wages | | | | | | | | |
| Regular Wages | 72,857 | 71,565 | 80,882 | 78,573 | 87,524 | 6,642 | 8.2% | 1 |
| New Positions | | | | | | - | 0.0% | |
| Add'l Pay (PTO payout, Hlth opt out) | | | | | | - | 0.0% | |
| Holiday Pay - Worked | | | | | | - | 0.0% | |
| Wages | 72,857 | 71,565 | 80,882 | 78,573 | 87,524 | 6,642 | 8.2% | |
| Benefits | | | | | | | | |
| FICA/FMLA | 4,723 | 4,640 | 6,592 | 6,083 | 7,133 | 541 | 8.2% | |
| Health Ins | 13,583 | 13,343 | 17,794 | 14,482 | 20,454 | 2,660 | 14.9% | 2 |
| HRA Payments | - | - | - | 1,200 | 1,500 | 1,500 | 100.0% | 3 |
| Dental Insurance | 617 | 606 | 809 | 658 | 704 | (104) | -12.9% | |
| Disability Insurance | 600 | 600 | 600 | 543 | 483 | (117) | -19.4% | 4 |
| Life Insurance | | | | | | - | 0.0% | |
| Workers Comp | 126 | 126 | 126 | 126 | 146 | 20 | 15.8% | 5 |
| Vision | 30 | 30 | 30 | 30 | 27 | (3) | -11.2% | |
| Retirement | 4,736 | 4,652 | 5,257 | 4,881 | 5,339 | 82 | 1.6% | |
| New Positions | | | | | | - | 0.0% | |
| Benefits | 24,416 | 23,996 | 31,208 | 28,003 | 35,786 | 4,578 | 14.7% | |
| Total Wages & Benefits | 97,273 | 95,561 | 112,090 | 106,576 | 123,310 | 11,220 | | |
| USES OF FUNDS | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 Balance | % | |
| Services and Fees | | | | | | | | |
| Technology Services | 187,036 | 188,456 | 174,819 | 175,503 | 266,257 | 91,438 | 52.3% | 6 |
| Other Contracted Services | | | | | | - | 0.0% | |
| Services and Fees | 187,036 | 188,456 | 174,819 | 175,503 | 266,257 | 91,438 | 52.3% | |
| Supplies & Equipment | | | | | | | | |
| It Supplies | 677 | 2,515 | 1,120 | 1,500 | 2,500 | 1,380 | 123.2% | 7 |
| Minor Equipment | 7,326 | 8,364 | 3,600 | 7,500 | 5,000 | 1,400 | 38.9% | 8 |
| Supplies and Equipment | 8,003 | 10,879 | 4,720 | 9,000 | 7,500 | 2,780 | 58.9% | |
| Utilities | | | | | | | | |
| Phone/Cell/Internet | 61,961 | 68,248 | 74,736 | 68,524 | 67,364 | (7,372) | -9.9% | |
| Utilities | 61,961 | 68,248 | 74,736 | 68,524 | 67,364 | (7,372) | -9.9% | |
| Miscellaneous Expenses | | | | | | | | |
| Conferences and Travel | | | | | | - | 0.0% | |
| Miscellaneous Expenses | - | - | - | - | - | - | 0.0% | |
| Total Non-Personnel Expenses | 257,000 | 267,583 | 254,275 | 253,027 | 341,121 | 86,846 | 34.2% | |
| Total Base Bus Budget | 354,272 | 363,144 | 366,365 | 359,603 | 464,431 | 98,066 | 26.8% | |

| Note # | Line Item | Explanation |
|--------|------------------|--|
| 1 | Wages | Increase in regular wages is driven mainly by the COLA increase (3% Jan 1, 2% July 1) in base wages and step increases as required by the Collective Bargaining Agreement with ATU and the Non-Union Salary Plan approved by the Board of Directors in 2022. Wages related to service improvement are included in this line as well. Staff are estimating the same COLA for non-union staff. |
| 2 | Health Insurance | Health Insurance is estimated at an increase of 11% over 2025 budgeted amount. Reviewing current invoicing for Health Insurance, staff has increased the requested amount for 2025, and estimate a yearly premium increase of 10%. |
| 3 | HRA Payments | Historically, HRA payments were budgeted fully in Operations, as this department carried the majority of the expenses, and allocated to the departments based on actual expenditures. For 2026, we are budgeting an amount for each department. Overall, HRA Payments requested increase is about 20%, which is based on historical usage and added staff. |

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| Note # | Line Item | Explanation |
|--------|----------------------|--|
| 4 | Disability Insurance | <p>Metro’s broker for Disability Insurance was able to negotiate a rate reduction on STD benefits only, which is contributed to the addition of MEPFML benefits, starting in 2026. The Oct 2025 renewal includes a decrease in the STD rate, and no change in the rate for LTD benefits.</p> <p>Reviewing the renewal for Disability Insurance, staff were able to estimate additional savings related to the rate decrease contributed to MEPFML beginning in 2026.</p> |
| 5 | Workers Compensation | <p>Workers Compensation expenditures have historically averaged around 2.75% of wages. Staff are using this as an estimate, and will update once initial discussions for 2025 policy renewals begin.</p> <p>Staff have lowered the estimated expense related to Workers Compensation using 2025 as a benchmark and a favorable claims experience rating for 2025.</p> |
| 6 | Technology Services | <p>This line reflects all of Metro’s Technology Services agreements and miscellaneous technology fees. Table 8 provides the detail of the items covered by this line. The increase is attributed mostly to new SaaS agreements for CAD/AVL, Timekeeping and microtransit.</p> <p>SaaS fees related to Equans (AVL) and Spare (Microtransit) have been moved to the CIP to apply Mobility funding with a lower local match requirement.</p> |
| 7 | IT Supplies | <p>Includes items like keyboards, mice, wires, etc. Increase is related to anticipation of replacements of aging equipment, along with normal equipment failure replacements.</p> |
| 8 | Minor Equipment | <p>Includes items like replacement monitors, docks, etc. Increase is related to anticipation of replacements of aging equipment.</p> <p>Due to award of MDOT Discretionary funding for computer replacements, request for this line has been reduced.</p> |

Table 8: Technology Services Detail

| Technology Services- SaaS Agreements | | |
|--------------------------------------|-------------------------------------|-----------------|
| Provider | Service | Amount (annual) |
| Equans | CAD/AVL | CIP |
| Optibus | Schd/Timekeeping | 64,310 |
| Tyler/Munis | Financials/HRIS/Payroll/Purchasing | 87,907 |
| ClearGov | Budgeting Software | 5,354 |
| Macola | Inventory | 2,187 |
| Colbi Technologies | Secure Bidding | 2,500 |
| Planetaria | Website | 6,250 |
| Spare | Micro App | CIP |
| ChargePoint | Electric Bus | 3,744 |
| Samsara | Maint/Fleet Tracking Tool | 1,661 |
| Remix | Planning | 18,648 |
| | | 192,562 |
| Technology Services- Misc | | |
| Provider | Service | Amount (annual) |
| Seacoast Security | Door Access Control/Camera System | 6,740 |
| CDW | Cradlepoint License | 9,015 |
| Avenu HRS | Unclaimed Property Submission | 450 |
| Warp & Weft | DiriGO Website Hosting | 828 |
| Constant Contact | Newsletter/Email | 785 |
| Canva | Design | 120 |
| PC Rescue | Contracted Service | 2,400 |
| Snipe-It | IT Tools | 480 |
| Zendesk | IT Ticketing System | 500 |
| Screenly | IT Tools | 960 |
| Anydesk | IT Tools | 1,000 |
| Ubiquiti | IT Tools | 100 |
| Ninjio Tech | Training Tool | 1,500 |
| Secure Fax | Secure Fax for HR | 264 |
| Adobe | PDF Tool | 7,100 |
| Google | Workspace/Voice | 16,560 |
| Google | Domain&Device Consultant | 15,000 |
| Zoom | Board and Committee Meetings | 4,823 |
| Misc | Misc Support (software/tech/camera) | 5,070 |
| | | 73,695 |

FLEET & FACILITIES MAINTENANCE

Overview and Staffing

The mission of the Fleet and Facilities Maintenance Department is to maintain the agency’s physical assets in a state of good repair and ensure availability to deliver and support safe and effective transit services. This department maintains 49 transit buses, 10 support vehicles, 3 facilities and 500+ bus stops including 50+ bus shelters and other amenities. The following two divisions make up this department:

- Fleet Maintenance – deliver safe and effective bus operations on a daily basis in accordance with Metro’s published routes and schedules while providing an excellent rider experience.
- Facilities Maintenance – effectively train and prepare new Bus Operators and manage Metro’s agency safety plan.

The Fleet-Facilities Maintenance Department includes the following full-time equivalent (FTE) positions and number of employees. An additional full-time Mechanic is requested for ½ year 2026, which also assumes elimination of the part-time Mechanic at ½ year.

Table 9: Maintenance Department Staffing

| Staffing | 2023 | 2024 | 2025 | 2026 | |
|-----------------------------|--------------|--------------|--------------|--------------|--------------------------------|
| Maintenance Manager | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Master Technician | - | - | - | - | - |
| Technician | 1.00 | 1.00 | 1.00 | 3.00 | 2.00 |
| Mechanic II (1 PT Employee) | 5.00 | 5.50 | 5.50 | 4.00 | (1.50) *Net Add of .5 Position |
| Mechanic I | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Fleet Care | 4.00 | 4.00 | 4.00 | 4.00 | - |
| Building Maintenance | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Bus Cleaner | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Totals | 14.00 | 14.50 | 14.50 | 15.00 | 0.50 |

*Staffing is based on total position count, not amount budgeted.

Table 10: Maintenance Department Budget

| USES OF FUNDS | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 +/- \$ | 2025 +/- % | Notes |
|--------------------------------------|------------------|------------------|--------------------|------------------|------------------|----------------|--------------|-------|
| Wages | | | | | | | | |
| Regular Wages | 1,008,634 | 1,073,640 | 1,218,787 | 1,112,397 | 1,274,132 | 55,345 | 4.5% | 1 |
| New Positions | | | | | 19,496 | 19,496 | 100.0% | 2 |
| Overtime - Maintenance | 49,082 | 38,739 | 52,269 | 71,400 | 82,803 | 30,533 | 58.4% | 3 |
| Add'l Pay (PTO payout, Hlth opt out) | 7,052 | 6,084 | 16,500 | 15,750 | 20,823 | 4,323 | 26.2% | |
| Holiday Pay - Worked | 19,161 | 25,958 | 24,889 | 23,486 | 24,191 | (698) | -2.8% | |
| Wages | 1,083,929 | 1,144,421 | 1,312,445 | 1,223,033 | 1,421,444 | 108,999 | 8.3% | |
| Benefits | | | | | | | | |
| FICA/FMLA | 79,514 | 91,382 | 110,851 | 102,292 | 115,457 | 4,606 | 4.2% | |
| Health Ins | 249,070 | 260,546 | 260,776 | 300,704 | 318,735 | 57,960 | 22.2% | 4 |
| HRA Payments | 7,283 | 7,110 | - | 16,855 | 17,698 | 17,698 | 100.0% | 5 |
| Dental Insurance | 9,845 | 9,875 | 9,778 | 10,582 | 10,978 | 1,199 | 12.3% | |
| Disability Insurance | 10,095 | 10,469 | 10,449 | 11,499 | 7,534 | (2,915) | -27.9% | 6 |
| Life Insurance | 114 | 184 | - | 64 | 64 | 64 | 0.0% | |
| Workers Comp | 30,408 | 29,356 | 22,992 | 22,992 | 26,619 | 3,627 | 15.8% | 7 |
| Unemployment | - | - | - | - | - | - | 0.0% | |
| Vision | 472 | 396 | 431 | 433 | 415 | (16) | -3.7% | |
| Retirement | 45,018 | 47,663 | 87,008 | 80,776 | 83,199 | (3,809) | -4.4% | |
| New Positions | - | - | - | - | 8,773 | 8,773 | 100.0% | 8 |
| Uniforms | 6,462 | 10,559 | 9,950 | 6,520 | 8,450 | (1,500) | -15.1% | |
| Benefits | 438,282 | 467,539 | 512,236 | 552,719 | 597,923 | 85,687 | 16.7% | |
| Total Wages & Benefits | 1,522,211 | 1,611,960 | 1,824,681 | 1,775,752 | 2,019,367 | 194,686 | 10.7% | |

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| Note # | Line Item | Explanation |
|--------|-------------------------|---|
| 1 | Wages | Increase in regular wages is driven mainly by the COLA increase (3% Jan 1, 2% July 1) in base wages and step increases as required by the Collective Bargaining Agreement with ATU and the Non-Union Salary Plan approved by the Board of Directors in 2022. Wages related to service improvement are included in this line as well. Staff are estimating the same COLA for non-union staff. |
| 2 | New Positions- Wages | This amount reflects the request for one new position. One, ½ year Mechanic II, and also assuming removal of the one Part-time Mechanic II position. |
| 3 | Overtime | Increase in Overtime is related to staffing coverage of long-term absences. 2025 amounts are projected to be over budget for same reasons. Estimated request for Maintenance OT was reduced. |
| 4 | Health Insurance | Health Insurance is estimated at an increase of 11% over 2025 budgeted amount. Reviewing current invoicing for Health Insurance, staff has increased the requested amount for 2025, and estimate a yearly premium increase of 10%. |
| 5 | HRA Payments | Historically, HRA payments were budgeted fully in Operations, as this department carried the majority of the expenses, and allocated to the departments based on actual expenditures. For 2026, we are budgeting an amount for each department. Overall, HRA Payments requested increase is about 20%, which is based on historical usage and added staff. |
| 6 | Disability Insurance | Metro’s broker for Disability Insurance was able to negotiate a rate reduction on STD benefits only, which is contributed to the addition of MEPFML benefits, starting in 2026. The Oct 2025 renewal includes a decrease in the STD rate, and no change in the rate for LTD benefits. Reviewing the renewal for Disability Insurance, staff were able to estimate additional savings related to the rate decrease contributed to MEPFML beginning in 2026. |
| 7 | Workers Compensation | Workers Compensation expenditures have historically averaged around 2.75% of wages. Staff are using this as an estimate, and will update once initial discussions for 2025 policy renewals begin. Staff have lowered the estimated expense related to Workers Compensation using 2025 as a benchmark and a favorable claims experience rating for 2025. |
| 8 | New Positions- Benefits | This amount reflects an estimate of benefit expenditures for new positions. Staff are using 45% of wages as an estimate, which is in line with actual overall benefit costs related to wages. |

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Table 11: Department Budgets- Maintenance, continued

| USES OF FUNDS | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 Balance | % | |
|--|------------------|------------------|-----------------------|--------------------|------------------|------------------|---------------|----|
| Services and Fees | | | | | | | | |
| Arch & Engineer Fees | - | - | 5,000 | 2,500 | 2,500 | (2,500) | -50.0% | 9 |
| Temporary Help | - | - | - | - | - | - | 0.0% | |
| Other Contracted Services | - | 3,570 | 5,000 | 6,000 | 6,000 | 1,000 | 20.0% | 10 |
| Maint Software | 2,690 | 9,132 | 7,744 | 7,744 | 13,000 | 5,256 | 67.9% | 11 |
| Maintenance Services | 204,274 | 210,475 | 299,125 | 318,478 | 304,125 | 5,000 | 1.7% | |
| Snow Plowing/Removal | 2,675 | - | 9,900 | 6,113 | 9,900 | - | 0.0% | |
| Custodial Services | 46,697 | 47,069 | 48,131 | 48,311 | 48,881 | 750 | 1.6% | |
| Services and Fees | 256,336 | 270,246 | 374,900 | 389,145 | 384,406 | 9,506 | 2.5% | |
| Fuel-Fluids-Tires- Non-Revenue Vehicles | | | | | | | | |
| CNG Fuel | 91,032 | 61,884 | 95,000 | 89,966 | 95,000 | - | 0.0% | |
| Diesel Fuel | 484,297 | 723,877 | 1,049,755 | 900,000 | 850,000 | (199,755) | -19.0% | 12 |
| Gasoline | - | - | 5,500 | 11,637 | 15,000 | 9,500 | 172.7% | 13 |
| Greases and Fluids | 60,945 | 86,517 | 98,550 | 98,550 | 100,200 | 1,650 | 1.7% | |
| Electricity as a Fuel | 14,219 | 13,778 | 16,000 | 12,508 | 14,000 | (2,000) | -12.5% | 14 |
| Tires and Tubes | 66,209 | 71,694 | 94,279 | 94,279 | 107,500 | 13,221 | 14.0% | 15 |
| Fuel-Fluids-Tires- Non-Revenue Vehicl | 716,703 | 957,750 | 1,359,084 | 1,206,939 | 1,181,700 | (177,384) | -13.1% | |
| Supplies & Equipment | | | | | | | | |
| Servicing/Fueling Supplies | 4,902 | 4,994 | 5,000 | 6,000 | 6,500 | 1,500 | 30.0% | 16 |
| Shop Supplies | 30,346 | 29,758 | 36,050 | 28,207 | 36,000 | (50) | -0.1% | |
| Shelter Supplies | 1,793 | 4,375 | 14,750 | 20,846 | 14,750 | - | 0.0% | |
| Building Supplies | 30,577 | 27,048 | 36,750 | 25,744 | 30,000 | (6,750) | -18.4% | 17 |
| Parts | 300,481 | 320,218 | 382,950 | 426,922 | 435,000 | 52,050 | 13.6% | |
| Minor Equipment | 6,868 | 6,112 | 8,000 | 3,500 | 10,000 | 2,000 | 25.0% | 18 |
| Veh Ops- Other Supplies | 5,142 | 3,639 | 5,000 | 3,500 | 3,500 | (1,500) | -30.0% | 19 |
| Supplies and Equipment | 380,108 | 396,144 | 488,500 | 514,719 | 535,750 | 47,250 | 9.7% | |
| Utilities | | | | | | | | |
| Phone/Cell/Internet | 481 | 483 | 480 | 214 | 480 | - | 0.0% | |
| Utilities | 481 | 483 | 480 | 214 | 480 | - | 0.0% | |
| Miscellaneous Expenses | | | | | | | | |
| Liscenses and Permits | 202 | 173 | 1,000 | 1,000 | 1,000 | - | 0.0% | |
| Miscellaneous Expenses | 202 | 173 | 1,000 | 1,000 | 1,000 | - | 0.0% | |
| Total Non-Personnel Expenses | 1,353,831 | 1,624,796 | 2,223,964 | 2,112,016 | 2,103,336 | (120,628) | -5.4% | |
| Total Base Bus Budget | 2,876,042 | 3,236,757 | 4,048,646 | 3,887,768 | 4,122,703 | 74,058 | 1.8% | |

| Note # | Line Item | Explanation |
|--------|-------------------------------------|---|
| 9 | Architecture & Engineering Services | Historically no expenses allocated to this line. Reduced slightly based on non-usage. |
| 10 | Other Contracted Services | Expenditures related to contract service for Maintenance staff training. Increased based on additional training sessions planned in 2026. Reduced additional training sessions planned for 2026. |
| 11 | Maintenance Software | Covers maintenance software licensing for Maintenance computers. Increase is related to inventory system addition for 2026, |
| 12 | Diesel Fuel | By purchasing diesel futures, Staff was able to secure a favorable rate for METRO's 25-26 diesel contract of \$2.37/gal. The current contract will expire late summer of 2026, and will secure a new contract. Estimates for fuel purchases beyond contract expiration are currently estimated at an increased contract rate of \$2.55/gal. |
| 13 | Gasoline | Increase of Gasoline for Micro Transit revenue vehicles. 2025 was estimated with no historical data, and is estimated to be over budget. |

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| Note # | Line Item | Explanation |
|--------|------------------------------|--|
| 14 | Electricity Fuel | Increase based on assumption of additional usage in 2026. Reduced usage assumption, and additional reduction related to NEB projects anticipated savings. |
| 15 | Tires and Tubes | Increase based on assumptions of price increases for 2026, as well as additional vehicle tires to purchase/maintain. Reduced request by \$10k |
| 16 | Servicing & Fueling Supplies | 2025 Projection estimates are over 2025 budgeted amount. Increase for 2026 based on this overage, and slight pricing increases. |
| 17 | Building Supplies | Decreased budget request for 2026 based on historical spending being under budgeted amounts. |
| 18 | Minor Equipment | Increased budget request based on anticipated need for additional small equipment for shop use. |
| 19 | Other Supplies | Decreased budget request for 2026 based on historical spending being under budgeted amounts. |

PLANNING, MARKETING and CUSTOMER SERVICE

Overview and Staffing

The mission of the Planning, Marketing, and Customer Service Department is to ensure Metro’s services remain responsive to community needs by planning future transit improvements, engaging riders and stakeholders, and providing clear, accessible information and assistance. The department advances Metro’s visibility, ridership, and rider satisfaction through effective service planning, communications, and customer support.

- **Planning** – Develop and evaluate service plans, monitor system performance, and recommend improvements to ensure Metro’s network remains efficient, effective, and aligned with community needs.
- **Marketing & Communications** – Promote Metro’s services through strategic communications, branding, outreach, and public engagement to build awareness, grow ridership, and strengthen community connections.
- **Customer Service** – Provide fare media sales, trip planning assistance, and responsive support to riders, partners, and the public across multiple communication channels.

The Planning, Marketing and Customer Service Department includes the following full-time equivalent (FTE) positions and number of employees. No additional positions or employees are proposed.

Table 12: Planning, Marketing and Customer Service Staffing

| Staffing | 2023 | 2024 | 2025 | 2026 | | |
|---------------------------------|------|------|------|------|------|------------------------|
| Director of Transit Development | 1.00 | 1.00 | 1.00 | 1.00 | - | |
| Marketing Manager | 1.00 | 1.00 | 1.00 | 1.00 | - | |
| Customer Service Manager | | | | 1.00 | 1.00 | *Moved from Operations |
| Customer Service Representative | | | | 2.00 | 2.00 | *Moved from Operations |
| Totals | 2.00 | 2.00 | 2.00 | 5.00 | 3.00 | |

*Staffing is based on total position count, not amount budgeted.

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Table 13: Planning, Marketing and Customer Service Department Budget

| USES OF FUNDS | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 +/- \$ | 2025 +/- % | Notes |
|--------------------------------------|----------------|----------------|-----------------------|--------------------|-----------------|----------------|---------------|-------|
| Wages | | | | | | | | |
| Regular Wages | 193,172 | 203,851 | 213,619 | 199,632 | 372,761 | 159,142 | 74.5% | 1 |
| Overtime - Administration | - | - | - | - | 3,000 | 3,000 | 100.0% | 1 |
| Add'l Pay (PTO payout, Hlth opt out) | - | - | - | - | 11,000 | 11,000 | 0.0% | |
| Holiday Pay - Worked | - | - | - | - | - | - | 0.0% | |
| Wages | 193,172 | 203,851 | 213,619 | 199,632 | 386,761 | 173,142 | 81.1% | |
| Benefits | | | | | | | | |
| FICA/FMLA | 13,933 | 16,360 | 17,410 | 16,066 | 31,521 | 14,111 | 81.1% | 1 |
| Health Ins | 46,038 | 39,946 | 42,445 | 38,698 | 90,383 | 47,938 | 112.9% | 2 |
| HRA Payments | 5,692 | 3,400 | - | 22 | 23 | 23 | 100.0% | 3 |
| Dental Insurance | 1,887 | 1,640 | 1,592 | 1,542 | 2,746 | 1,154 | 72.5% | 1 |
| Disability Insurance | 1,430 | 1,792 | 1,977 | 3,306 | 2,136 | 159 | 8.1% | 4 |
| Life Insurance | - | - | - | - | - | - | 0.0% | |
| Workers Comp | 234 | 225 | 176 | 176 | 204 | 28 | 15.8% | 5 |
| Unemployment | - | - | - | - | - | - | 0.0% | |
| Vision | 53 | 45 | 74 | 73 | 118 | 44 | 59.1% | 1 |
| Retirement | 14,376 | 16,262 | 15,111 | 14,028 | 23,592 | 8,482 | 56.1% | 1 |
| Uniforms | - | - | - | - | 800 | 800 | 0.0% | |
| Benefits | 83,643 | 79,670 | 78,785 | 73,911 | 151,524 | 72,739 | 92.3% | |
| Total Wages & Benefits | 276,815 | 283,521 | 292,404 | 273,543 | 538,285 | 245,881 | 84.1% | |

| Note # | Line Item | Explanation |
|--------|----------------------|--|
| 1 | Wages | <p>Increase in regular wages is driven mainly by the COLA increase (3% Jan 1, 2% July 1) in base wages and step increases as required by the Collective Bargaining Agreement with ATU and the Non-Union Salary Plan approved by the Board of Directors in 2022. Wages related to service improvement are included in this line as well. Staff are estimating the same COLA for non-union staff.</p> <p>Additionally, Customer Service staff have been moved to the Planning and Marketing Department, accounting for the majority of the increase is wages seen here. There are several benefit lines that are showing significant increases based on this move as well.</p> |
| 2 | Health Insurance | <p>Health Insurance is estimated at an increase of 11% over 2025 budgeted amount.</p> <p>Reviewing current invoicing for Health Insurance, staff has increased the requested amount for 2025, and estimate a yearly premium increase of 10%.</p> |
| 3 | HRA Payments | <p>Historically, HRA payments were budgeted fully in Operations, as this department carried the majority of the expenses, and allocated to the departments based on actual expenditures. For 2026, we are budgeting an amount for each department. Overall, HRA Payments requested increase is about 20%, which is based on historical usage and added staff.</p> |
| 4 | Disability Insurance | <p>Metro's broker for Disability Insurance was able to negotiate a rate reduction on STD benefits only, which is contributed to the addition of MEPFML benefits, starting in 2026. The Oct 2025 renewal includes a decrease in the STD rate, and no change in the rate for LTD benefits.</p> <p>Reviewing the renewal for Disability Insurance, staff were able to estimate additional savings related to the rate decrease contributed to MEPFML beginning in 2026.</p> |
| 5 | Workers Compensation | <p>Workers Compensation expenditures have historically averaged around 2.75% of wages. Staff are using this as an estimate, and will update once initial discussions for 2025 policy renewals begin.</p> <p>Staff have lowered the estimated expense related to Workers Compensation using 2025 as a benchmark and a favorable claims experience rating for 2025.</p> |

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Table 14: Planning, Marketing and Customer Service Department Budget, continued

| USES OF FUNDS | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 Balance | 2025 +/- % | Notes |
|--------------------------------------|----------------|----------------|-----------------------|--------------------|-----------------|-----------------|---------------|-------|
| Services and Fees | | | | | | | | |
| Technology Services | | | | | - | - | 0.0% | |
| Advertising | 74,957 | 26,734 | 57,000 | 44,258 | 75,000 | 18,000 | 31.6% | |
| Other Contracted Services | 42,924 | 9,465 | 56,450 | 61,835 | 26,000 | (30,450) | -53.9% | 5 |
| Services and Fees | 117,881 | 36,199 | 113,450 | 106,093 | 101,000 | (12,450) | -11.0% | |
| Supplies & Equipment | | | | | | | | |
| Fare Media | | | | | 15,000 | 15,000 | 100.0% | 6 |
| Supplies Cust Rel | 9,618 | 9,998 | 10,000 | 10,000 | 10,000 | - | 0.0% | |
| Supplies Promo | 4,109 | 787 | 4,000 | 4,000 | 4,000 | - | 0.0% | 7 |
| Supplies and Equipment | 13,727 | 10,785 | 14,000 | 14,000 | 29,000 | 15,000 | 107.1% | |
| Utilities | | | | | | | | |
| Phone/Cell/Internet | 972 | 956 | 960 | 907 | 1,440 | 480 | 50.0% | 8 |
| Utilities | 972 | 956 | 960 | 907 | 1,440 | 480 | 50.0% | |
| Miscellaneous Expenses | | | | | | | | |
| Dues, Subscriptions & Certifications | 2,972 | 1,672 | 3,500 | 3,500 | 4,500 | 1,000 | 28.6% | 9 |
| Conferences and Travel | 2,394 | 1,539 | 5,000 | 5,000 | 6,000 | 1,000 | 20.0% | 10 |
| Miscellaneous Expenses | 5,366 | 3,211 | 8,500 | 8,500 | 10,500 | 2,000 | 23.5% | |
| Total Non-Personnel Expenses | 137,946 | 51,151 | 136,910 | 129,500 | 141,940 | 5,030 | 3.7% | |
| Total Base Bus Budget | 414,761 | 334,672 | 429,314 | 403,043 | 680,225 | 250,911 | 58.4% | |

| Note # | Line Item | Explanation |
|--------|--|--|
| 5 | Other Contracted Services | Increase is related to addition of \$50,000 for on-call engineering support related to service expansions and bus stops. Removed increase of \$50,000 for on-call engineering support. Added Fare Analysis request for \$50,000 into the CIP. |
| 6 | Fare Media | This line was moved from Operations, along with other Customer Service expenditure lines. This amount reflects a small decrease from 2025. Adjusted request to keep flat for 2026, rather than decrease. |
| 7 | Supplies Promotion | Increased based on historical spending for supplies needed for promotion. Adjusted request to keep flat for 2026, rather than slight increase. |
| 8 | Phone/Cell/Internet | Increase is related to the addition of Customer Service staff members to this department. |
| 9 | Dues, Subscriptions and Certifications | Increase is related to the anticipation of increases in dues related to current memberships. Adjusted request to small increase 2026, \$1k over 2025 amount. |
| 10 | Conferences and Travel | Increase is related to the addition of Customer Service staff members to this department, and additional conference attendance planned for 2026. Adjusted request to small increase 2026, \$1k over 2025 amount. |

ADMINISTRATION

Overview and Staffing

The mission of the Administration Department is to provide strategic leadership and essential business functions that ensure Metro operates effectively, responsibly, and in alignment with organizational goals. The department supports the District through financial stewardship, human resource management, and advocacy and executive leadership.

- **Finance** – Manage the District’s financial resources through budgeting, accounting, reporting, grants administration, and long-term financial planning to ensure fiscal responsibility and sustainability.
- **Human Resources** – Recruit, retain, and support Metro’s workforce through employee relations, benefits administration, professional development, and compliance with employment policies and regulations.
- **Executive Leadership** – Provide organizational leadership, oversight, and policy direction to advance Metro’s mission, foster regional partnerships, and ensure accountability to the Board of Directors and the community.

The Administration Department includes the following full-time equivalent (FTE) positions and number of employees. No additional positions or employees are proposed.

Table 15: Administration Department Staffing

| Staffing | 2023 | 2024 | 2025 | 2026 | | |
|--|--------------|--------------|--------------|--------------|---------------|-----------------------|
| Executive Director | 1.00 | 1.00 | 1.00 | 1.00 | - | |
| Chief Transportation Officer | 1.00 | 1.00 | 1.00 | 1.00 | - | |
| Chief Financial Officer | 1.00 | 1.00 | 1.00 | 1.00 | - | |
| Finance Director | - | - | - | - | - | |
| Director of Gov. and Community Relations | - | 1.00 | 1.00 | 1.00 | - | |
| HR Director | - | - | - | - | - | |
| HR Manager | 1.00 | 1.00 | 1.00 | 1.00 | - | |
| Accounting Manager | 1.00 | 1.00 | 1.00 | 1.00 | - | |
| Procurement Manager | 1.00 | 1.00 | 1.00 | 1.00 | - | |
| Payroll Specialist | 1.00 | 1.00 | 1.00 | 1.00 | - | |
| Accounting Assistant | 1.00 | 1.00 | 1.50 | 1.00 | (0.50) | * Eliminated Position |
| HR Generalist | 1.00 | 1.00 | 1.00 | 1.00 | - | |
| Recruiting Specialist | - | 0.50 | 0.50 | 0.50 | - | |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | - | |
| Cash Counting Assistant (2 PT Staff) | 0.50 | 0.50 | 0.50 | 0.50 | - | |
| Totals | 10.50 | 12.00 | 12.50 | 12.00 | (0.50) | |

*Staffing is based on total position count, not amount budgeted.

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Table 16: Administration Department Budgets

| USES OF FUNDS | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 +/- \$ | 2025 +/- % | Notes |
|--------------------------------------|------------------|------------------|-----------------------|--------------------|------------------|----------------|---------------|-------|
| Wages | | | | | | | | |
| Regular Wages | 737,243 | 926,579 | 1,106,697 | 901,132 | 1,167,278 | 60,581 | 5% | 1 |
| Overtime - Administration | 1,078 | 1,132 | 1,974 | 100 | 1,103 | (871) | -44% | 2 |
| Add'l Pay (PTO payout, Hlth opt out) | 994 | - | 1,500 | 5,500 | 8,000 | 6,500 | 433% | |
| Holiday Pay - Worked | - | - | - | - | - | - | 0% | |
| Total Wages | 739,315 | 927,711 | 1,110,171 | 906,732 | 1,176,381 | 66,210 | 6% | |
| Benefits | | | | | | | | |
| FICA/FMLA | 56,187 | 68,861 | 82,065 | 75,729 | 89,676 | 7,611 | 9% | |
| Health Ins | 122,902 | 148,827 | 213,005 | 173,141 | 283,797 | 70,792 | 33% | 3 |
| HRA Payments | 3,252 | 4,599 | - | 6,813 | 7,153 | 7,153 | 0% | |
| Dental Insurance | 6,411 | 6,780 | 7,987 | 6,978 | 9,539 | 1,552 | 19% | |
| Disability Insurance | 14,485 | 15,555 | 15,727 | 18,319 | 6,708 | (9,018) | -57% | 4 |
| Life Insurance | 31 | 16 | 361 | - | - | (361) | -100% | |
| Workers Comp | 6,296 | 6,078 | 4,760 | 4,760 | 5,511 | 751 | 16% | 5 |
| Unemployment | 8,613 | 1,914 | - | (1,595) | - | - | 0% | |
| Vision | 306 | 303 | 327 | 318 | 370 | 42 | 13% | |
| Retirement | 62,549 | 74,320 | 73,304 | 68,053 | 74,079 | 775 | 1% | |
| Uniforms | 27 | 254 | 500 | - | - | (500) | -100% | |
| Total Benefits | 281,059 | 327,507 | 398,037 | 352,516 | 476,833 | 78,796 | 20% | |
| Total Wages & Benefits | 1,020,374 | 1,255,218 | 1,508,207 | 1,259,248 | 1,653,214 | 145,007 | 10% | |

| Note # | Line Item | Explanation |
|--------|----------------------|--|
| 1 | Wages | Increase in regular wages is driven mainly by the COLA increase (3% Jan 1, 2% July 1) in base wages and step increases as required by the Collective Bargaining Agreement with ATU and the Non-Union Salary Plan approved by the Board of Directors in 2022. Wages related to service improvement are included in this line as well. Staff are estimating the same COLA for non-union staff. |
| 2 | Health Insurance | Health Insurance is estimated at an increase of 11% over 2025 budgeted amount. Reviewing current invoicing for Health Insurance, staff has increased the requested amount for 2025, and estimate a yearly premium increase of 10%. |
| 3 | HRA Payments | Historically, HRA payments were budgeted fully in Operations, as this department carried the majority of the expenses, and allocated to the departments based on actual expenditures. For 2026, we are budgeting an amount for each department. Overall, HRA Payments requested increase is about 20%, which is based on historical usage and added staff. |
| 4 | Disability Insurance | Metro's broker for Disability Insurance was able to negotiate a rate reduction on STD benefits only, which is contributed to the addition of MEPFML benefits, starting in 2026. The Oct 2025 renewal includes a decrease in the STD rate, and no change in the rate for LTD benefits. Reviewing the renewal for Disability Insurance, staff were able to estimate additional savings related to the rate decrease contributed to MEPFML beginning in 2026. |
| 5 | Workers Compensation | Workers Compensation expenditures have historically averaged around 2.75% of wages. Staff are using this as an estimate, and will update once initial discussions for 2025 policy renewals begin. Staff have lowered the estimated expense related to Workers Compensation using 2025 as a benchmark and a favorable claims experience rating for 2025. |

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Table 17: Department Budgets- Administration, continued

| USES OF FUNDS | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 Balance | % | Notes |
|--------------------------------------|------------------|------------------|-----------------------|--------------------|------------------|-----------------|------------|-------|
| Services and Fees | | | | | | | | |
| Tuition Reimbursement | 1,500 | 960 | 6,000 | 960 | 6,000 | - | 0% | |
| Wellness Program | - | 314 | 10,000 | 3,000 | 5,000 | (5,000) | -50% | 6 |
| Legal Fees | 74,384 | 177,754 | 80,000 | 75,051 | 83,000 | 3,000 | 4% | |
| Audit Fees | 25,000 | 26,500 | 31,583 | 30,800 | 33,450 | 1,867 | 6% | |
| Temporary Help | 82,182 | 4,674 | 50,400 | 88,832 | - | (50,400) | -100% | 7 |
| Employment Services | 13,402 | 10,581 | 19,500 | 15,782 | 22,000 | 2,500 | 13% | |
| Benefit Administration Fees | 8,098 | 7,255 | 15,000 | 12,220 | 14,000 | (1,000) | -7% | |
| Technology Services | | | | | | - | 0% | |
| Bank and CC Fees | 20,971 | 38,300 | 37,933 | 54,478 | 76,531 | 38,598 | 102% | 8 |
| Advertising | 31,654 | 48,059 | 35,500 | 42,301 | 37,500 | 2,000 | 6% | 9 |
| Postage | 2,156 | 2,239 | 3,000 | 2,609 | 3,000 | - | 0% | |
| Other Contracted Services | 14,461 | 77,215 | 30,000 | 13,640 | 14,500 | (15,500) | -52% | 10 |
| Office Machines Maintenance | 4,543 | 5,653 | 6,100 | 6,500 | 7,000 | 900 | 15% | |
| Miscellaneous Services | 2,331 | 2,641 | 3,000 | 3,496 | 4,500 | 1,500 | 50% | 11 |
| Services and Fees | 280,681 | 402,144 | 328,016 | 349,669 | 306,481 | (21,535) | -7% | |
| Supplies & Equipment | | | | | | | | |
| HR Supplies | - | 60 | 2,500 | 1,000 | 2,500 | - | 0% | |
| Office Supplies | 15,832 | 14,648 | 15,000 | 15,446 | 15,000 | - | 0% | 12 |
| Minor Equipment | 3,231 | 1,502 | 4,000 | 2,500 | 4,000 | - | 0% | |
| Supplies and Equipment | 19,063 | 16,211 | 21,500 | 18,946 | 21,500 | - | 0% | |
| Utilities | | | | | | | | |
| Heating Fuel | 146,979 | 93,540 | 133,210 | 120,000 | 115,000 | (18,210) | -14% | |
| Electricity | 114,597 | 108,206 | 140,415 | 150,000 | 160,000 | 19,585 | 14% | 13 |
| Water/Sewer/Stormwater | 31,530 | 32,908 | 36,500 | 33,346 | 35,014 | (1,486) | -4% | |
| Phone/Cell/Internet | 1,241 | 2,408 | 2,880 | 2,062 | 3,360 | 480 | 17% | 14 |
| Utilities | 294,347 | 237,062 | 313,005 | 305,409 | 313,374 | 369 | 0% | |
| Insurance | | | | | | | | |
| Auto/Liability/Property Insurance | 375,431 | 402,432 | 476,610 | 476,610 | 514,739 | 38,129 | 8% | 15 |
| Insurance | 375,431 | 402,432 | 476,610 | 476,610 | 514,739 | 38,129 | 8% | |
| Miscellaneous Expenses | | | | | | | | |
| Dues, Subscriptions & Certifications | 25,247 | 36,781 | 37,894 | 36,678 | 43,315 | 5,421 | 14% | 16 |
| Conferences and Travel | 11,947 | 9,827 | 19,100 | 12,259 | 22,736 | 3,636 | 19% | 17 |
| Meals and Hosting | 12,530 | 20,639 | 15,000 | 15,000 | 15,000 | - | 0% | 18 |
| Miscellaneous Expenses | 49,724 | 67,247 | 71,994 | 63,937 | 81,051 | 9,057 | 13% | |
| Total Non-Personnel Expenses | 1,019,246 | 1,125,095 | 1,211,125 | 1,214,571 | 1,237,145 | 26,020 | 2% | |
| Total Base Bus Budget | 2,039,620 | 2,380,313 | 2,719,333 | 2,473,819 | 2,890,359 | 171,026 | 6% | |

| Note # | Line Item | Explanation |
|--------|---------------------------|---|
| 6 | Wellness Program | The increase in this line item reflects increased usage of legal services related to personnel and contracting consultation. Staff estimates continued increased usage of legal services in 2025. |
| 7 | Temporary Help | Decreased as no known need for temporary help. |
| 8 | Bank and Credit Card Fees | Increased costs related to credit card processing fees for sales of fare media. Additional costs assumed related to open fare payments. |
| 9 | Advertising | Increased costs related to advertising for job postings. Staff continue to evaluate opportunities for effective alternate methods of advertising. |
| 10 | Other Contracted Services | 2025 budget included costs associated with non-union compensation analysis, decreased as not needed in 2026. |
| 11 | Miscellaneous Services | Increased costs associated with shredding services added in 2025. |

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| Note # | Line Item | Explanation |
|--------|--|---|
| 13 | Electricity | 2025 Projection estimates slightly over budget. Increase bases on 2025 projection and estimated price increases. Reduction related to NEB project anticipated savings. |
| 14 | Phone/Cell/Internet | Increase is related to added staff member. |
| 15 | Auto/Liability/Property Insurance | Increased by 8% bases on estimates received from Broker for 2026. |
| 16 | Dues, Subscriptions and Certifications | Increases are related to estimated increases in current dues, and added dues and memberships related to additional staff. Reduced assumptions on dues increased for 2026 |
| 17 | Conferences and Travel | Increase is related to the additional staff members to this department, and additional conference attendance planned for 2026. Reduced request related to additional training. |
| 8 | Meals and Hosting | Increase is related to estimated pricing increases, as well as planned Board and Committee Meetings for 2026. Reduced to 2025 budget amounts. |

CAPITAL AND RESERVES

Table 18: Base Bus Budget: Capital

| USES OF FUNDS | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 +/- \$ | 2025 +/- % | Notes |
|--------------------------------|----------------|----------------|-----------------------|--------------------|-----------------|-----------------|---------------|-------|
| Debt Service | | | | | | | | |
| Interest Expense Short Term | 66,570 | 76,623 | 73,000 | 57,000 | 43,000 | (30,000) | -41.1% | |
| Interest Expense Long Term | 32,758 | 28,501 | 30,374 | 24,746 | 25,668 | (4,705) | -15.5% | 1 |
| Debt Service Principal | 199,150 | 199,150 | 199,150 | 199,150 | 199,150 | - | 0.0% | |
| Debt Service | 298,479 | 304,274 | 302,524 | 280,896 | 267,818 | (34,705) | -11.5% | |
| Capital & Reserves | | | | | | | | |
| Contribution to Unrest Balance | - | - | 45,000 | 45,000 | 20,000 | (25,000) | -55.6% | 2 |
| GF Cap Outlay for Oth Cap Itms | 125,960 | 345,100 | 213,560 | 213,560 | 199,089 | (14,471) | -6.8% | 3 |
| GF Cap Outlay for Capital | 13,621 | 34,366 | - | 64,256 | - | - | 0.0% | |
| Transfers | (4,761) | 14,266 | - | - | - | - | 0.0% | |
| Capital & Reserves | 134,820 | 393,732 | 258,560 | 322,816 | 219,089 | (39,471) | -15.3% | |
| Total Base Bus Budget | 433,299 | 698,006 | 561,084 | 603,712 | 486,907 | (74,176) | -13.2% | |

| Note # | Line Item | Explanation |
|--------|---------------------------|---|
| 1 | Long Term Interest | Interest expense related to Bond payments and interest due. Staff are also assuming a fall interest payment due on a new bond related to bus purchases in 2026. |
| 2 | Fund Balance Contribution | One of the goals approved with the 2025 Strategic Plan includes increasing Fund Balance to 16.6% of budgeted expenses. Increases contribution to work towards achieving that goal. Reduced to historical budgeted amount of \$45,000. Further reduction to \$20,000 to assist communities absorbing ARPA service improvement costs. |
| 3 | Capital Items | The 2026-2030 CIP is attached. |

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REVENUE

Table 19: Base Bus Budget: Revenue

| SOURCES OF FUNDS | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 +/- \$ | 2025 +/- % | Notes |
|--|----------------------|----------------------|-----------------------|----------------------|----------------------|-------------------|---------------|----------|
| Fare Revenue | | | | | | | | |
| Passenger Fares | 1,163,873 | 1,734,225 | 2,321,400 | 1,889,315 | 2,149,315 | (172,085) | -7.4% | |
| Organization Paid Fares | 864,741 | 606,169 | 693,004 | 608,185 | 669,004 | (24,001) | -3.5% | |
| Organization Route Guarantees | 105,000 | 330,167 | 364,105 | 428,685 | 461,653 | 97,548 | 26.8% | |
| Total Fare Revenue | 2,133,614 | 2,670,561 | 3,378,509 | 2,926,185 | 3,279,972 | (98,538) | -2.9% | 1 |
| Miscellaneous Revenue | | | | | | | | |
| Advertising Revenue | 243,637 | 236,907 | 322,338 | 243,600 | 243,600 | (78,738) | -24.4% | 2 |
| Vehicle Maint Services | 6,000 | 40,465 | 5,000 | 5,000 | 2,000 | (3,000) | -60.0% | 3 |
| Sale of Fuel | 4,137 | 50 | - | 372 | - | - | 0.0% | |
| Interest Income | 150,889 | 152,185 | 110,000 | 110,662 | 110,000 | - | 0.0% | |
| Reimbursements of Auto Fare fees | 15,861 | 17,463 | 19,000 | 6,315 | 5,000 | (14,000) | -73.7% | 4 |
| Wellness Grant Reimbursements | 210 | 1,300 | 3,500 | - | 3,500 | - | 0.0% | |
| Training Grant Reimbursements | 150 | 3,918 | 2,000 | - | 2,000 | - | 0.0% | |
| Miscellaneous Income | 29,143 | 93,832 | 15,000 | 4,024 | 5,000 | (10,000) | -66.7% | 5 |
| Claims Recovery | 44,696 | 102,151 | 65,000 | 75,000 | 75,000 | 10,000 | 15.4% | |
| Total Other Revenue | 494,723 | 648,270 | 541,838 | 444,973 | 446,100 | (95,738) | -17.7% | |
| Municipal Funding | | | | | | | | |
| Non-Member Municipal Funding (Gorham) | 35,000 | - | - | - | - | - | 0.0% | |
| Member Municipal Funding: Operations | 4,374,571 | 4,299,570 | 5,102,816 | 5,100,399 | 5,785,082 | 682,266 | 13.4% | 6 |
| Municipal Funding: CIP Local Match | 124,999 | 345,102 | 213,560 | 213,560 | 199,089 | (14,471) | -6.8% | 7 |
| Municipal Funding: Svc Veh Local Match | - | - | - | - | - | - | 0.0% | |
| Total Municipal Revenue | 4,534,570 | 4,644,672 | 5,316,376 | 5,313,959 | 5,984,171 | 667,795 | 12.6% | |
| State Funding | | | | | | | | |
| State Operating Subsidy | 170,427 | 477,494 | 770,153 | 730,745 | 770,745 | 592 | 0.1% | 8 |
| Total State Revenue | 170,427 | 477,494 | 770,153 | 730,745 | 770,745 | 592 | 0.1% | |
| Federal Funding | | | | | | | | |
| Federal Operating Assistance | 3,717,037 | 4,617,398 | 4,690,835 | 4,690,835 | 5,584,652 | 893,817 | 19.1% | 9 |
| Federal Operating Assistance- Prior Year | - | - | - | - | 325,000 | 325,000 | 100.0% | 10 |
| TW Fed Operating Assistance | - | - | - | - | - | - | 0.0% | |
| Federal Fuel Reimbursement | - | 124,819 | 25,000 | 25,000 | 25,000 | - | 0.0% | |
| Federal Prev Maint Assistance | 1,211,036 | 1,285,278 | 1,829,000 | 1,829,000 | 2,000,000 | 171,000 | 9.3% | 11 |
| Federal CARES Act | 865,292 | - | - | - | - | - | 0.0% | |
| Federal ARPA | 494,585 | 586,754 | 1,490,036 | 1,400,603 | 478,811 | (1,011,225) | -67.9% | 12 |
| Total Federal Revenue | 6,287,950 | 6,614,249 | 8,034,871 | 7,945,438 | 8,413,463 | 378,592 | 4.7% | |
| Total Revenue | \$ 13,621,284 | \$ 15,055,246 | \$ 18,041,747 | \$ 17,361,300 | \$ 18,894,450 | \$ 852,703 | 4.7% | |

| Note # | Line Item | Explanation |
|--------|-----------------------------------|--|
| 1 | Fare Revenue | Fare revenue for 2025 is projected to be under budget. With ridership trending downward so far in 2025, staff have held fare revenue estimates for 2026 at 2025 projected levels, while continuing analysis of these trends. Organization route guarantees are increased from 2025 based on the contract with USM and the addition of BIW. Slight increase anticipated related to ridership growth and fare increase in Q3 of 2026. |
| 2 | Advertising | Advertising revenue is projected to be under budget for 2025. Staff are meeting with Metro's advertising vendor ATA Outdoor in the coming weeks to discuss 2025 projections and estimates for 2026. Slight increase after discussion with ATA Outdoor. |
| 3 | Vehicle Maintenance Services | Staff are reducing revenue estimated related to sales of maintenance services based on historical downward trends on this revenue item. |
| 4 | Reimbursements for Auto Fare Fees | Reimbursements of Autofare fees is being adjusted downward. For 2025, the estimate included South Portland in error, which is being corrected for 2026. |

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| Note # | Line Item | Explanation |
|--------|---|--|
| 5 | Miscellaneous Income | Misc income estimates reduced based on 2025 projection, which is expected to hold for 2026 budget year. |
| 6 | Member Mun. Funding | Amount reflects the local funding from member municipalities to support planned programs and operations in FY 2026. 2026 increase of 13.4% in operating support is in large part due to limited ARPA funding available for implemented service improvements in 2026. |
| 7 | Municipal Funding (CIP) | Amount reflects a 6.8% decrease in municipal funding needed to implement the FY 2026-2030 CIP. The CIP is attached. |
| 8 | State Funding | State funding for operations remains unchanged from 2025 to 2026. In 2025, there was a small amount of additional funding allocated to operating related to the South Portland Bus Service merger costs that is not recurring for 2026, therefore, showing a small decrease. Additional funding awarded from MDOT Discretionary grant for Marketing Open Fare Payments. |
| 9 | Federal 5307 (Operating) | Amount reflects a 2% increase in Federal 5307 formula funding for operations for FY 2026. Reallocation of \$500,000 from PM funding to Operating, as well as an additional \$300,000 in Federal Operating funding that staff anticipates receiving through PACTS formula funding allocation. |
| 10 | Federal 5307 (Operating- Prior Year) | Amount of anticipated “carry-forward” funding to be applied to ARPA service improvement routes as one-year assistance to step into the larger local contribution as a result of ARPA funding being fully spent down in 2026. |
| 11 | Federal 5307 (Preventative Maintenance) | Staff are proposing a higher allocation of 5307 preventative maintenance funding for 2026. This funding source requires a 20% match vs. a 50% match for operating funds, and there are adequate expenditures to support this amount of request. |
| 12 | Federal ARPA (Service Improvements) | Estimates ARPA Act funding remaining for FY 2026 service improvements to be about a ¼ year. |

MUNICIPAL ASSESSMENTS

The table below lists local funding needed per municipality and adds in the local funding associated with the agency’s property lease. Both of these cost elements impact local assessments. ADA paratransit costs do not impact the local assessment. These costs are ridership driven, so municipalities are billed monthly for 20% of the cost of these trips.

Table 20: 2026 Municipal Assessments- Cost Allocation

| Municipality | FY 2025 Actual | FY 2026 | | | | | Change | |
|---------------------|---------------------|------------------|-------------------|-------------------|---------------------|---------------------|--------------|-------------------|
| | | Lease | Debt Service | Fixed | Variable | Total | % | \$ |
| Brunswick | \$ 118,101 | \$ 1,901 | \$ 2,857 | \$ 15,063 | \$ 111,726 | \$ 131,547 | 11.4% | \$ 13,446 |
| Falmouth | \$ 233,457 | \$ 4,981 | \$ 16,241 | \$ 27,565 | \$ 273,487 | \$ 322,274 | 38.0% | \$ 88,817 |
| Freeport | \$ 118,101 | \$ 1,901 | \$ 2,857 | \$ 15,063 | \$ 111,726 | \$ 131,547 | 11.4% | \$ 13,446 |
| Gorham | \$ 127,356 | \$ - | \$ 1,695 | \$ 26,777 | \$ 100,408 | \$ 128,880 | 1.2% | \$ 1,524 |
| Portland | \$ 2,999,507 | \$ 69,222 | \$ 197,364 | \$ 438,445 | \$ 2,893,349 | \$ 3,598,380 | 20.0% | \$ 598,873 |
| South Portland | \$ 700,000 | \$ - | \$ 4,618 | \$ 76,984 | \$ 647,779 | \$ 729,381 | 4.2% | \$ 29,381 |
| Westbrook | \$ 995,466 | \$ 18,146 | \$ 39,330 | \$ 104,191 | \$ 746,998 | \$ 908,665 | -8.7% | \$ (86,801) |
| Yarmouth | \$ 118,101 | \$ 1,901 | \$ 2,857 | \$ 15,063 | \$ 111,726 | \$ 131,547 | 11.4% | \$ 13,446 |
| Annual Total | \$ 5,410,089 | \$ 98,052 | \$ 267,818 | \$ 719,150 | \$ 4,997,200 | \$ 6,082,220 | 12.4% | \$ 672,131 |

Metro’s revised cost and revenue allocation method, approved for the 2024 budget, resulted in increased local funding requirements for Brunswick, Freeport, Westbrook, and Yarmouth. Portland was similarly affected, though impacts were offset by other funding adjustments.

These increases stem from several factors, including the drawdown of “pilot” funds, reduced fare revenue due to the pandemic, rising operating costs, changes in service levels, and the transition to larger buses on the Breez Line.

To ease these impacts, the Board approved one-time bridge funding in 2024 using surplus FY 2023 federal funds—\$37,000 for each Breez municipality (\$148,000 total) and \$168,000 for Westbrook. The 2025 assessments do not include bridge funding, resulting in higher increases.

Metro’s member communities are facing a similar challenge as the ARPA funds are now fully expended and staff are proposing comparable bridge funding measures to ease the burden of stepping into larger local contributions.

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ADA PARATRANSIT

Table 21: ADA Paratransit Budget

| USES OF FUNDS | 2023 Actual | 2024 Actual | 2025 Final Request | 2025 Projection | 2026 Request | 2025 +/- \$ | 2025 +/- % | Notes |
|--------------------------------------|-----------------|--------------------|-----------------------|--------------------|-----------------|----------------|---------------|-------|
| ADA Paratransit | | | | | | | | |
| Contracted Services | \$ 458,106 | \$ 410,475 | \$ 615,000 | \$ 648,870 | \$ 698,340 | \$ 83,340 | 13.6% | 1 |
| Total ADA Paratransit Service | 458,106 | 410,475 | 615,000 | 648,870 | 698,340 | 83,340 | 13.6% | |
| Total Expenditures | 458,106 | 410,475 | 615,000 | 648,870 | 698,340 | 83,340 | 13.6% | |
| SOURCES OF FUNDS | 2023 Actual | 2024 Projection | 2025 Final Request | 2025 Projection | 2026 Request | 2025 +/- \$ | 2025 +/- % | Notes |
| Municipal Funding | | | | | | | | |
| Municipal Funding | 89,339 | 81,764 | 123,000 | 129,774 | 139,668 | 16,668 | 13.6% | 2 |
| Total Municipal Funding | 89,339 | 81,764 | 123,000 | 129,774 | 139,668 | 16,668 | 13.6% | |
| Federal Funding | | | | | | | | |
| FTA Section 5307 | 346,387 | 328,380 | 492,000 | 492,000 | 558,672 | 66,672 | 13.6% | 3 |
| Total Federal | 346,387 | 328,380 | 492,000 | 492,000 | 558,672 | 66,672 | 13.6% | |
| Total Revenue | 435,726 | 410,144 | 615,000 | 621,774 | 698,340 | 83,340 | 13.6% | |
| Surplus/(Deficit) | (22,380) | (331) | - | (27,096) | - | - | | |

| Note # | Line Item | Explanation |
|--------|------------------------|---|
| 1 | Contracted Serv. | Metro has a contract with the Regional Transportation Program (RTP) to provide complementary ADA Paratransit services. Metro’s cost is based on a negotiated net cost per trip boardings, which was increased in 2025 and contracted to increase in 2026. Ridership has been increasing in 2025. For FY 2026, staff are assuming ridership continues to increase. |
| 2 | Mun. Funding | Municipalities are billed directly for 20% of the actual cost of ADA paratransit trips that originate in their jurisdictions. |
| 3 | Federal Funding (5307) | Metro receives federal funding to cover 80% of the cost of ADA paratransit. |

Table 22: ADA Paratransit Ridership: 2022-2024

| 2023 | Jan | Feb | Mar | Apr | May | June | July | Aug | Sep | Oct | Nov | Dec | Total | % |
|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|-------------|
| Falmouth | 12 | 12 | 18 | 14 | 15 | 15 | 9 | 11 | 21 | 16 | 20 | 26 | 189 | 1% |
| Gorham | 18 | 13 | 17 | 20 | 23 | 20 | 19 | 25 | 21 | 30 | 19 | 17 | 242 | 1% |
| Portland | 1,070 | 1,075 | 1,269 | 1,164 | 1,216 | 1,188 | 1,109 | 1,147 | 1,015 | 1,092 | 1,068 | 1,056 | 13,469 | 60% |
| South Portland | 436 | 379 | 418 | 413 | 473 | 451 | 370 | 345 | 344 | 352 | 313 | 313 | 4,607 | 21% |
| Westbrook | 307 | 302 | 394 | 324 | 331 | 310 | 326 | 336 | 329 | 321 | 295 | 305 | 3,880 | 17% |
| Total | 1,843 | 1,781 | 2,116 | 1,935 | 2,058 | 1,984 | 1,833 | 1,864 | 1,730 | 1,811 | 1,715 | 1,717 | 22,387 | 100% |
| 2024 | Jan | Feb | Mar | Apr | May | June | July | Aug | Sep | Oct | Nov | Dec | Total | % |
| Falmouth | 20 | 23 | 25 | 17 | 18 | 10 | 16 | 17 | 19 | 17 | 17 | 15 | 214 | 1% |
| Gorham | 18 | 23 | 24 | 18 | 19 | 19 | 18 | 14 | 27 | 27 | 20 | 18 | 245 | 1% |
| Portland | 1,036 | 1,012 | 936 | 948 | 1,008 | 915 | 971 | 1,085 | 961 | 1,144 | 1,077 | 1,002 | 12,095 | 59% |
| South Portland | 370 | 359 | 305 | 346 | 357 | 351 | 378 | 393 | 377 | 427 | 381 | 357 | 4,401 | 21% |
| Westbrook | 255 | 249 | 287 | 269 | 341 | 275 | 320 | 329 | 315 | 317 | 306 | 299 | 3,562 | 17% |
| Total | 1,699 | 1,666 | 1,577 | 1,598 | 1,743 | 1,570 | 1,703 | 1,838 | 1,699 | 1,932 | 1,801 | 1,691 | 20,517 | 100% |
| 2025 | Jan | Feb | Mar | Apr | May | June | July | Aug | Sep | Oct | Nov | Dec | Total | % |
| Falmouth | 15 | 11 | 24 | 21 | 17 | 15 | 18 | 15 | | | | | 136 | 1% |
| Gorham | 25 | 17 | 30 | 37 | 41 | 39 | 32 | 39 | | | | | 260 | 2% |
| Portland | 1,012 | 858 | 1,079 | 1,130 | 1,148 | 1,051 | 1,058 | 988 | | | | | 8,324 | 59% |
| South Portland | 254 | 286 | 363 | 342 | 354 | 390 | 414 | 463 | | | | | 2,866 | 20% |
| Westbrook | 266 | 223 | 322 | 326 | 349 | 289 | 361 | 389 | | | | | 2,525 | 18% |
| Total | 1,572 | 1,395 | 1,818 | 1,856 | 1,909 | 1,784 | 1,883 | 1,894 | - | - | - | - | 14,111 | 100% |

115 ST. JOHN'S Property

Table 23: 115 St. John's Street Property

| USES OF FUNDS | 2023 Actual | 2024 Actual | 2025-B Request | 2025-P Projection | 2026 Request | 2025 +/- \$ | 2025 +/- % | Notes |
|--|----------------|----------------|-------------------|----------------------|-----------------|-----------------|---------------|----------|
| Services and Fees | | | | | | | | |
| Arch/Eng Fees | - | | | | | - | 0.0% | |
| Legal Fees | 162 | | | | | - | 0.0% | |
| Property Management Fees- Broker, Cam, Etc | 8,766 | | 9,119 | 9,119 | 9,305 | 186 | 2.0% | |
| Maintenance Services- 115 St John St. | - | | | | | - | 0.0% | |
| Snow Plowing/Removal- 115 St John St. | - | | | | | - | 0.0% | |
| Supplies | - | | | | | - | 0.0% | |
| Total Services and Fees | 8,928 | - | 9,119 | 9,119 | 9,305 | 186 | 2.0% | 1 |
| Utilities | | | | | | | | |
| Heating Fuel- 115 St. John St. | - | | | | | - | 0.0% | |
| Electricity- 115 St. John St. | 1,296 | | | | | - | 0.0% | |
| Water/Sewer/Stormwater- 115 St. John St. | 870 | | | | | - | 0.0% | |
| Total Utilities | 2,166 | - | - | - | - | - | 0.0% | 2 |
| Rental Fees | | | | | | | | |
| Rental Fees | 332,605 | 339,257 | 346,042 | 346,042 | 352,963 | 6,921 | 2.0% | |
| Property Taxes | 37,288 | 39,151 | 42,230 | 42,230 | 45,702 | 3,472 | 8.2% | |
| Total Rental Fees | 369,893 | 378,408 | 388,272 | 388,272 | 398,665 | 10,393 | 2.7% | 3 |
| CAM Charges | | | | | | | | |
| Management Fees | 13,308 | 78,031 | 13,842 | 13,842 | 14,119 | 277 | 2.0% | |
| General R&M | 7,704 | | 3,188 | 5,030 | 5,181 | 151 | 3.0% | |
| General Administration | 48,051 | | - | 53,738 | 53,788 | 1,510 | 2.9% | |
| Total CAM Charges | 69,063 | 78,031 | 17,030 | 72,610 | 73,088 | 1,938 | 2.7% | 4 |
| Property Insurance | | | | | | | | |
| Property Insurance- 115 St. John Street | 18,972 | 20,579 | 21,347 | 23,358 | 18,452 | (4,905) | -21.0% | |
| Total Insurance | 18,972 | 20,579 | 21,347 | 23,358 | 18,452 | (4,905) | -21.0% | 5 |
| Total Expenditures | 469,022 | 477,017 | 435,768 | 493,359 | 499,510 | 7,612 | 1.5% | |
| SOURCES OF FUNDS | | | | | | | | |
| | 2023 Actual | 2024 Actual | 2025 Request | 2025-P Projection | 2026 Request | 2025 +/- \$ | 2025 +/- % | Notes |
| Other Revenue | | | | | | | | |
| Reimbursements- Insurance | 18,974 | | 21,347 | 23,357 | 18,452 | (4,905) | -21.0% | |
| Reimbursements- Taxes | 40,182 | | 42,230 | 42,230 | 45,702 | 3,472 | 8.2% | |
| Reimbursements- Maintenance and Repair | 8,166 | | | - | | - | 0.0% | |
| Management Fees | 7,013 | | 7,296 | 7,296 | 7,442 | 146 | 2.0% | |
| Rental of Property- 115 St. John's St. | 175,321 | 252,785 | 182,404 | 182,404 | 186,052 | 3,648 | 2.0% | |
| Total Other Revenue | 249,656 | 252,785 | 253,277 | 255,287 | 257,649 | 2,361 | 0.9% | 6 |
| Municipal Funding | | | | | | | | |
| Municipal Assessment for Operating | 93,862 | 94,244 | 96,130 | 96,132 | 98,052 | 1,920 | 2.0% | |
| Total Municipal Funding | 93,862 | 94,244 | 96,130 | 96,132 | 98,052 | 1,920 | 2.0% | 7 |
| State Funding | | | | | | | | |
| State Operating Subsidy | 234,654 | 239,347 | 244,134 | 244,134 | 207,015 | (37,121) | -15.2% | |
| Total State Funding | 234,654 | 239,347 | 244,134 | 244,134 | 207,015 | (37,121) | -15.2% | 8 |
| Total Revenue | 578,172 | 586,376 | 593,541 | 595,553 | 562,716 | (32,840) | -5.5% | |
| Surplus/(Deficit) | 109,150 | 109,359 | 157,774 | 102,195 | 63,206 | (40,452) | -39.0% | |

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| Note # | Line Item | Explanation |
|--------|---------------|---|
| 1 | Service-Fees | Anticipated services and maintenance expenses for building. |
| 2 | Utilities | Utilities have been transferred to sub-tenant upon occupancy in 2022. |
| 3 | Rental Fees | This figure represents the base lease cost and taxes for FY 2026. |
| 4 | CAM Charges | CAM fees received by NRR for 2026 budget year. |
| 5 | Insurance | Insurance amount from NRR for 2026 budget year. |
| 6 | Other Revenue | Anticipated revenue from sub-leasing entire building. |
| 7 | Mun. Funding | Municipal funding approved by the Board of Directors in July 2021. |
| 8 | State Funding | Funding committed to Metro by the Maine Department of Transportation. 15% decrease from 2025 funding amount. This is the last year of committed funding for this project from MDOT. |

2026-2030 CAPITAL IMPROVEMENT PROGRAM

PROGRAM SUMMARY

| | Funds Rem. | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|--------------------------------|------------------|----------------|-------------------|-------------------|-------------------|----------------|------------------|
| Total | 5,030,986 | 635,460 | 11,060,998 | 12,990,809 | 30,751,693 | 706,759 | 1,419,487 |
| Federal (5307) | 3,169,915 | 66,466 | 1,293,177 | 1,761,170 | 4,821,354 | 565,407 | 1,135,590 |
| Federal (TBD) | - | - | 4,880,000 | 720,000 | 12,500,000 | - | - |
| Federal (5339) | 89,046 | - | 2,596,305 | 8,421,854 | - | - | - |
| Federal (CARES) | 221,608 | - | - | - | - | - | - |
| Federal (ARPA) | 858,574 | - | 175,000 | - | - | - | - |
| Federal (CRRSAA) | - | - | - | - | - | - | - |
| Federal (5310) | - | - | - | - | - | - | - |
| State | - | 354,000 | 1,120,250 | 192,750 | 7,880,000 | - | - |
| Maine Turnpike Auth. | - | 113,280 | - | - | - | - | - |
| Local (Bond) | 600 | - | 783,250 | 1,486,209 | 5,330,000 | - | - |
| Local (Assessment) | 718,885 | 213,560 | 199,089 | 393,826 | 262,839 | 141,352 | 283,897 |
| Local (Non-Member Assessment) | - | - | 10,000 | - | - | - | - |
| Local Assess (Projects) | | 213,560 | 199,089 | 393,826 | 262,839 | 141,352 | 283,897 |
| Local Assess (Cap Res.) | - | - | - | - | - | - | - |
| Local (Debt Service) | - | 223,981 | 224,904 | 289,569 | 493,728 | 808,598 | 743,935 |
| Total | | 437,541 | 423,993 | 683,396 | 756,567 | 949,950 | 1,027,833 |

100 PLANNING & PROGRAMS

| | Funds Rem. | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|----------------|----------------|----------------|----------------|---------------|---------------|---------------|
| 101 Replacement Facility: Planning-Design | | | | | | | |
| <i>Prior funding and 2023 funding will be used to hire a consultant firm to prepare conceptual design, capital cost estimate, operating cost forecasts, and develop project roadmap (\$50,000). Funding in outer years reflects 8% of a facility's estimated construction cost for planning-design-engineering. \$120,000 collected in 2025 to match future grants.</i> | | | | | | | |
| Total | 230,000 | | 900,000 | 900,000 | | | |
| Federal (5307) | 180,000 | | | | | | |
| Federal (TBD) | | | 720,000 | 720,000 | | | |
| Federal (ARPA) | | | | | | | |
| Federal (5310) | | | | | | | |
| State | | | 90,000 | 90,000 | | | |
| Local (Bond) | | | | | | | |
| Local (Assessment) | 50,000 | 120,000 | 30,000 | 30,000 | | | |
| 102 Service Planning | | | | | | | |
| <i>Program of funds to support agency planning goals</i> | | | | | | | |
| <i>Funds Remaining: \$22,883 So Portland (ME-2023-043) 5307* Planning funding awaiting FTA obligation</i> | | | | | | | |
| <i>2026 - Service Planning for Scarborough & South Portland</i> | | | | | | | |
| <i>2027 - Network Redesign</i> | | | | | | | |
| <i>2028 - Facility Site Service and Network Planning</i> | | | | | | | |
| Total | 22,883 | | 5,721 | 50,000 | 75,000 | | |
| Federal (5307) | 22,883 | | | 40,000 | 60,000 | | |
| Federal (CARES) | | | | | | | |
| Federal (ARPA) | | | | | | | |
| Federal (5310) | | | | | | | |
| State | | | | | | | |
| Local (Bond) | | | | | | | |
| Local (Assessment) | | | 5,721 | 5,000 | 7,500 | | |
| 103 Metro Mobility Programs | | | | | | | |
| <i>Historically - Metro has served as a pass-through of federal CARES Act funding in order to allow GPCOG to use federal CARES Act funding to implement a variety of mobility management programs.</i> | | | | | | | |
| <i>2026 - 2030- CAD/AVL and Customer Facing Technologies (Spare) to improve mobility</i> | | | | | | | |
| 5311?? | | | | | | | |
| Total | | | 61,476 | 62,563 | 63,683 | 64,837 | 66,025 |
| Federal (5307) | | | 49,181 | 50,051 | 50,947 | 51,869 | 52,820 |
| Federal (CARES) | | | | | | | |
| Federal (ARPA) | | | | | | | |
| Federal (CRRSAA) | | | | | | | |
| State | | | | | | | |
| Local (Bond) | | | | | | | |
| Local (Assessment) | | | 12,295 | 12,513 | 12,737 | 12,967 | 13,205 |
| 104 Planning Projects | | | | | | | |
| <i>Bus Rapid Transit Project.</i> | | | | | | | |
| <i>Funds remaining: \$53,525 ME-2016-016, \$68,301 CARES ME-2020-010</i> | | | | | | | |
| <i>So Portland (ME-2022-012) 5307* Planning funding awaiting FTA obligation \$33,849</i> | | | | | | | |
| Total | 121,871 | 586,129 | | | | | |
| Federal (5307) | 42,820 | 33,849 | | | | | |
| Federal (CARES) | 68,301 | | | | | | |
| Federal (ARPA) | | | | | | | |
| Federal (5310) | | | | | | | |
| State | | 354,000 | | | | | |
| Maine Turnpike Auth. | | 113,280 | | | | | |
| Local (Bond) | | | | | | | |
| Local (Assessment) | 10,750 | 85,000 | | | | | |
| 105 Planning Projects | | | | | | | |
| <i>Fare analysis</i> | | | | | | | |
| <i>Funds Remaining: \$1,441 So Portland (ME-2022-012) 5307* Planning funding awaiting FTA obligation and \$38,559 So Portland (ME-2023-043) 5307* Planning funding awaiting FTA obligation</i> | | | | | | | |
| Total | 40,000 | | 10,000 | | | | |
| Federal (5307) | 40,000 | | | | | | |
| Federal (5339) | | | | | | | |
| Federal (5310) | | | | | | | |
| State | | | 10,000 | | | | |
| Local (Bond) | | | | | | | |
| Local (Assessment) | | | | | | | |

200 FACILITIES: MAINTENANCE-ACQUISITION-CONSTRUCTION

| | Funds Rem. | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|----------------|------|------------------|---------------|-------------------|------|------|
| 201 Metro Facility Replacement-Expansion | | | | | | | |
| <i>Phase 1: Acquire 151 St. John's Property - Federal assistance estimated at 80%; State assistance estimated at 10%. Local funding assumed to come from bonding at 10%. Bond issuance will be contingent on state-federal funding acquisition.</i> | | | | | | | |
| <i>Phase 2: Construct replacement facility - Federal assistance estimated at 50%; State assistance estimated at 30%. Local funding assumed to come from bonding at 20%.</i> | | | | | | | |
| Total | | | 5,200,000 | | 25,000,000 | | |
| Federal (5307) | | | | | | | |
| Federal (TBD) | | | 4,160,000 | | 12,500,000 | | |
| Federal (ARPA) | | | | | | | |
| Federal (5310) | | | | | | | |
| State | | | 520,000 | | 7,500,000 | | |
| Local (Bond) | | | 520,000 | | 5,000,000 | | |
| Local (Assessment) | | | | | | | |
| 202 Facility Renovations-Major Component Replacement | | | | | | | |
| <i>Unspent funding (\$495,000) for Backup Generator (\$125,000), and HVAC (\$70,000) CNG Rehab (300,000)- These projects are moving forward.</i> | | | | | | | |
| <i>Bus Wash Rehab (\$150,000)- Staff requesting reallocation of these funds to Maintenance Equipment Project 203 (below)</i> | | | | | | | |
| <i>2026 - Elm Street Rehab allowing for public utilization.</i> | | | | | | | |
| Total | 495,000 | | 275,000 | | | | |
| Federal (5307) | 396,000 | | 220,000 | | | | |
| Federal (CARES) | | | | | | | |
| Federal (ARPA) | | | | | | | |
| Federal (5310) | | | | | | | |
| State | | | | | | | |
| Local (Bond) | | | | | | | |
| Local (Assessment) | 99,000 | | 55,000 | | | | |
| 202 Safety-Security Maintenance/Upgrades | | | | | | | |
| <i>Remaining funds (\$10,000) Local collected, grant not programmed.</i> | | | | | | | |
| Total | 10,000 | | | 45,000 | 269,973 | | |
| Federal (5307) | | | | 36,000 | 215,978 | | |

| | | | | | | | |
|---|--------------------|--------|---|---|-------|--------|---|
| 2027 - Full facility integrated security camera and access control system (Elm and Valley) \$45k 2028 - Retrofit of full fleet for integrated wireless/real-time security system (safefleet), inc. installation \$269k Fed mandate to program 0.5%-1% of overall 5307 funds to safety and/or security. Need to develop a strategy to comply | Federal (CARES) | - | - | - | - | - | - |
| | Federal (ARPA) | - | - | - | - | - | - |
| | Federal (5310) | - | - | - | - | - | - |
| | State | - | - | - | - | - | - |
| | Local (Bond) | - | - | - | - | - | - |
| | Local (Assessment) | 10,000 | - | - | 9,000 | 53,995 | - |
| | Total | | | | | | |

| | | | | | | | |
|---|-----------------|----------------|---------------|----------|----------------|----------|----------|
| 203 Maintenance Equipment 2025 - Tire Machine, Wheel Balancer, Maintenance Inventory System Upgrade 2026 - Maintenance service bay lift rehab/renovation + Wheel Alignment machine \$75k 2027 - Planning, design and build of a paint shop + fire supression Remaining Funds: \$109,229 (ME-2021-016- Bush Wash) Bus Wash Rehab (\$150,000): Staff requesting reallocation of these funds from Facility Renovations, project 202 (above) | Total | 109,229 | 40,771 | - | 300,000 | - | - |
| | Federal (5307) | 87,383 | 32,617 | - | 240,000 | - | - |
| | Federal (CARES) | - | - | - | - | - | - |
| | Federal (ARPA) | - | - | - | - | - | - |
| | Federal (5310) | - | - | - | - | - | - |
| | State | - | - | - | - | - | - |
| | Local (Bond) | - | - | - | - | - | - |
| Local (Assessment) | 21,846 | 8,154 | - | 60,000 | - | - | |

| | | | | | | | |
|--|-----------------|----------|----------|----------|----------------|----------|----------|
| 204 Fuel Tracking and Tank Replacement 2027 - Automated fleet fueling system, tank and dispenser replacement - estimated. | Total | - | - | - | 527,500 | - | - |
| | Federal (5307) | - | - | - | 422,000 | - | - |
| | Federal (CARES) | - | - | - | - | - | - |
| | Federal (ARPA) | - | - | - | - | - | - |
| | Federal (5310) | - | - | - | - | - | - |
| | State | - | - | - | 52,750 | - | - |
| | Local (Bond) | - | - | - | - | - | - |
| Local (Assessment) | - | - | - | 52,750 | - | - | |

300 VEHICLE MAINTENANCE & ACQUISITION

| | Funds Rem. | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|-----------------|----------------|--------|----------------|----------------|----------------|----------------|
| 301 Mid-Life Fleet Refurbishments Replacement of major components (engines, transmissions) and vehicle refurbishments of any bus at mid-life or older. 2026: Local Match for Current Year and \$9,868 required local match for Grant received from South Portland Merger Funds Remaining: \$165,951 (ME-2021-016), \$300,000 (ME-2024-010), \$49,340 (5339- ME-2024-010) | Total | 505,423 | | 150,000 | 327,818 | 270,122 | 270,122 |
| | Federal (5307) | 372,761 | | 120,000 | 262,254 | 216,098 | 216,098 |
| | Federal (5339) | 39,472 | | | | | |
| | Federal (CARES) | - | | - | - | - | - |
| | Federal (ARPA) | - | | - | - | - | - |
| | Federal (5310) | - | | - | - | - | - |
| | State | - | | - | - | - | - |
| Local (Bond) | - | | - | - | - | - | |
| Local (Assessment) | 93,190 | | 39,868 | 65,564 | 54,024 | 54,024 | |

| | | | | | | | |
|---|----------------|---------------|------------------|------------------|------------------|--|--|
| 302 Fleet Replacements GP Metro adheres to the FTA Uesful Life Benchmark (ULB) of 14 years, but aims to replace buses at years 13 and 14 in order to allow flexibility based on individual buses' condition. Replace five (5) 2011 diesel Gillig buses in FY 2026 with diesel New Flyers using existing contract. Service expansion; Add six (6) new diesel buses in FY 2027. Replace three (3) 2014 CNG Gillig buses in FY 2027 with zero emission buses and associated infrastructure. Replace two (2) 2014 CNG Gillig buses in FY 2028 with zero emission buses. | Total | 50,174 | 3,502,801 | 9,908,063 | 4,400,000 | | |
| | Federal (5307) | - | 379,996 | | 3,740,000 | | |
| | Federal (5339) | 49,574 | 2,596,305 | 8,421,854 | | | |
| | Federal (ARPA) | | | | | | |
| | Federal (5310) | | | | | | |
| | State | | 263,250 | | 330,000 | | |
| | Local (Bond) | 600 | 263,250 | 1,486,209 | 330,000 | | |
| Local (Assessment) | | | | | | | |

| | | | | | | | |
|---|-----------------|---------------|--|---------------|----------|----------|----------|
| 303 Support Vehicle Replacement/Acquisitions 2027 - New Service truck with a dump body; Assumse usage of remaining funds. Total project cost \$135k Remaining funds \$7,400 (from sale of retired vehicle), \$1,135 (remaining CARES funding), \$2,000 in 2023 and \$13,000 in 2024 local match collected but grant not programed can be applied to future needs. ME-2023-044 grant \$40,000 | Total | 63,535 | | 74,865 | - | - | - |
| | Federal (5307) | 32,000 | | 74,865 | | | |
| | Federal (CARES) | 1,135 | | | | | |
| | Federal (ARPA) | | | | | | |
| | Federal (5310) | | | | | | |
| | State | | | | | | |
| | Local (Bond) | | | | | | |
| Local (Assessment) | 30,400 | | | | | | |

| | | | | | | | |
|--|-----------------|----------|----------------|----------|----------|----------|----------------|
| 304 Microtransit Fleet Expansion 2026 - 2 in service vans for Scarborough + South Portland, along with 1 spare 2030 - 2 Autonomous Microtransit vehicles (CapEx + OpEx for 2 year pilot) | Total | - | 555,000 | - | - | - | 600,000 |
| | Federal (5307) | - | 444,000 | - | - | - | 480,000 |
| | Federal (CARES) | - | - | - | - | - | - |
| | Federal (ARPA) | - | - | - | - | - | - |
| | Federal (5310) | - | - | - | - | - | - |
| | State | - | 111,000 | - | - | - | - |
| | Local (Bond) | - | - | - | - | - | - |
| Local (Assessment) | - | - | - | - | - | 120,000 | |
| Local (Non-Member Assessment) | | | | | | | |

| | | | | | | | |
|----------------------------|-----------------|----------|----------|----------|----------|----------|----------|
| 305 Fleet Expansion TBD | Total | - | - | - | - | - | - |
| | Federal (5307) | - | - | - | - | - | - |
| | Federal (CARES) | - | - | - | - | - | - |
| | Federal (ARPA) | - | - | - | - | - | - |
| | Federal (5310) | - | - | - | - | - | - |
| | State | - | - | - | - | - | - |
| | Local (Bond) | - | - | - | - | - | - |
| Local (Assessment) | - | - | - | - | - | - | |

400 BUS STOP IMPROVEMENTS

| | Funds Rem. | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|-----------------|----------|----------------|----------------|----------------|----------------|----------------|
| 401 General Bus Stop Improvements This project is aimed at general bus stop improvements including installation of shelters, seating, signage, and access improvements where needed. GP Metro plans to use consultant assistance to perform a full bus stop inventory and recommend design and amenity standards. 2026: \$50,000 for Service Expansion to Scarborough/South Portland Local funding remains from prior year budgets for which local match was collected but project was not included in PACTS program of projects for federal funding (\$70,000). Requesting approval to move to TSAP project for local match needed for existing grants. | Total | - | 100,000 | 220,000 | 242,000 | 371,800 | 483,340 |
| | Federal (5307) | | 80,000 | 176,000 | 193,600 | 297,440 | 386,672 |
| | Federal (CARES) | | - | - | - | - | - |
| | Federal (ARPA) | | | | | | |
| | Federal (5310) | | | | | | |
| | State | | | | | | |
| | Local (Bond) | | | | | | |
| Local (Assessment) | - | 10,000 | 44,000 | 48,400 | 74,360 | 96,668 | |
| Local (Non-Member Assessment) | | | 10,000 | | | | |

| | | | | | | | |
|---|-----------------|------------------|----------|----------------|----------------|----------|----------|
| 402 Transit Stop Access Project Planning-design work completed in prior years. Amounts shown are for construction/inspection. Remaining amount includes \$38,642 (ME-2016-017), \$52,969 (ME-2020-025), \$525,000 (ME-2023-012), \$1,247,253 (ME-2023-044), \$767,973 (ME-2024-010) from prior grants which covers design-engineering as well as \$73,460 in local funding that was collected for construction but tied to federal funding in a future year. So Portland ARPA Funding (\$325,000) | Total | 2,950,329 | - | 425,000 | 425,000 | - | - |
| | Federal (5307) | 1,797,226 | | 340,000 | 340,000 | | |
| | Federal (CARES) | | | | | | |
| | Federal (ARPA) | 850,000 | | | | | |
| | Federal (5310) | | | | | | |

Amounts in FY 2025-26 represent new formula funding awarded to Metro thru PACTS formula set-aside application process.

Requesting approval to move to TSAP project for local match needed for existing grants. \$70,000 from General Bus Stop Improvements- Remaining Balance needed \$146,205: Programed \$46,205 in 2026, and \$50,000 in 2027 and \$50,000 in 2028.

| | | | | | | | | | |
|--------------------|---------|--|--|--------|--------|--------|--|--|---|
| State | | | | - | 50,000 | 50,000 | | | |
| Local (Bond) | | | | - | - | - | | | |
| Local (Assessment) | 303,103 | | | 46,205 | 85,000 | 85,000 | | | - |

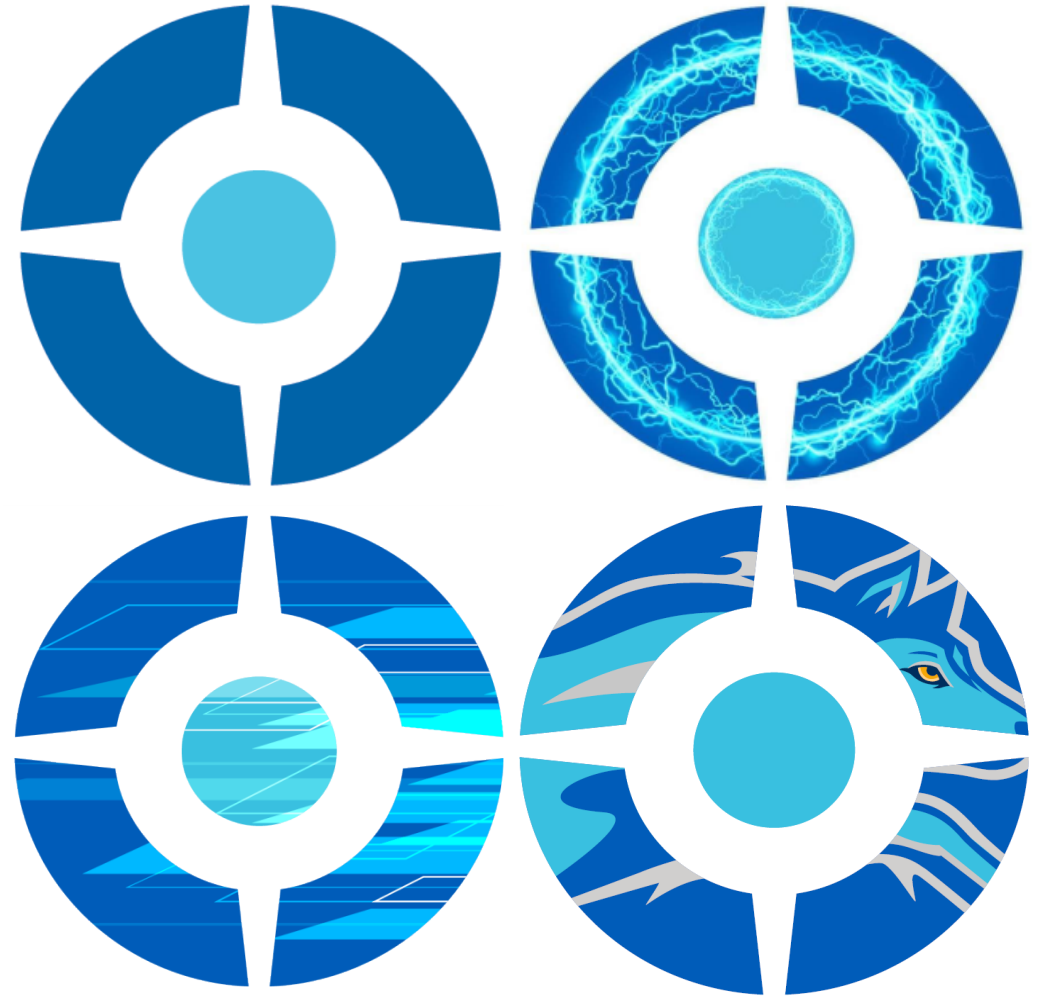
500 TECHNOLOGY INTEGRATIONS Funds Rem. 2025 2026 2027 2028 2029 2030

| | | | | | | | | | |
|--|--------------------|---------|-------|---------|---------|-------|---|---|---|
| 501 Management Information Systems | Total | - | - | - | - | - | - | - | - |
| | Federal (5307) | - | - | - | - | - | - | - | - |
| | Federal (CARES) | - | - | - | - | - | - | - | - |
| | Federal (ARPA) | - | - | - | - | - | - | - | - |
| | Federal (5310) | - | - | - | - | - | - | - | - |
| | State | - | - | - | - | - | - | - | - |
| | Local (Bond) | - | - | - | - | - | - | - | - |
| | Local (Assessment) | - | - | - | - | - | - | - | - |
| 502 Transit Signal Priority | Total | 365,014 | 8,560 | - | - | - | - | - | - |
| <i>Metro awarded \$500,000 in federal ARPA funding to install transit signal priority technology along Washington Avenue and Forest Avenue in Portland. Additional \$171,200 applied for through PACTS FTA Section 5307 formula set-aside program for transit enhancements (approved). Additional award would add TSP to Brighton Ave. and Congress Street.</i> | Federal (5307) | 171,200 | - | - | - | - | - | - | - |
| | Federal (CARES) | 151,000 | - | - | - | - | - | - | - |
| | Federal (ARPA) | 8,574 | - | - | - | - | - | - | - |
| | Federal (5310) | - | - | - | - | - | - | - | - |
| | State | - | - | - | - | - | - | - | - |
| <i>Funds Remaining: \$8,574 (ME-2023-012), \$214,000 (ME-2024-010), \$151,000 (CARES- Awaiting funding obligation from FTA)</i> | Local (Bond) | - | - | - | - | - | - | - | - |
| | Local (Assessment) | 34,240 | 8,560 | - | - | - | - | - | - |
| 503 CAD/AVL System Replacement | Total | 67,528 | - | - | - | - | - | - | - |
| <i>Unspent funding (\$1,172) from CARES Act funding allocated to AVL/AVA System; \$34,552 (ME-2024-010)</i> | Federal (5307) | 27,642 | - | - | - | - | - | - | - |
| | Federal (CARES) | 1,172 | - | - | - | - | - | - | - |
| | Federal (ARPA) | - | - | - | - | - | - | - | - |
| <i>Local funding remains from prior year budgets for which local match was collected but project was not included in PACTS program of projects for federal funding, or local match collected exceeded match requirements of grant (\$8,590- Electronic Signs, \$50,856- AVL/AVA).</i> | Federal (5310) | - | - | - | - | - | - | - | - |
| | State | - | - | - | - | - | - | - | - |
| | Local (Bond) | - | - | - | - | - | - | - | - |
| | Local (Assessment) | 66,356 | - | - | - | - | - | - | - |
| 504 Office Phone System | Total | - | - | 8,000 | 25,000 | - | - | - | - |
| <i>2026 - Replace all workstations phones & acquire call monitoring software</i> | Federal (5307) | - | - | - | 20,000 | - | - | - | - |
| <i>2027 - Automated off hours call center functionality / IVR</i> | Federal (5310) | - | - | - | - | - | - | - | - |
| | State | - | - | 8,000 | - | - | - | - | - |
| | Local (Bond) | - | - | - | - | - | - | - | - |
| | Local (Assessment) | - | - | - | 5,000 | - | - | - | - |
| 505 Fleet Cradlepoint Networking Hardware Replacement | Total | - | - | 90,000 | - | - | - | - | - |
| <i>2026 - Full fleet replacement</i> | Federal (5307) | - | - | - | - | - | - | - | - |
| | Federal (5310) | - | - | - | - | - | - | - | - |
| | State | - | - | 90,000 | - | - | - | - | - |
| | Local (Bond) | - | - | - | - | - | - | - | - |
| | Local (Assessment) | - | - | - | - | - | - | - | - |
| 506 Office / Admin Workstation Replacements | Total | - | - | 28,000 | - | 5,915 | - | - | - |
| <i>2026 - 13 workstations + 22 docks</i> | Federal (5307) | - | - | - | - | 4,732 | - | - | - |
| <i>2028 - 5 workstations</i> | Federal (5310) | - | - | - | - | - | - | - | - |
| | State | - | - | 28,000 | - | - | - | - | - |
| | Local (Bond) | - | - | - | - | - | - | - | - |
| | Local (Assessment) | - | - | - | - | 1,183 | - | - | - |
| 507 Maintenance / Fleet Management System Peripherals | Total | - | - | - | - | - | - | - | - |
| <i>2026 - 6 Wireless Android tablets and Inventory Scanner. Tablets will have wireless SIM cards until new facility investment/enhanced wireless network</i> | Federal (5307) | - | - | - | - | - | - | - | - |
| | Federal (5310) | - | - | - | - | - | - | - | - |
| | State | - | - | - | - | - | - | - | - |
| | Local (Bond) | - | - | - | - | - | - | - | - |
| | Local (Assessment) | - | - | - | - | - | - | - | - |
| 508 Real Time Signs | Total | - | - | 175,000 | - | - | - | - | - |
| <i>2026 - CMS Deployment, 3 years hosting and licensing fees, 15-20 LCD and e-ink signs, solar power and installation fees</i> | Federal (5307) | - | - | - | - | - | - | - | - |
| <i>So Portland ARPA Funding</i> | Federal (ARPA) | - | - | 175,000 | - | - | - | - | - |
| | Federal (5310) | - | - | - | - | - | - | - | - |
| | State | - | - | - | - | - | - | - | - |
| | Local (Bond) | - | - | - | - | - | - | - | - |
| | Local (Assessment) | - | - | - | - | - | - | - | - |
| 509 On Fleet Infotainment | Total | - | - | - | 125,000 | - | - | - | - |
| <i>2027 - On fleet display signs that provide real time info, along with advertising opportunities to offset expenses.</i> | Federal (5307) | - | - | - | 100,000 | - | - | - | - |
| | Federal (ARPA) | - | - | - | - | - | - | - | - |
| | Federal (5310) | - | - | - | - | - | - | - | - |
| | State | - | - | - | - | - | - | - | - |
| | Local (Bond) | - | - | - | - | - | - | - | - |
| | Local (Assessment) | - | - | - | 25,000 | - | - | - | - |

GREATER PORTLAND METRO

Portland Finance Committee

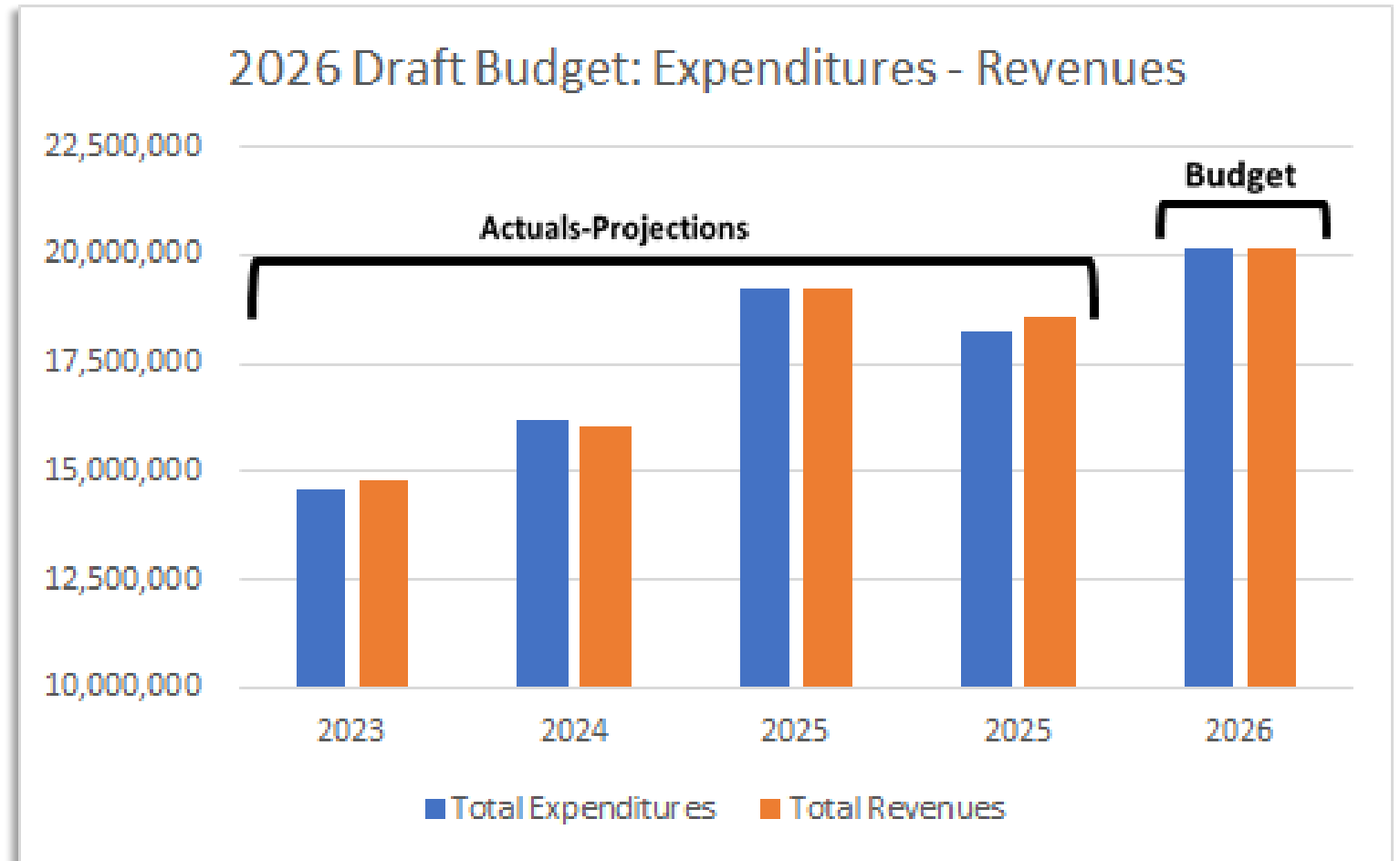
November 6, 2025



2026 Operating Budget

- 2026 Budget Review

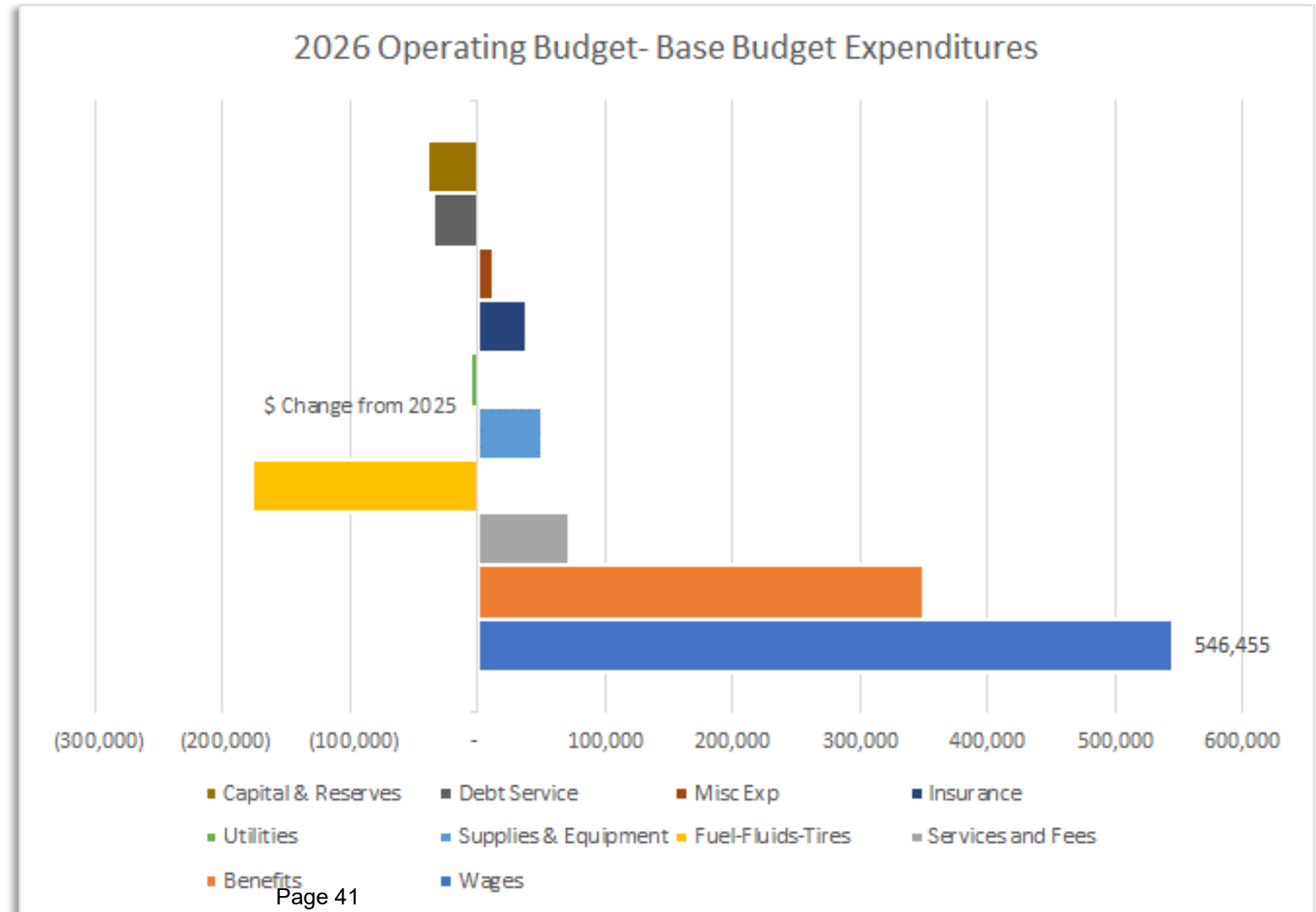
- Expenditures and Revenues \$20.1m (4.82% Increase, or \$928k)
- Municipal Increase Overall 14.6%. Or \$777k
- Federal Carry-Forward Offset to ARPA \$300k
- Passed Unanimously 10/8/25



2026 Preliminary Operating Budget

Expenditure Change Summary

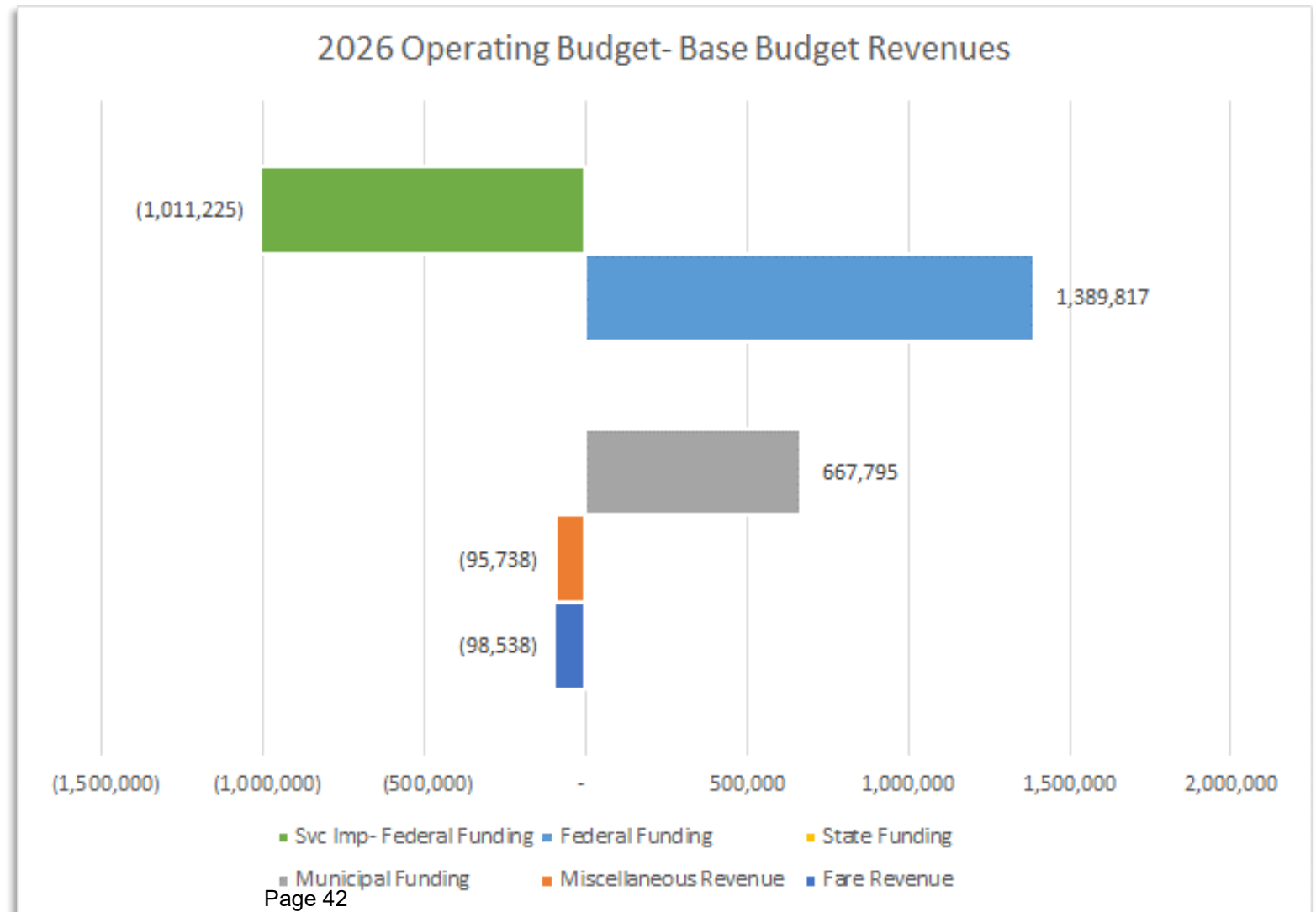
- **Wages & Benefits: \$546k, 5.7%**
 - COLA - 3% 1/1 & 2% 7/1
 - 10% Health Insurance
- **Services & Fees: \$71k, 6.5%**
 - SaaS agreements
- **Fuel: (\$177k), -13.1%**
 - Favorable diesel contract
- **Debt Service: (\$34K), -11.5%**
 - Lower interest on bonds
 - Lower interest on TAN
- **Capital & Reserves: (\$39k), -15.3%**
 - Lower fund balance contribution
 - Lower local contribution to CIP



2026 Preliminary Operating Budget

Revenue Change Summary

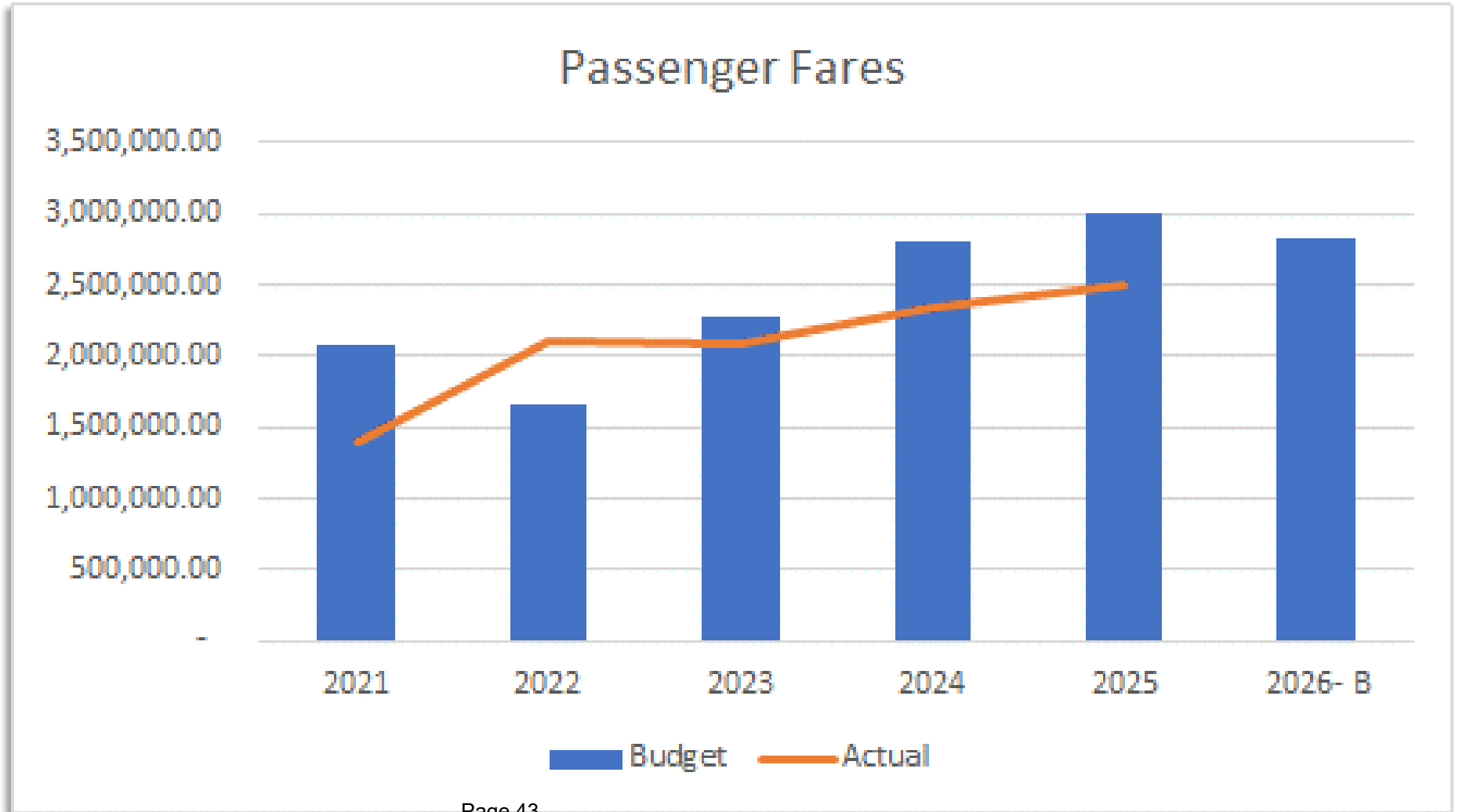
- Revenue Est. \$20.1m, Increased from 2025 by 4.69%, (\$903k)
 - Fare revenue and ridership lower than expected for 2025
 - Misc. revenue decreasing-mostly due to advertising
 - State funding flat
 - Municipal funding increasing related to ARPA phase out
 - Federal 5307 funding rebounding from 2025 amounts
 - ARPA funding exhausted in early 2026



2026 Preliminary Operating Budget

Fare Revenue History

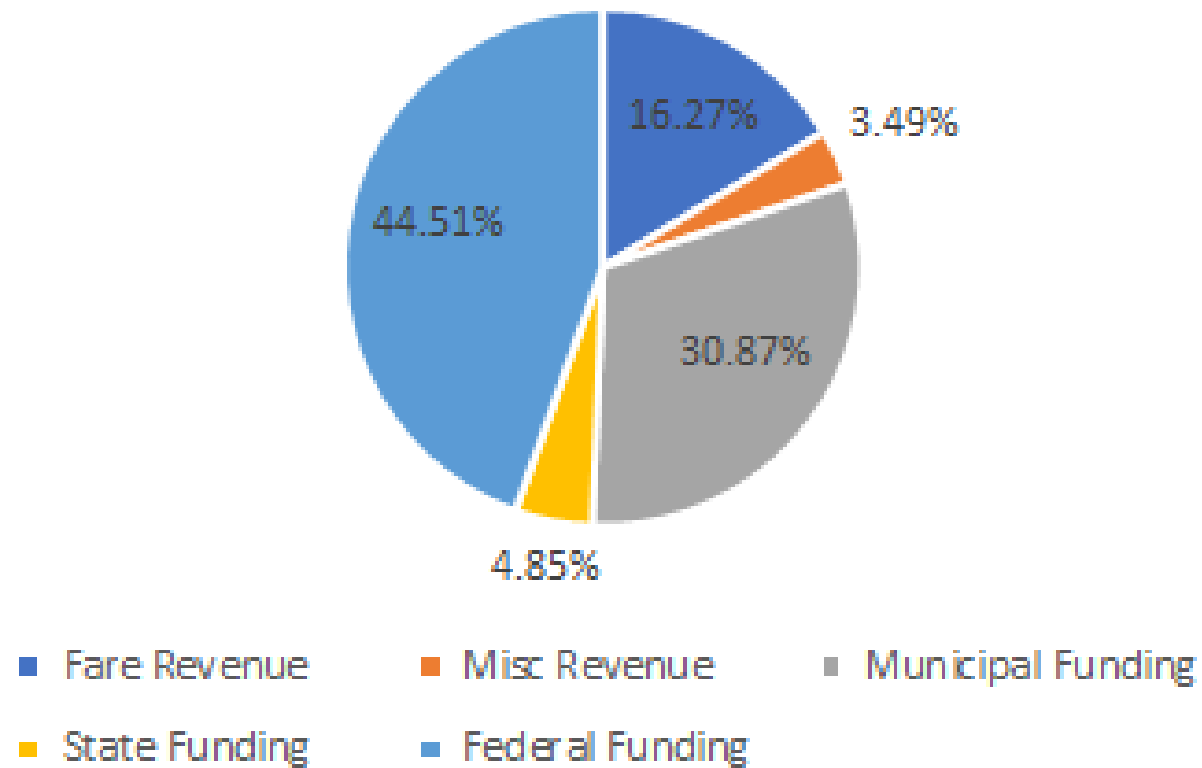
- Fare revenue for 2025 projected to be under budget by about \$452k
 - Historically under budget
- 2026 estimate \$260k increase from 2025 projected
 - Ridership increases
 - Fare increase (mid/late 2026)
- Total reduction approx. \$200k from 2025 budget.



2026 Preliminary Operating Budget

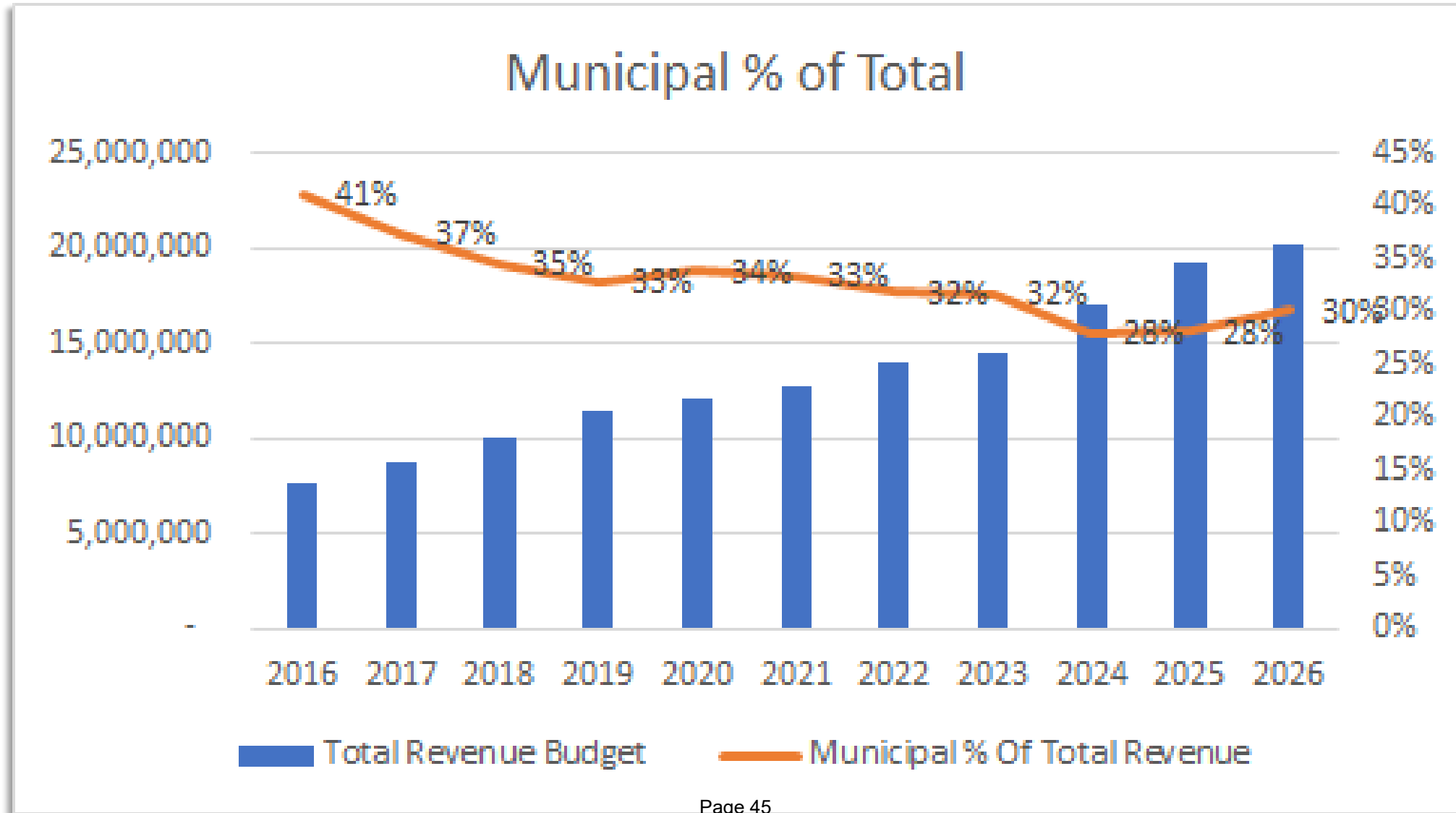
Revenue Breakdown

2026 Revenue Distribution



2026 Preliminary Operating Budget

Municipal Contributions



2026 Preliminary Operating Budget

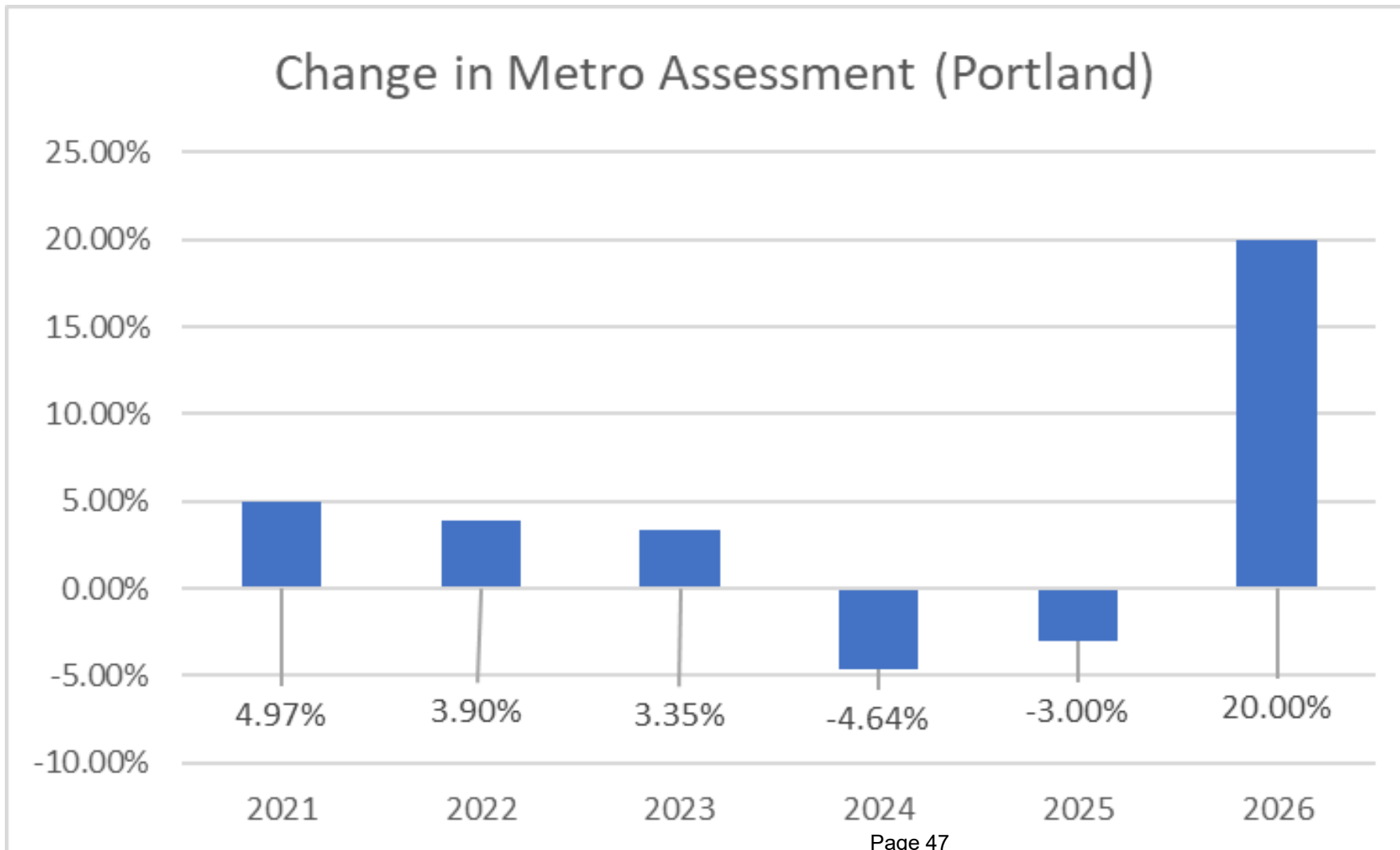
Municipal Assessments

| Municipality | FY 2025 Actual | FY 2026 | | | | Total | Change | |
|---------------------|---------------------|------------------|-------------------|-------------------|---------------------|---------------------|--------------|-------------------|
| | | Lease | Debt Service | Fixed | Variable | | % | \$ |
| Brunswick | \$ 118,101 | \$ 1,901 | \$ 2,857 | \$ 15,063 | \$ 111,726 | \$ 131,547 | 11.4% | \$ 13,446 |
| Falmouth | \$ 233,457 | \$ 4,981 | \$ 16,241 | \$ 27,565 | \$ 273,487 | \$ 322,274 | 38.0% | \$ 88,817 |
| Freeport | \$ 118,101 | \$ 1,901 | \$ 2,857 | \$ 15,063 | \$ 111,726 | \$ 131,547 | 11.4% | \$ 13,446 |
| Gorham | \$ 127,356 | \$ - | \$ 1,695 | \$ 26,777 | \$ 100,408 | \$ 128,880 | 1.2% | \$ 1,524 |
| Portland | \$ 2,999,507 | \$ 69,222 | \$ 197,364 | \$ 438,445 | \$ 2,893,349 | \$ 3,598,380 | 20.0% | \$ 598,873 |
| South Portland | \$ 700,000 | \$ - | \$ 4,618 | \$ 76,984 | \$ 647,779 | \$ 729,381 | 4.2% | \$ 29,381 |
| Westbrook | \$ 995,466 | \$ 18,146 | \$ 39,330 | \$ 104,191 | \$ 746,998 | \$ 908,665 | -8.7% | \$ (86,801) |
| Yarmouth | \$ 118,101 | \$ 1,901 | \$ 2,857 | \$ 15,063 | \$ 111,726 | \$ 131,547 | 11.4% | \$ 13,446 |
| Annual Total | \$ 5,410,089 | \$ 98,052 | \$ 267,818 | \$ 719,150 | \$ 4,997,200 | \$ 6,082,220 | 12.4% | \$ 672,131 |

Local assessment changes vary by community due changes in service levels and ARPA funding phasing out in 2026.

Greater Portland Metro

Portland's Assessment Change (2021-2026)



Average annual increase in assessment 4.73%

23.6% increase in revenue hours during the same period



2026 Operating Budget

Portland Assessment Explained

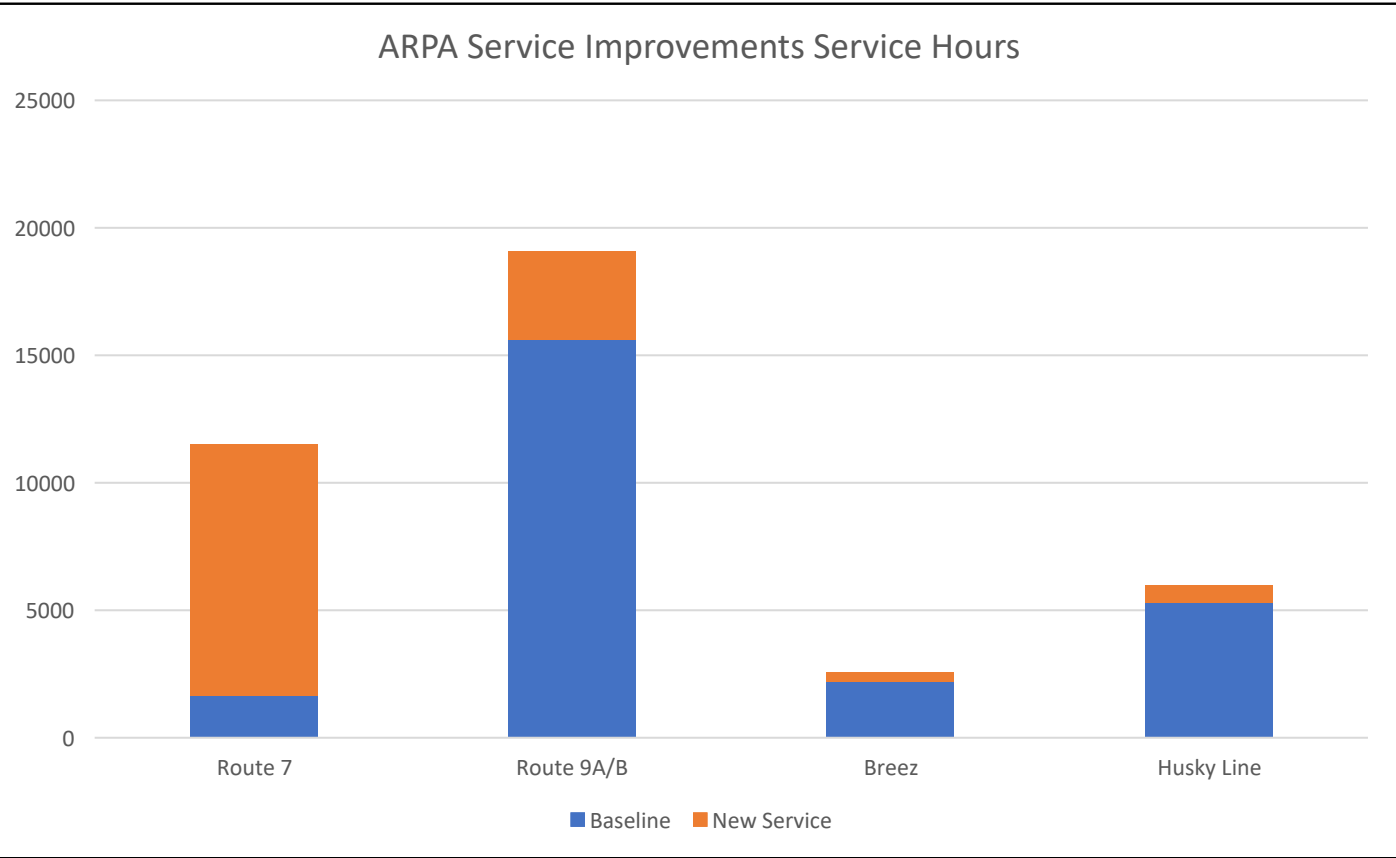
- Portland’s assessment increase is due in large part to a reduction in ARPA funding available in 2026.
- Portland’s service has increased by 21% based on ARPA funded service improvements.

| | | |
|-----------------------------------|----|-----------|
| Portland 2025 ARPA Funding | \$ | 1,119,222 |
| 2026 ARPA + Carry-forward | \$ | 582,494 |
| Reduction in funding | \$ | (536,728) |
| Proposed 2026 Assessment Increase | \$ | 676,722 |
| Estimated increase without ARPA | \$ | 139,994 |
| % Increase without ARPA | | 4.67% |

Service Improvements

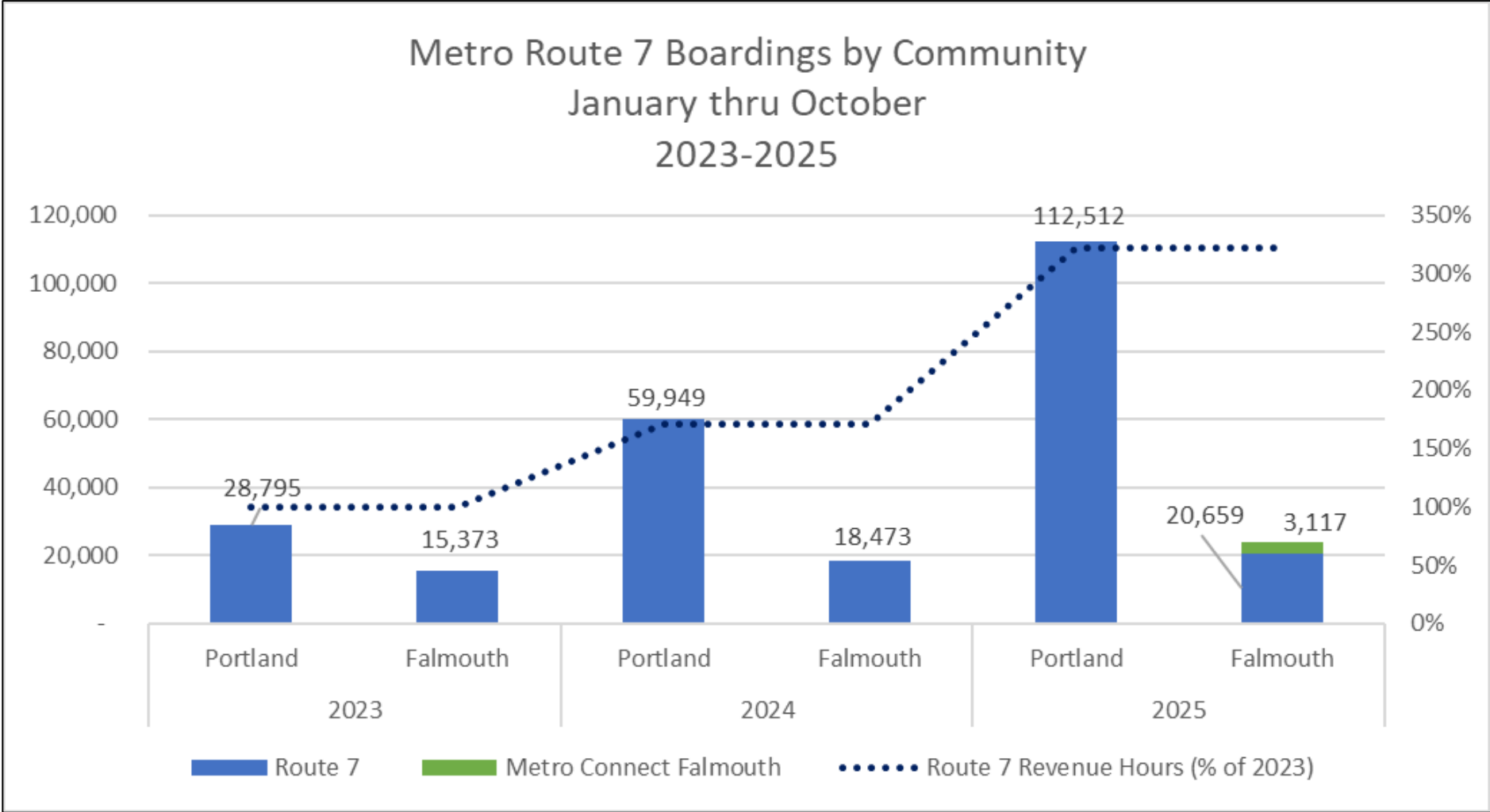
ARPA Funded Services

- **Route 7** – Improved frequency from 60 minutes to 40 minutes, extended service to the Jetport – 600% increase in service
- **Route 9A/B** - Improved frequency from 60 minutes to 30 minutes midday weekdays and Saturdays - 22% increase in service
- **Breez** – Improved midday frequency service added two additional roundtrips on weekdays – 17% increase in service
- **Husky Line** – Extension of route to the Ocean Gateway terminal, four new bus stops in Portland - 13% increase in service



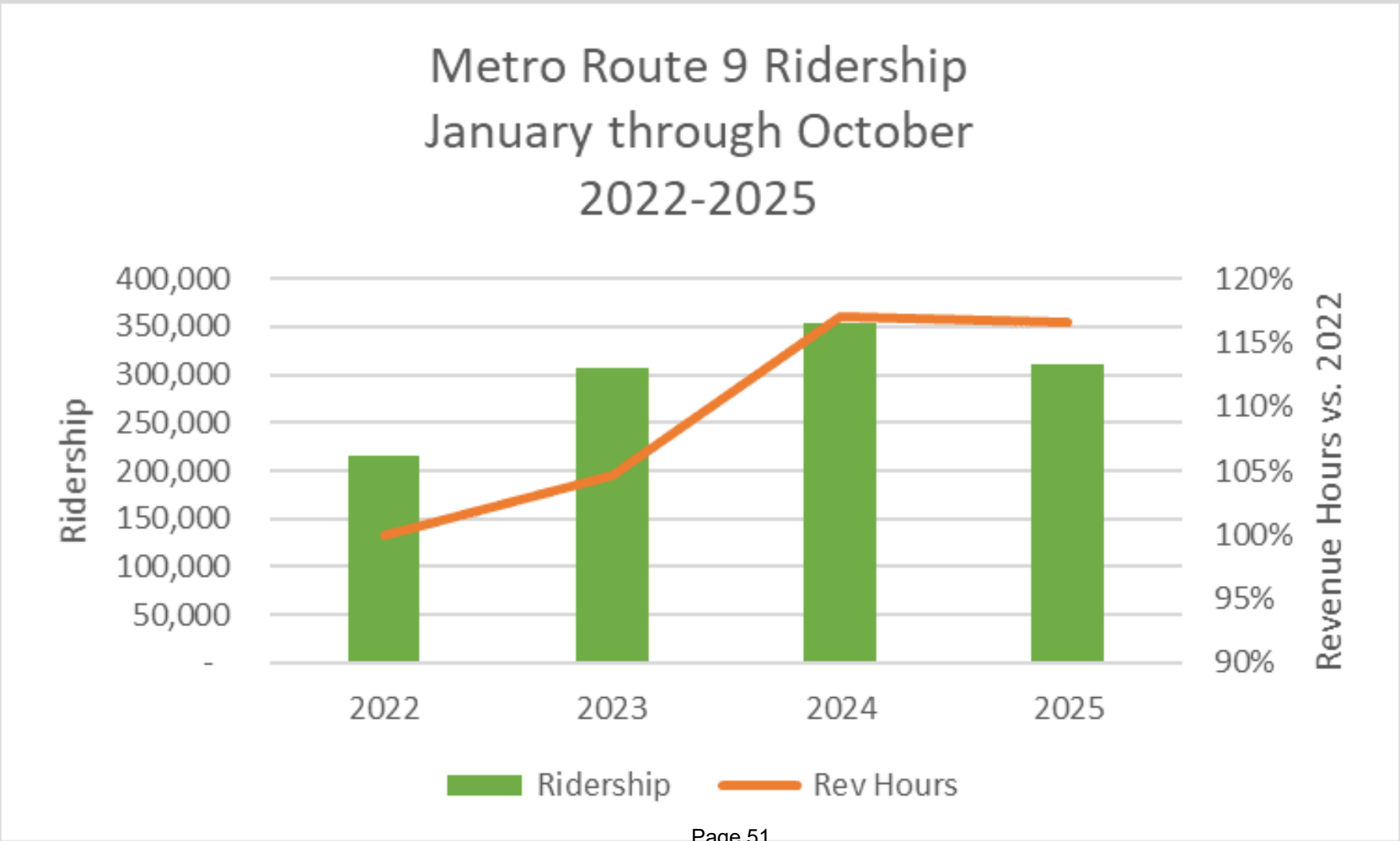
Service Improvements

Portland Route Performance



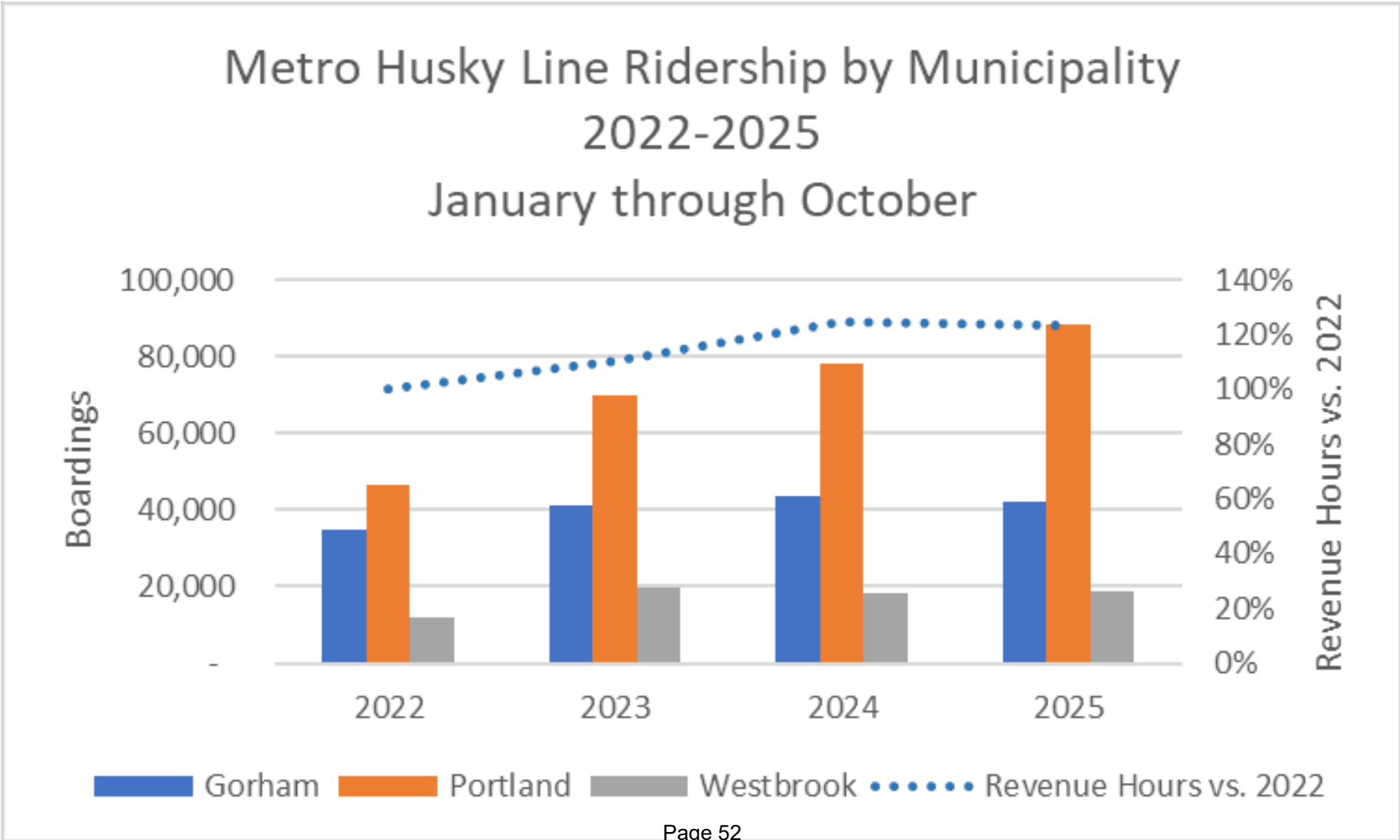
Service Improvements

Portland Route Performance



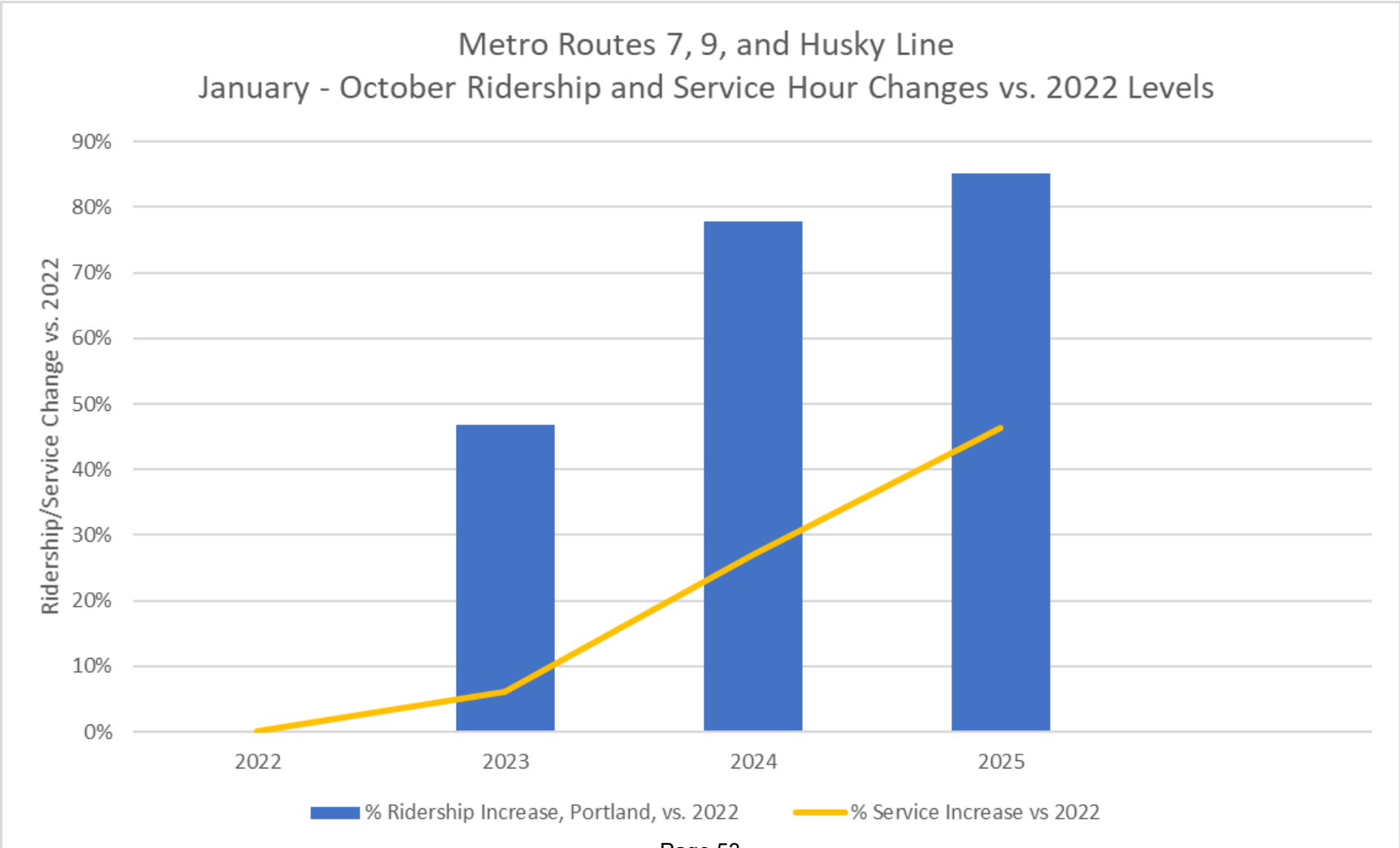
Service Improvements

Portland Route Performance



Service Improvements

Portland Route Performance



FY 2027 Budget Preview

Future Considerations

Metro FY 2027 Budget

- Sunsetting Funding
 - \$478,811 ARPA
 - \$325,000 Federal Carry-Forward
- Portland Assessment Increase Range (20%-30%)

Budget Opportunities

- Possible increase in fare revenue
- Advocacy at the State level for increased funding
- More public/private partnerships



2027

FY 2027 Capital Project Selection

Presentation to Finance Committee



November 6, 2025

FY 2027 CIP Process: Timeline & Milestones

| Steps | Milestone | Timeframe/Deadlines |
|--------|---------------------------------------|---------------------|
| Step 1 | Establish Investment Priorities | November 2025 |
| Step 2 | Project Submission | December 2025 |
| Step 3 | Preliminary Project Review | December 2025 |
| Step 4 | CPAC* Review/Scoring | January 2026 |
| Step 5 | City Manager Review | January 2026 |
| Step 6 | Finance Committee/City Council Review | February 2026 |
| Step 7 | Post CIP Process Evaluation | Summer 2027 |

** CPAC - Capital Program Advisory Committee (members include: CPAC members: Assistant City Managers, Director of Finance, IDEI Director, Sustainability Director.*

FY 2027 CIP Process Objectives

- Align project selection with established city priorities.
- Conduct systematic and objective scrutiny of project needs, costs, and benefits.
- Evaluate project submissions based on clear criteria that are weighted to reflect city priorities.
- Recognize department judgment on project priorities.
- Comparatively assess all project submissions.
- Demonstrate to public how resources are allocated.

Investment Priorities - Evaluation Criteria

Evaluation Criteria

1. Legal requirement or risk to health, safety and/or environment (25%)
2. Asset condition and level of service (25%)
3. Equitable community investment (15%)
4. Sustainability and climate action (15%)
5. Local funding optimization (10%)
6. Project readiness (5%)
7. Department priority (5%)

CITY OF PORTLAND, MAINE
PAYMENT IN LIEU OF TAXES POLICY (PILOT)



Revised: September 1, 2025

Effective: TBD

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1. PURPOSE

In order to maintain the high standard of municipal services that Portland has historically provided, the City Council has established a policy for PILOT (Payment-In-Lieu-of-Tax) contributions from tax-exempt property owners (referred to hereafter as “exempt property” owners). The purpose of this PILOT policy document is to summarize the uniform policy to be applied to the exempt properties within the City. The policy is intended to provide clarity to exempt organizations who wish to locate in Portland. The policy includes monetary payments and consideration of other services provided by exempt organizations. The policy also provides guidance for City staff when approached with questions about PILOT policy requirements.

2. THE NEED FOR A FORMAL PILOT POLICY

According to the City Tax Assessor, the amount of tax-exempt real estate within the City of Portland has risen to approximately \$3.93 billion dollars as of June 30, 2025. Tax-exempt property values are often understated due to the lack of focus on exempt property during annual assessments. If the nearly \$4B of parcels were taxable, they would represent at least a 20% increase to our taxable net valuation. The rise in exempt valuation has put increasing pressure on the remaining property owners in Portland (referred to hereafter as “non-exempt property” owners) to fully fund the broad spectrum of services offered to all residents and visitors to Portland.

The City recognizes that non-profit organizations contribute directly to the quality of life within the community and welcomes these organizations. Portland has historically been recognized as a leader in Maine in the area of higher education, arts and culture, social services, public health, equity and religious freedom. The City’s location, status as the economic engine of Northern New England, located just under 2 hours north of Boston, with easy access via major highway, bus, rail, and jetport, makes it attractive for non-profit institutions. This demand for land and buildings to operate non-profit organizations has absorbed significant amounts of taxable property within the City in recent years. A continuing shift in tax burden to a diminishing tax

base will have a negative impact on residents, local businesses and the overall Greater Portland community. In order to maintain the financial health of the community as a whole and to continue to provide a range of quality services, the City must set an objective to maintain its existing tax base and expand it where reasonably possible. Strong PILOT policies have been used in municipalities nationwide to achieve this objective. Several key reasons noted for adoption of strong PILOT policies are listed below.

- With an increasing amount of exempt property within a City, nonprofits should share in the cost of basic services which benefit them. Police, fire protection, and road maintenance are the costs most frequently allocated to exempt property owners in other municipalities.
- A strong PILOT policy has the potential to help ease the tax burden on non-exempt property owners, and create a more equitable distribution of the tax levy across those who consume core City services.
- PILOT policies can help address inequities created by tax exemptions (i.e., the greatest tax savings goes to organizations who have the most valuable property holdings).
- PILOT policies can reduce inefficient location decisions made by nonprofits (i.e., exempt status creates an incentive for nonprofits to locate in cities where the tax savings are highest and the public services provided by the jurisdiction are broadest).

3. FIVE BASIC PRINCIPLES OF THE PILOT POLICY

I. Participation in the PILOT Program is voluntary

Consideration was given to seeking an ordinance change to require PILOT payments and ensure more uniform participation. However, any attempt to impose a legal or statutory requirement would face significant opposition and runs counter to the spirit of partnership between the City and its local institutions that a successful PILOT program would provide.

II. PILOT should be applied equally to all current and future non-profit groups in Portland

All non-profit institutions should participate in the PILOT program. While significant focus has been placed on the City's medical and educational institutions, the City's museums, cultural facilities, and other significant non-profits share a similar interest in the City.

While broad participation is essential to the program's success, the City has determined that an exception should be made for smaller nonprofits which may lack the resources to fully engage in the PILOT process. In response to significant feedback from the community regarding impact of a program on small non-profits, an exemption of **\$10 million** in assessed property value has been added into the PILOT policy. An exemption of this amount will be applied to all organizations under this policy, eliminating the PILOT completely for the smaller institutions, while mitigating the financial impact of PILOT payments on institutions just beyond this threshold.

III. PILOT contributions should offset cost of basic City services:

PILOT contributions should be based on the value of real estate owned by an institution. This approach both reflects the size and quality of the institution's real estate holdings and is consistent with the approach taken for taxable properties.

PILOT policies nationwide set contribution levels at an amount designed to cover the portion of the tax levy related to basic and core City services. For purposes of this PILOT, those services have been designated as public safety services (police and fire) and basic infrastructure services including public spaces maintenance and snow removal. To enhance predictability for organizations impacted by the policy, and to prevent significant year over year fluctuations in base amount, the PILOT contribution level has been set at 40% of the regular property taxes due. However, there are additional potential PILOT credits and a phase-in period as outlined in IV and V below.

IV. PILOT policy includes a SILOT (Services In Lieu of Taxes) deduction up to 50%

Community benefits are an important aspect of an institution's contribution to the City. Institutions may receive up to a 50% PILOT deduction for qualifying community programs and services that uniquely benefit Portland residents. In the case of exceptional opportunities for partnership, the 50% cap may be exceeded. Institutions may also receive a credit on their PILOT in the amount of real estate taxes paid on properties that would ordinarily qualify for a tax exemption based on use, as well as a credit for costs paid which would otherwise be paid. Section 6 of this document contains more detail on criteria for the SILOT deduction.

V. The new PILOT formula should be phased in over a 5-year period starting in FY 2027

While the payments currently made by some institutions approach the levels indicated by the program levels recommended above, most institutions fall below the

recommended amounts. Institutions will require time to make the necessary adjustments in their budget and financial plans to accommodate increased PILOT amounts. To ensure a smooth transition, staff recommends that the new formula be phased in over a time period of not less than 5 years.

VI. The new PILOT formula should factor in other voluntary payments or required service fee payments to the City

Many nonprofits make fully voluntary, non-required contributions to the City on an annual or recurring basis. These payments should be deducted from the PILOT amounts that would normally be due. Similarly, any required payments under MRS Title 36 M.R.S. § 508 “Service Fees” should also be deducted from the PILOT amounts that would normally be due.

4. IS THE PILOT POLICY APPLICABLE TO MY ORGANIZATION?

All tax-exempt organizations are encouraged to participate in the PILOT policy. As noted previously an exemption amount of \$10M will be applied to all organizations under this policy, eliminating the PILOT completely for the smaller institutions, while mitigating the financial impact of PILOT payments on institutions just beyond this threshold. These exempt organizations will be noted in the PILOT Policy Annual Results published each fiscal year.

5. CALCULATION OF PILOT PAYMENT DUE

PILOT contributions are based on the value of real estate owned by an institution. The calculation of recommended PILOT payment due can be determined as follows:

Step 1: Begin with total assessed value of exempt property owned by an organization

Step 2: Subtract the \$10M of PILOT exemption

Step 3: Divide by \$1000 (the mil rate is applied per \$1000 of assessed value)

Step 4: Multiply by the current City of Portland fiscal year mil rate

Step 5: Multiply by 40%

Community Benefit Credit: Subtract any agreed upon SILOT credit (see Section 6 for more details on SILOT) up to a further 50% deduction from amount due.

The calculation begins with 100% of an exempt property owner's assessed value related to their exempt property only (i.e., non-exempt property is already included in the regular property tax billing and should be excluded from the PILOT calculation). The \$10M of PILOT exemption should be subtracted from this total, and the remaining total should be divided by \$1000. The result should be multiplied by 40% to determine the PILOT amount due. The 40% represents the cost of the City's "core" services which are public safety (Police, Dispatch and Fire Departments) and basic public spaces maintenance / winter operations. After any phase in period, the PILOT payment due could be further reduced by any available SILOT (Services-in-lieu-of-taxes) credit which has been applied to the exempt organization by the City. SILOT credits are not guaranteed to every organization and are calculated on a case by case basis by the City. The SILOT credit may not exceed 50% of the total amount of the PILOT due. See the SERVICES IN LIEU OF TAXES (SILOT) CREDIT section for complete details on SILOT criteria and calculation.

6. SERVICES IN LIEU OF TAXES (SILOT) CREDIT

In consideration of the community benefits of the exempt organization within the City, the PILOT policy includes a deduction for services provided. A list of items which could qualify for SILOT credit are listed below. In general, only activities which are outside an exempt organization's core mission would be considered for SILOT credit. However, exceptions will be considered when a direct benefit to City of Portland residents can be reliably measured. An exempt entity will have an opportunity on an annual basis to outline their SILOT contributions

via a standard form distributed with the estimated PILOT bill.

Participation in City Initiatives

- Targeted scholarships for Portland residents
- Summer Job Creation / Youth Employment
- Set Up Health Disparities Initiative

Policy Based Collaborations

- Public/Community Health Initiatives
- Partnerships with Local Schools
- Job Training Initiatives
- Direct support on City Council Goals / participation on Task Forces

Other Direct Contributions

- Real Estate Taxes on Property Used for Institutional Purposes
- Donations to City capital projects or initiatives
- Donations in kind (e.g., real estate, personal property)
- Provision of services otherwise provided by the City (e.g., snow removal on public right of way, maintenance of a public facility, security services provided in public areas)

Good Neighbor Activities

- Volunteer Efforts of Students/Employees
- Sponsorships of local organizations

A non-comprehensive listing of items which would NOT qualify for SILOT credit is below:

- Real Estate Taxes on Property used for Non-institutional Purposes
- Linkage Payments
- Permit Inspection Fees
- Student Spending
- Salaries Paid to Employees
- Construction Costs
- Purchase of Goods, Services
- Grants Received / Outside Money
- Operating Support for Community Health Clinics
- Unreimbursed Medicare or Medicaid

If an exempt property owner is considering a formal PILOT payment to the City and would like SILOT credit, the Finance Department should be contacted to begin the process.

7. ANNUAL BILLING AND FIVE-YEAR PHASE IN (FY27-FY31)

Annual Billing

The annual billing for the PILOT will be performed by City staff. PILOT bills will be sent on a semiannual basis on a schedule similar to regular property tax billing – typically PILOT bills will be sent in July of each fiscal year. A SILOT credit application will also be enclosed with the PILOT bill and each exempt organization will have 30 days to complete and return form. The City will review the forms and notify each organization of SILOT credits received – including a revised PILOT bill for the current fiscal year. PILOT payments will be due on the regular property tax payment dates – typically the second Friday in October and March of each year.

Five Year Phase In – New PILOT Agreements

For any exempt organizations impacted by this policy, who currently exist in the City and are remaining in their existing locations, a five-year phase in is permitted. The amounts due in the

first five tax years of the new program are listed below and should be calculated based on Step 1 through Step 5 in the Calculation of Amount Due section above. In future fiscal years, the payment calculation could remain at 50% of the normal PILOT amount due assuming that a full community benefit credit is received.

FY27 – 10% of the normal PILOT amount

FY28 – 20% of the normal PILOT amount

FY29 – 30% of the normal PILOT amount

FY30 – 40% of the normal PILOT amount

FY31 – 50% of the normal PILOT amount

For any NEW exempt organizations seeking to locate within the City or Portland the full PILOT amount is due in FY27. For exempt organizations who currently exist within the City and are seeking to expand their footprint within the City, the full PILOT policy would be due in FY27 on any new property acquired.

8. GUIDANCE FOR CITY STAFF – ENCOURAGING PARTICIPATION IN THE PILOT PROGRAM AND ANNUAL REPORTING ON PILOT PAYMENTS

Several common transactions should be used as opportunities for City staff to inform exempt organizations about the PILOT policy and in some cases encourage participation.

| | |
|---|--|
| Property Sale – Where conversion to exempt property | Strongly encourage signing of a new PILOT agreement, present policy along with standard agreement. |
| Building Permit – Where conversion to exempt property | Strongly encourage signing of a new PILOT agreement, present policy along with standard agreement. |
| Zoning Amendment Request | Strongly encourage signing of a new PILOT agreement, present policy along with standard agreement. |
| Site Plan Review | Inform of PILOT policy – present copy of document |

| | |
|--|--|
| Passage of Formal Pilot Policy / Amendments to PILOT Policy | Notify all potentially impacted exempt organizations |
|--|--|

Finally, the Finance Department along with the Assessors Department will publish a **PILOT Annual Report** each fiscal year noting the complete listing of exempt organizations who have been sent a PILOT letter, noting any PILOT contributions received, and any SILOT credits granted.

DRAFT

Appendix A - Examples of PILOT Payments Due by Exempt Property Value

As a reminder, the PILOT amount due can be calculated as follows:

- 1) Begin with the total exempt assessed value of an organization
- 2) Subtract the amount of PILOT exemption from the assessed value
- 3) Divide by \$1,000 (the mill rate is applied per \$1,000 of assessed value)
- 4) Multiply by the current City of Portland fiscal year mill rate (FY26 is \$11.98)
- 5) Multiply by the amount of the portion of the regular tax rate dedicated to basic services (proposed in 2017 as 25%, will be adjusted in current version of policy for current cost of police, fire, dispatch and public works services)
- 6) Prorate the amount due based on the proposed phase in - 10% in Year 1, 20% in Year 2, 30% in Year 3, 40% in Year 4, 50% in Year 5 (and beyond, assuming community benefit criteria is met).

| EXAMPLE #1 - ENTITY WHICH OWNS \$10,000,000 OF EXEMPT PROPERTY VALUE | | | |
|--|--------------|--|------------------|
| ASSUMES FULL COMMUNITY BENEFIT CREDIT OF 50% | | | |
| VALUE OF EXEMPT PROPERTY OWNED | \$10,000,000 | | |
| PILOT EXEMPTION AMOUNT | \$10,000,000 | | |
| Year 1 PILOT Amount | Fully Exempt | | |
| Year 2 PILOT Amount | Fully Exempt | | |
| Year 3 PILOT Amount | Fully Exempt | | |
| Year 4 PILOT Amount | Fully Exempt | | |
| Year 5 PILOT Amount | Fully Exempt | | |
| Note - Full property taxes for a homeowner with a \$10,000,000 non-exempt hom | | | \$119,800 |

| EXAMPLE #2 - ENTITY WHICH OWNS \$15,000,000 OF EXEMPT PROPERTY VALUE | | | |
|--|--------------|--|--------------------------|
| ASSUMES FULL COMMUNITY BENEFIT CREDIT OF 50% | | | |
| VALUE OF EXEMPT PROPERTY OWNED | \$15,000,000 | | |
| PILOT EXEMPTION AMOUNT | \$10,000,000 | | |
| | | | % of full property taxes |
| Year 1 PILOT Amount | \$2,396 | | 1.33% |
| Year 2 PILOT Amount | \$4,792 | | 2.67% |
| Year 3 PILOT Amount | \$7,188 | | 4.00% |
| Year 4 PILOT Amount | \$9,584 | | 5.33% |
| Year 5 PILOT Amount (and thereafter) | \$11,980 | | 6.67% |
| Note - Full property taxes for a homeowner with a \$15,000,000 non-exempt hom | | | \$179,700 |

| EXAMPLE #2 - ENTITY WHICH OWNS \$25,000,000 OF EXEMPT PROPERTY VALUE | | | |
|---|--------------|--|------------------|
| ASSUMES FULL COMMUNITY BENEFIT CREDIT OF 50% | | | |
| VALUE OF EXEMPT PROPERTY OWNED | \$25,000,000 | | |
| PILOT EXEMPTION AMOUNT | \$10,000,000 | | |
| Year 1 PILOT Amount | \$7,188 | | |
| Year 2 PILOT Amount | \$14,376 | | |
| Year 3 PILOT Amount | \$21,564 | | |
| Year 4 PILOT Amount | \$28,752 | | |
| Year 5 PILOT Amount (and thereafter) | \$35,940 | | |
| Note - Full property taxes for a homeowner with a \$25,000,000 non-exempt home = | | | \$299,500 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| 841 CONGRESS STREET LLC [note: see Portland Housing Authority] | 902,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 10,813 | 10,813 | 10,813 | 10,813 | 10,813 |
| ABBA [note name: ABBA, A Women's Resource Center] | 285,800 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 3,424 | 3,424 | 3,424 | 3,424 | 3,424 |
| AMERICAN NATIONAL RED CROSS [note: federal instrumentality] | 212,300 | - | - | - | - | - |
| AMERICAN NATIONAL RED CROSS [note: federal instrumentality] | 2,400,300 | - | - | - | - | - |
| AMERICAN NATIONAL RED CROSS [note: federal instrumentality] | 1,010,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 43,402 | 43,402 | 43,402 | 43,402 | 43,402 |
| ANDREWS HAROLD T POST #17 [note name: Harold T. Andrews Post, No. 17, The American] | 1,239,100 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 14,844 | 14,844 | 14,844 | 14,844 | 14,844 |
| AVESTA HOUSING DEVELOPMENT CORPORATION [formerly York -- Cumberland Housing Development | 1,412,400 | - | - | - | - | - |
| AVESTA HOUSING DEVELOPMENT CORPORATION [formerly York -- Cumberland Housing Development | 1,400,400 | - | - | - | - | - |
| AVESTA HOUSING DEVELOPMENT CORPORATION [formerly York -- Cumberland Housing Development | 1,357,900 | - | - | - | - | - |
| AVESTA HOUSING DEVELOPMENT CORPORATION [formerly York -- Cumberland Housing Development | 3,505,600 | - | - | - | - | - |
| AVESTA HOUSING DEVELOPMENT CORPORATION [formerly York -- Cumberland Housing Development | 5,817,700 | - | - | - | - | - |
| AVESTA HOUSING DEVELOPMENT CORPORATION [formerly York -- Cumberland Housing Development | 950,400 | - | - | - | - | - |
| Avesta Housing Development Corporation | 1,826,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 194,922 | 194,922 | 194,922 | 194,922 | 194,922 |
| BAILEY CEMETERY [Association] | 41,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 497 | 497 | 497 | 497 | 497 |
| BOYS & GIRLS CLUBS OF SOUTHERN MAINE | 185,700 | - | - | - | - | - |
| BOYS & GIRLS CLUBS OF SOUTHERN MAINE | 187,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 4,469 | 4,469 | 4,469 | 4,469 | 4,469 |
| CASA INC | 737,900 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 8,840 | 8,840 | 8,840 | 8,840 | 8,840 |
| [The] CATHERINE MORRILL DAY NURSERY | 2,632,800 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 31,541 | 31,541 | 31,541 | 31,541 | 31,541 |
| CEDARS NURSING CARE CENTER INC [associated with JHA Assisted Living Inc.] | 15,031,700 | 2,411 | 4,822 | 7,234 | 9,645 | 12,056 |
| CEDARS NURSING CARE CENTER INC [associated with JHA Assisted Living Inc.] | 9,471,700 | 4,539 | 9,078 | 13,617 | 18,155 | 22,694 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 6,950 | 13,900 | 20,850 | 27,800 | 34,750 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|--|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 293,551 | 293,551 | 293,551 | 293,551 | 293,551 |
| CENTER FOR GRIEVING CHILDREN | 2,349,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 28,149 | 28,149 | 28,149 | 28,149 | 28,149 |
| CLAYTON'S HOUSE LLC [owned parcel but operated by nonprofit Dempsey Centers for Quality Cancer | 1,299,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 15,566 | 15,566 | 15,566 | 15,566 | 15,566 |
| CMRS IV INC | 3,547,100 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 42,494 | 42,494 | 42,494 | 42,494 | 42,494 |
| COMMITTEE TO RESTORE THE ABYSSINIAN CHURCH | 552,100 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 6,614 | 6,614 | 6,614 | 6,614 | 6,614 |
| COMMUNITY HOUSING OF MAINE INC | 705,600 | - | - | - | - | - |
| COMMUNITY HOUSING OF MAINE | 532,200 | - | - | - | - | - |
| COMMUNITY HOUSING OF MAINE INC | 362,000 | - | - | - | - | - |
| COMMUNITY HOUSING OF MAINE INC | 1,263,600 | - | - | - | - | - |
| COMMUNITY HOUSING OF MAINE INC | 617,700 | - | - | - | - | - |
| COMMUNITY HOUSING OF MAINE INC | 9,200 | - | - | - | - | - |
| COMMUNITY HOUSING OF MAINE INC | 681,100 | - | - | - | - | - |
| COMMUNITY HOUSING OF MAINE INC | 716,800 | - | - | - | - | - |
| COMMUNITY HOUSING OF MAINE INC | 637,700 | - | - | - | - | - |
| COMMUNITY HOUSING OF MAINE INC | 3,829,900 | - | - | - | - | - |
| COMMUNITY HOUSING OF MAINE INC | 1,192,700 | - | - | - | - | - |
| COMMUNITY HOUSING OF MAINE INC | 636,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 133,994 | 133,994 | 133,994 | 133,994 | 133,994 |
| CROSSROADS FOR WOMEN INC | 1,348,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 16,151 | 16,151 | 16,151 | 16,151 | 16,151 |
| CUMBERLAND COUNTY YMCA [n/k/a Young Men's Christian Association of Southern Maine] | 12,100 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 145 | 145 | 145 | 145 | 145 |
| DEERING GRANGE #535 [Deering Grange No. 535 P. of H] | 656,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 7,864 | 7,864 | 7,864 | 7,864 | 7,864 |
| DIOCESAN BUREAU OF HOUSING | 36,661,300 | 12,776 | 25,552 | 38,328 | 51,104 | 63,880 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 12,776 | 25,552 | 38,328 | 51,104 | 63,880 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 439,202 | 439,202 | 439,202 | 439,202 | 439,202 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| EMC AFFORDABLE HOUSING PRESERVATION | 55,900 | - | - | - | - | - |
| EMC AFFORDABLE HOUSING PRESERVATION | 7,634,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 92,131 | 92,131 | 92,131 | 92,131 | 92,131 |
| EQUALITY COMMUNITY CENTER | 1,652,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 19,799 | 19,799 | 19,799 | 19,799 | 19,799 |
| FAMILY CRISIS SERVICES INC [n/k/a Through These Doors] | 1,802,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 21,590 | 21,590 | 21,590 | 21,590 | 21,590 |
| FLORENCE HOUSE HOUSING CORPORATION [see Avesta Housing file] | 3,091,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 37,035 | 37,035 | 37,035 | 37,035 | 37,035 |
| FRIENDS OF THE ST LAWRENCE CHURCH | 942,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 |
| GREAT DIAMOND ISLAND LAND PRESERVE | 32,800 | - | - | - | - | - |
| GREAT DIAMOND ISLAND LAND PRESERVE | 63,400 | - | - | - | - | - |
| GREAT DIAMOND ISLAND LAND PRESERVE | 14,600 | - | - | - | - | - |
| GREAT DIAMOND ISLAND LAND PRESERVE | 123,400 | - | - | - | - | - |
| GREAT DIAMOND ISLAND LAND PRESERVE | 3,100 | - | - | - | - | - |
| GREAT DIAMOND ISLAND LAND PRESERVE | 90,800 | - | - | - | - | - |
| GREAT DIAMOND ISLAND LAND PRESERVE | 6,800 | - | - | - | - | - |
| GREAT DIAMOND ISLAND LAND PRESERVE | 122,000 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 5,474 | 5,474 | 5,474 | 5,474 | 5,474 |
| GREATER PORTLAND YMCA [k/n/a Young Men's Christian Association of Southern Maine] | 12,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 146 | 146 | 146 | 146 | 146 |
| GROUP MAIN STREAM INC | 1,017,100 | - | - | - | - | - |
| GROUP MAIN STREAM INC | 620,100 | - | - | - | - | - |
| GROUP MAIN STREAM INC | 860,700 | - | - | - | - | - |
| GROUP MAIN STREAM INC | 744,600 | - | - | - | - | - |
| GROUP MAIN STREAM INC | 484,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 44,647 | 44,647 | 44,647 | 44,647 | 44,647 |
| GULF OF MAINE RESEARCH INSTITUTE | 2,798,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 33,526 | 33,526 | 33,526 | 33,526 | 33,526 |
| HABITAT FOR HUMANITY GREATER PORTLAND INC [Legal Name: HABITAT FOR HUMANITY / GREATER | 13,200 | - | - | - | - | - |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|--|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| HABITAT FOR HUMANITY / GREATER PORTLAND INC | 1,866,200 | - | - | - | - | - |
| HABITAT FOR HUMANITY / GREATER PORTLAND INC | 872,400 | - | - | - | - | - |
| HABITAT FOR HUMANITY / GREATER PORTLAND INC | 98,000 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 34,141 | 34,141 | 34,141 | 34,141 | 34,141 |
| HALFWAY HOUSE INC [a/k/a Pharos House] | 911,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 10,917 | 10,917 | 10,917 | 10,917 | 10,917 |
| HFA HUD PROPERTIES LLC [for a reference, see HOME FOR THE AGED, a/k/a Park Danforth] | 12,487,600 | 1,192 | 2,384 | 3,576 | 4,768 | 5,960 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 1,192 | 2,384 | 3,576 | 4,768 | 5,960 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 149,601 | 149,601 | 149,601 | 149,601 | 149,601 |
| HOME FOR AGED WOMEN [now known as Seventy-five State Street] | 22,121,900 | 5,809 | 11,618 | 17,426 | 23,235 | 29,044 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 5,809 | 11,618 | 17,426 | 23,235 | 29,044 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 265,020 | 265,020 | 265,020 | 265,020 | 265,020 |
| HOME FOR THE AGED [f/k/a Park Danforth] | 10,345,300 | 165 | 331 | 496 | 662 | 827 |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | 165 | 331 | 496 | 662 | 827 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 123,937 | 123,937 | 123,937 | 123,937 | 123,937 |
| HOPE ACTS | 603,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 7,230 | 7,230 | 7,230 | 7,230 | 7,230 |
| Indigo Arts Alliance | 2,426,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 29,069 | 29,069 | 29,069 | 29,069 | 29,069 |
| INGRAHAM HOUSING CORP INC [associated with Ingraham, Inc.] | 1,280,500 | - | - | - | - | - |
| INGRAHAM HOUSING CORP INC [associated with Ingraham, Inc.] | 25,600 | - | - | - | - | - |
| INGRAHAM HOUSING CORP INC [associated with Ingraham, Inc.] | 1,332,900 | - | - | - | - | - |
| INGRAHAM VOLUNTEERS INC [n/k/a/ Ingraham, Inc. and associated with Ingraham Housing Corp.] | 817,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 41,405 | 41,405 | 41,405 | 41,405 | 41,405 |
| IRISH HERITAGE CENTER [n/k/a/ Maine Irish Heritage Center] | 3,510,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 42,058 | 42,058 | 42,058 | 42,058 | 42,058 |
| JHA ASSISTED LIVING INC [associated with Cedar's Nursing Care Center, Inc.] | 5,005,100 | 2,398 | 4,797 | 7,195 | 9,594 | 11,992 |
| JHA ASSISTED LIVING INC [associated with Cedar's Nursing Care Center, Inc.] | 23,444,100 | 6,442 | 12,885 | 19,327 | 25,770 | 32,212 |
| JHA ASSISTED LIVING INC [associated with Cedar's Nursing Care Center, Inc.] | 4,367,600 | 2,093 | 4,186 | 6,279 | 8,372 | 10,465 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 10,934 | 21,868 | 32,801 | 43,735 | 54,669 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 393,145 | 393,145 | 393,145 | 393,145 | 393,145 |
| MAHC INC [associated with Milestone Foundation] | 1,839,600 | - | - | - | - | - |
| MAHC INC [associated with Milestone Foundation] | 2,635,400 | - | - | - | - | - |

| Exempt Parcel Owner | | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|--|---------------------|-----------|-----------|-----------|-----------|-----------|
| | | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 53,611 | 53,611 | 53,611 | 53,611 | 53,611 |
| MAINE CONFERENCE ASSOC OF SEVENTH-DAY ADVENTISTS [n/k/a Northern New England Conference | | 413,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 4,954 | 4,954 | 4,954 | 4,954 | 4,954 |
| MAINE FARMLAND TRUST INC | | 799,900 | - | - | - | - | - |
| MAINE FARMLAND TRUST INC | | 223,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 12,258 | 12,258 | 12,258 | 12,258 | 12,258 |
| MAINE HISTORICAL SOCIETY | | 7,503,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 89,892 | 89,892 | 89,892 | 89,892 | 89,892 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 89,800 | 43 | 86 | 129 | 172 | 215 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 7,682,000 | 3,681 | 7,362 | 11,044 | 14,725 | 18,406 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 674,488,400 | 318,423 | 636,846 | 955,269 | 1,273,691 | 1,592,114 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 218,400 | 105 | 209 | 314 | 419 | 523 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 211,000 | 101 | 202 | 303 | 404 | 506 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 2,625,400 | 1,258 | 2,516 | 3,774 | 5,032 | 6,290 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 6,148,500 | 2,946 | 5,893 | 8,839 | 11,785 | 14,732 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 256,700 | 123 | 246 | 369 | 492 | 615 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 835,100 | 400 | 800 | 1,201 | 1,601 | 2,001 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 635,700 | 305 | 609 | 914 | 1,219 | 1,523 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 174,400 | 84 | 167 | 251 | 334 | 418 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 2,337,200 | 1,120 | 2,240 | 3,360 | 4,480 | 5,600 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 385,300 | 185 | 369 | 554 | 739 | 923 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 985,600 | 472 | 945 | 1,417 | 1,889 | 2,361 |
| MAINE MEDICAL CENTER [n/k/a MAINEHEALTH] | | 985,600 | 472 | 945 | 1,417 | 1,889 | 2,361 |
| MAINEHEALTH | | 3,734,400 | 1,790 | 3,579 | 5,369 | 7,158 | 8,948 |
| MAINEHEALTH | | 360,800 | 173 | 346 | 519 | 692 | 864 |
| MAINEHEALTH | | 83,900 | 40 | 80 | 121 | 161 | 201 |
| MAINEHEALTH | | 145,300 | 70 | 139 | 209 | 279 | 348 |
| MAINEHEALTH | | 3,327,500 | 1,595 | 3,189 | 4,784 | 6,378 | 7,973 |
| MAINEHEALTH | | 311,900 | 149 | 299 | 448 | 598 | 747 |
| MAINEHEALTH | | 1,082,300 | 519 | 1,037 | 1,556 | 2,075 | 2,593 |
| MAINEHEALTH | | 505,700 | 242 | 485 | 727 | 969 | 1,212 |
| MAINEHEALTH | | 7,504,200 | 3,596 | 7,192 | 10,788 | 14,384 | 17,980 |
| MAINEHEALTH | | 19,000 | 9 | 18 | 27 | 36 | 46 |
| SPRING HARBOR HOSPITAL [n/k/a/ Mainehealth] | | 8,600 | - | - | - | - | - |
| SPRING HARBOR HOSPITAL [n/k/a/ Mainehealth] | | 11,599,700 | 5,559 | 11,117 | 16,676 | 22,234 | 27,793 |
| SPRING HARBOR HOSPITAL [n/k/a/ Mainehealth] | | 11,800 | 6 | 11 | 17 | 23 | 28 |
| SPRING HARBOR HOSPITAL [n/k/a/ Mainehealth] | | 367,900 | 176 | 353 | 529 | 705 | 881 |
| SPRING HARBOR HOSPITAL [n/k/a/ Mainehealth] | | 47,400 | 23 | 45 | 68 | 91 | 114 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | | 343,664 | 687,327 | 1,030,991 | 1,374,654 | 1,718,318 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 8,711,491 | 8,711,491 | 8,711,491 | 8,711,491 | 8,711,491 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|---------------------|-----------|-----------|-----------|-----------|-----------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| MAINE WOMEN'S CHRISTIAN TEMPERANCE UNION [correct name: Maine Woman's Christian Temperance Union] | 1,169,000 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 14,005 | 14,005 | 14,005 | 14,005 | 14,005 |
| MAYO STREET ARTS | 907,800 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 10,875 | 10,875 | 10,875 | 10,875 | 10,875 |
| MERCY HOSPITAL | 1,770,800 | 849 | 1,697 | 2,546 | 3,394 | 4,243 |
| MERCY HOSPITAL | 90,879,500 | 38,757 | 77,515 | 116,272 | 155,030 | 193,787 |
| MERCY HOSPITAL | 873,900 | 419 | 838 | 1,256 | 1,675 | 2,094 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 40,025 | 80,050 | 120,074 | 160,099 | 200,124 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 1,120,420 | 1,120,420 | 1,120,420 | 1,120,420 | 1,120,420 |
| MMC REALTY CORP | 185,600 | - | - | - | - | - |
| MMC REALTY CORP | 2,556,800 | - | - | - | - | - |
| MMC REALTY CORP | 149,000 | - | - | - | - | - |
| MMC REALTY CORP | 368,200 | - | - | - | - | - |
| MMC REALTY CORP | 1,221,700 | - | - | - | - | - |
| MMC REALTY CORP | 2,534,500 | - | - | - | - | - |
| MMC REALTY CORP | 2,635,200 | - | - | - | - | - |
| MMC REALTY CORP | 1,234,400 | 424 | 849 | 1,273 | 1,697 | 2,121 |
| MMC REALTY CORP | 350,200 | 168 | 336 | 503 | 671 | 839 |
| MMC REALTY CORP | 126,900 | 61 | 122 | 182 | 243 | 304 |
| MMC REALTY CORP | 7,045,800 | 3,376 | 6,753 | 10,129 | 13,505 | 16,882 |
| MMC REALTY CORP | 855,100 | 410 | 820 | 1,229 | 1,639 | 2,049 |
| MMC REALTY CORP | 6,868,900 | 3,292 | 6,583 | 9,875 | 13,166 | 16,458 |
| MMC REALTY CORP | 4,613,300 | 2,211 | 4,421 | 6,632 | 8,843 | 11,053 |
| MMC REALTY CORP | 203,700 | 98 | 195 | 293 | 390 | 488 |
| MMC REALTY CORP | 824,700 | 395 | 790 | 1,186 | 1,581 | 1,976 |
| MMC REALTY CORP | 2,176,800 | 1,043 | 2,086 | 3,129 | 4,172 | 5,216 |
| MMC REALTY CORP | 233,100 | 112 | 223 | 335 | 447 | 559 |
| MMC REALTY CORP | 179,300 | 86 | 172 | 258 | 344 | 430 |
| MMC REALTY CORP | 760,300 | 364 | 729 | 1,093 | 1,457 | 1,822 |
| MMC REALTY CORP | 393,700 | 189 | 377 | 566 | 755 | 943 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 12,228 | 24,456 | 36,684 | 48,911 | 61,139 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 425,496 | 425,496 | 425,496 | 425,496 | 425,496 |
| MUNJOY HILL NEIGHBORHOOD ORGANIZATION | 302,100 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 3,619 | 3,619 | 3,619 | 3,619 | 3,619 |
| NATIONAL SOCIETY OF COLONIAL DAMES OF AMERICA STATE OF ME [correct name: The National Society of Colonial Dames of America] | 541,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 6,486 | 6,486 | 6,486 | 6,486 | 6,486 |
| NATIONAL SOCIETY OF THE COLONIAL DAMES OF AMERICA [correct name: The National Society of the Colonial Dames of America] | 981,000 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 11,752 | 11,752 | 11,752 | 11,752 | 11,752 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| NORTHERN N E DISTRICT COUNCILS ASSEMBLIES OF GOD | 2,228,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 26,699 | 26,699 | 26,699 | 26,699 | 26,699 |
| NORTHERN NEW ENGLAND DISTRICT COUNCIL ASSEMBLIES OF GOD | 100 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 1 | 1 | 1 | 1 | 1 |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 110,900 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 17,100 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 34,500 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 759,600 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 5,430 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 685,300 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 761,800 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 224,900 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 457,600 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 430,900 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 266,500 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 831,000 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 965,200 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 16,600 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 573,100 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 282,200 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 13,300 | - | - | - | - | - |
| OCEANSIDE CONSERVATION TRUST OF CASCO BAY | 19,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 77,334 | 77,334 | 77,334 | 77,334 | 77,334 |
| PARTNERS FOR WORLD HEALTH | 2,460,000 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 29,471 | 29,471 | 29,471 | 29,471 | 29,471 |
| PEAKS ISLAND CHILDREN'S WORKSHOP | 1,544,400 | - | - | - | - | - |
| PEAKS ISLAND CHILDREN'S WORKSHOP | 30,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 18,870 | 18,870 | 18,870 | 18,870 | 18,870 |
| PEAKS ISLAND LAND PRESERVE | 191,300 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 3,500 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 3,600 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 4,200 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 4,200 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 3,700 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 312,000 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 768,700 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 310,700 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 114,800 | - | - | - | - | - |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| PEAKS ISLAND LAND PRESERVE | 95,000 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 199,100 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 176,800 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 6,300 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 173,400 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 439,200 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 14,600 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 143,200 | - | - | - | - | - |
| PEAKS ISLAND LAND PRESERVE | 44,100 | - | - | - | - | - |
| PEAKS ISLAND PRESERVE [Note Not Located word, presumably: Peaks Island Land Preserve] | 5,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 36,108 | 36,108 | 36,108 | 36,108 | 36,108 |
| PEAKS ISLAND VOLUNTEERS OF AMERICA ELDERLY HOUSING INC | 2,485,800 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 29,780 | 29,780 | 29,780 | 29,780 | 29,780 |
| PEOPLE'S REGIONAL OPPORTUNITY PROGRAM [now known as The Opportunity Alliance] | 1,238,300 | - | - | - | - | - |
| PEOPLE'S REGIONAL OPPORTUNITY PROGRAM [now known as The Opportunity Alliance] | 54,000 | - | - | - | - | - |
| PEOPLE'S REGIONAL OPPORTUNITY PROGRAM [now known as The Opportunity Alliance] | 1,141,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 29,159 | 29,159 | 29,159 | 29,159 | 29,159 |
| PEREGRINE CORPORATION | 969,600 | - | - | - | - | - |
| PEREGRINE CORPORATION | 996,300 | - | - | - | - | - |
| PEREGRINE CORPORATION | 954,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 34,983 | 34,983 | 34,983 | 34,983 | 34,983 |
| PLEASANT STREET HOUSING INC [see file re Shalom House, Inc.] | 2,677,000 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 32,070 | 32,070 | 32,070 | 32,070 | 32,070 |
| PMEH [n/k/a/ MEH] | 481,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 5,768 | 5,768 | 5,768 | 5,768 | 5,768 |
| POND GROVE CEMETERY ASSN [note name: Pond Grove Cemetery Company] | 60,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 721 | 721 | 721 | 721 | 721 |
| PORT RESOURCES [a/k/a Port Resources Inc.] | 1,435,800 | - | - | - | - | - |
| PORT RESOURCES [a/k/a Port Resources Inc.] | 753,400 | - | - | - | - | - |
| PORT RESOURCES INC [a/k/a Port Resources] | 1,125,900 | - | - | - | - | - |
| PORT RESOURCES INC [a/k/a Port Resources] | 590,600 | - | - | - | - | - |
| PORT RESOURCES INC [a/k/a Port Resources] | 793,700 | - | - | - | - | - |
| PORT RESOURCES INC [a/k/a Port Resources] | 28,500 | - | - | - | - | - |
| PORT RESOURCES INC [a/k/a Port Resources] | 551,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 4,466 | 4,466 | 4,466 | 4,466 | 4,466 |
| PORTLAND VOA ELDERLY HOUSING INC | 9,579,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 114,765 | 114,765 | 114,765 | 114,765 | 114,765 |
| PREBLE STREET [RESOURCE CENTER, n/k/a Preble Street] | 2,951,200 | - | - | - | - | - |
| PREBLE STREET RESOURCE CENTER [n/k/a Preble Street] | 2,462,500 | - | - | - | - | - |
| PREBLE STREET RESOURCE CENTER INC [n/k/a Preble Street] | 2,930,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 99,965 | 99,965 | 99,965 | 99,965 | 99,965 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 5,093,500 | - | - | - | - | - |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 1,508,800 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 79,096 | 79,096 | 79,096 | 79,096 | 79,096 |
| RONALD MCDONALD HOUSE OF PORTLAND [note name: Ronald McDonald House of Portland, Maine] | 4,066,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 48,715 | 48,715 | 48,715 | 48,715 | 48,715 |
| ROOT CELLAR [note name: The Root Cellar] | 3,342,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 40,041 | 40,041 | 40,041 | 40,041 | 40,041 |
| RUTH'S REUSABLE RESOURCES | 3,276,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 39,249 | 39,249 | 39,249 | 39,249 | 39,249 |
| SAHARA CLUB INC THE | 1,529,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 18,321 | 18,321 | 18,321 | 18,321 | 18,321 |
| SAINT JOSEPH'S MANOR | 20,400 | - | - | - | - | - |
| SAINT JOSEPH'S MANOR | 12,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 392 | 392 | 392 | 392 | 392 |
| SALVATION ARMY THE | 57,500 | - | - | - | - | - |
| SALVATION ARMY THE | 4,307,700 | - | - | - | - | - |
| SALVATION ARMY THE | 12,000 | - | - | - | - | - |
| SALVATION ARMY THE | 194,700 | - | - | - | - | - |
| SALVATION ARMY THE | 517,400 | - | - | - | - | - |
| SALVATION ARMY THE | 21,100 | - | - | - | - | - |
| SALVATION ARMY THE | 172,500 | - | - | - | - | - |
| SALVATION ARMY THE | 3,714,500 | - | - | - | - | - |
| SALVATION ARMY THE | 5,193,800 | 2,008 | 4,017 | 6,025 | 8,034 | 10,042 |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | 2,008 | 4,017 | 6,025 | 8,034 | 10,042 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 170,011 | 170,011 | 170,011 | 170,011 | 170,011 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|--|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| SEVENTY-FIVE STATE STREET [formerly known as The Home for Aged Women] | 189,100 | - | - | - | - | - |
| SEVENTY-FIVE STATE STREET [formerly known as The Home for Aged Women] | 179,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 4,412 | 4,412 | 4,412 | 4,412 | 4,412 |
| SHALOM HOUSE [n/k/a/ Shalom House Inc.] | 1,178,400 | - | - | - | - | - |
| SHALOM HOUSE [n/k/a/ Shalom House Inc.] | 723,300 | - | - | - | - | - |
| SHALOM HOUSE [n/k/a/ Shalom House Inc.] | 719,500 | - | - | - | - | - |
| SHALOM HOUSE INC | 1,037,400 | - | - | - | - | - |
| SHALOM HOUSE INC | 1,282,900 | - | - | - | - | - |
| SHALOM HOUSE INC | 1,148,600 | - | - | - | - | - |
| SHALOM HOUSE INC | 816,100 | - | - | - | - | - |
| SHALOM HOUSE INC | 467,600 | - | - | - | - | - |
| SHALOM HOUSE INC | 662,800 | - | - | - | - | - |
| SHALOM HOUSE INC | 3,658,300 | 812 | 1,624 | 2,437 | 3,249 | 4,061 |
| SHALOM HOUSE INC | 411,000 | 197 | 394 | 591 | 788 | 985 |
| SHALOM HOUSE INC | 863,600 | 414 | 828 | 1,242 | 1,655 | 2,069 |
| SHALOM HOUSE INC | 3,116,100 | 1,493 | 2,986 | 4,480 | 5,973 | 7,466 |
| SHALOM HOUSE INC | 683,500 | 328 | 655 | 983 | 1,310 | 1,638 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 3,244 | 6,488 | 9,731 | 12,975 | 16,219 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 200,894 | 200,894 | 200,894 | 200,894 | 200,894 |
| SPACE GALLERY [N.B. Condos 1-11, but only condos 1, 2 & 4 are exempt] | 722,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 8,654 | 8,654 | 8,654 | 8,654 | 8,654 |
| SPURWINK SERVICES [note name: Spurwink Services, Inc.] | 4,322,300 | - | - | - | - | - |
| SPURWINK SERVICES | 4,066,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 100,495 | 100,495 | 100,495 | 100,495 | 100,495 |
| ST ELIZABETH'S ROMAN CATHOLIC ASYLUM | 2,606,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 31,228 | 31,228 | 31,228 | 31,228 | 31,228 |
| ST JOSEPH'S CONVENT & HOSPITAL | 726,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 8,706 | 8,706 | 8,706 | 8,706 | 8,706 |
| ST JOSEPH'S MANOR [a/k/a Saint Joseph's Manor] | 14,168,800 | 1,998 | 3,995 | 5,993 | 7,991 | 9,988 |
| ST JOSEPH'S MANOR [a/k/a Saint Joseph's Manor] | 5,400 | 3 | 5 | 8 | 10 | 13 |
| ST JOSEPH'S MANOR [a/k/a Saint Joseph's Manor] | 53,700 | 26 | 51 | 77 | 103 | 129 |
| ST JOSEPH'S MANOR [a/k/a Saint Joseph's Manor] | 10,700 | 5 | 10 | 15 | 21 | 26 |
| ST JOSEPH'S MANOR [a/k/a Saint Joseph's Manor] | 10,700 | 5 | 10 | 15 | 21 | 26 |
| ST JOSEPH'S MANOR [a/k/a Saint Joseph's Manor] | 77,600 | 37 | 74 | 112 | 149 | 186 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 2,073 | 4,147 | 6,220 | 8,294 | 10,367 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 171,636 | 171,636 | 171,636 | 171,636 | 171,636 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| THE IRIS NETWORK | 3,954,100 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 47,370 | 47,370 | 47,370 | 47,370 | 47,370 |
| THE JEWISH COMMUNITY ALLIANCE OF SOUTHERN MAINE | 6,963,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 83,419 | 83,419 | 83,419 | 83,419 | 83,419 |
| THE PARK-DANFORTH | 6,423,000 | - | - | - | - | - |
| THE PARK-DANFORTH | 9,274,200 | 2,730 | 5,460 | 8,190 | 10,920 | 13,650 |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | 2,730 | 5,460 | 8,190 | 10,920 | 13,650 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 188,052 | 188,052 | 188,052 | 188,052 | 188,052 |
| TROTT BURYING GROUND | 60,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 721 | 721 | 721 | 721 | 721 |
| VICTORIA SOCIETY OF MAINE WOMEN [n/k/a Victoria Mansion] | 2,692,900 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 32,261 | 32,261 | 32,261 | 32,261 | 32,261 |
| VOANNE BRACKETT STREET HOUSE | 975,500 | - | - | - | - | - |
| VOANNE PROPERTY CORPORATION | 1,052,800 | - | - | - | - | - |
| VOANNE PROPERTY CORPORATION | 719,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 32,919 | 32,919 | 32,919 | 32,919 | 32,919 |
| VOLUNTEERS OF AMERICA NORTHERN NEW ENGLAND INC | 222,300 | - | - | - | - | - |
| VOLUNTEERS OF AMERICA NORTHERN NEW ENGLAND | 70,900 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 3,513 | 3,513 | 3,513 | 3,513 | 3,513 |
| YORK-CUMBERLAND ASSOCIATION FOR HANDICAPPED PERSONS [n/k/a Creative Works] | 746,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 8,942 | 8,942 | 8,942 | 8,942 | 8,942 |
| YOUNG MEN'S CHRISTIAN ASSOCIATION OF SOUTHERN MAINE | 4,115,900 | 1,972 | 3,945 | 5,917 | 7,889 | 9,862 |
| YOUNG MEN'S CHRISTIAN ASSOCIATION OF SOUTHERN MAINE | 44,800 | 21 | 43 | 64 | 86 | 107 |
| YOUNG MEN'S CHRISTIAN ASSOC [n/k/a Young Men's Christian Association of Southern Maine] | 189,300 | 91 | 181 | 272 | 363 | 454 |
| YOUNG MENS CHRISTIAN ASSOC OF PORTLAND | 385,400 | 185 | 369 | 554 | 739 | 923 |
| YOUNG MENS CHRISTIAN ASSOC OF PORTLAND | 12,896,300 | 1,388 | 2,776 | 4,164 | 5,552 | 6,940 |
| YOUNG MEN'S CHRISTIAN ASSOCIATION [n/k/a Young Men's Christian Association of Southern Maine] | 186,500 | 89 | 179 | 268 | 357 | 447 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 3,746 | 7,493 | 11,239 | 14,986 | 18,732 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 213,462 | 213,462 | 213,462 | 213,462 | 213,462 |
| YOUTH AND FAMILY OUTREACH | 364,600 | - | - | - | - | - |
| YOUTH AND FAMILY OUTREACH | 646,100 | - | - | - | - | - |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| YOUTH AND FAMILY OUTREACH | 941,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 23,390 | 23,390 | 23,390 | 23,390 | 23,390 |
| BIODIVERSITY RESEARCH INSTITUTE | 1,153,400 | - | - | - | - | - |
| BIODIVERSITY RESEARCH INSTITUTE | 1,552,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 32,418 | 32,418 | 32,418 | 32,418 | 32,418 |
| BREAKWATER SCHOOL [k/n/a Breakwater Learning] | 1,317,200 | - | - | - | - | - |
| BREAKWATER SCHOOL [k/n/a Breakwater Learning] | 2,126,300 | - | - | - | - | - |
| BREAKWATER SCHOOL [k/n/a Breakwater Learning] | 3,288,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 80,648 | 80,648 | 80,648 | 80,648 | 80,648 |
| CHEVERUS HIGH SCHOOL | 680,600 | - | - | - | - | - |
| CHEVERUS HIGH SCHOOL | 2,527,800 | - | - | - | - | - |
| CHEVERUS HIGH SCHOOL A MAINE CORPORATION | 564,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 45,202 | 45,202 | 45,202 | 45,202 | 45,202 |
| CHILDREN'S CENTER THE | 1,391,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 16,673 | 16,673 | 16,673 | 16,673 | 16,673 |
| CHILDREN'S MUSEUM AND THEATRE OF MAINE | 8,346,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 99,991 | 99,991 | 99,991 | 99,991 | 99,991 |
| CIEE INC | 585,400 | - | - | - | - | - |
| COUNCIL INTERNATIONAL STUDY PROGRAMS INC [k/n/a CIEE, Inc.] | 4,978,100 | - | - | - | - | - |
| COUNCIL INTERNATIONAL STUDY PROGRAMS INC [k/n/a CIEE, Inc.] | 786,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 76,071 | 76,071 | 76,071 | 76,071 | 76,071 |
| CLIFF ISLAND LIBRARY CLUB | 371,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 4,452 | 4,452 | 4,452 | 4,452 | 4,452 |
| ERLICH MARK ETALS TRUSTEES | 530,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 6,354 | 6,354 | 6,354 | 6,354 | 6,354 |
| GULF OF MAINE PROPERTIES INC | 232,400 | - | - | - | - | - |
| GULF OF MAINE PROPERTIES INC | 212,100 | - | - | - | - | - |
| GULF OF MAINE PROPERTIES INC | 239,100 | - | - | - | - | - |
| GULF OF MAINE PROPERTIES INC | 167,700 | - | - | - | - | - |
| GULF OF MAINE PROPERTIES INC | 86,500 | - | - | - | - | - |
| GULF OF MAINE PROPERTIES INC | 41,000 | - | - | - | - | - |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|--|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| GULF OF MAINE PROPERTIES INC | 40,600 | - | - | - | - | - |
| GULF OF MAINE PROPERTIES INC | 159,300 | - | - | - | - | - |
| GULF OF MAINE PROPERTIES INC | 60,600 | - | - | - | - | - |
| GULF OF MAINE PROPERTIES INC | 60,600 | - | - | - | - | - |
| GULF OF MAINE PROPERTIES INC | 2,547,000 | - | - | - | - | - |
| GULF OF MAINE PROPERTIES INC | 1,183,400 | - | - | - | - | - |
| GULF OF MAINE PROPERTIES INC | 136,500 | - | - | - | - | - |
| GULF OF MAINE PROPERTIES INC | 777,400 | - | - | - | - | - |
| GULF OF MAINE PROPERTIES INC | 778,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 80,537 | 80,537 | 80,537 | 80,537 | 80,537 |
| ILLUSTRATION INSTITUTE | 950,200 | - | - | - | - | - |
| ILLUSTRATION INSTITUTE | 485,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 17,196 | 17,196 | 17,196 | 17,196 | 17,196 |
| MAINE COLLEGE OF ART [k/n/a Maine College of Art and Design] | 2,257,300 | 1,082 | 2,163 | 3,245 | 4,327 | 5,408 |
| MAINE COLLEGE OF ART [k/n/a Maine College of Art and Design] | 2,745,900 | 1,316 | 2,632 | 3,948 | 5,263 | 6,579 |
| MAINE COLLEGE OF ART [k/n/a Maine College of Art and Design] | 29,122,800 | 9,164 | 18,327 | 27,491 | 36,655 | 45,818 |
| MAINE COLLEGE OF ART [k/n/a Maine College of Art and Design] | 352,700 | 169 | 338 | 507 | 676 | 845 |
| MAINE COLLEGE OF ART [k/n/a Maine College of Art and Design] | 3,870,100 | 1,855 | 3,709 | 5,564 | 7,418 | 9,273 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 13,585 | 27,169 | 40,754 | 54,339 | 67,924 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 459,419 | 459,419 | 459,419 | 459,419 | 459,419 |
| MAINE HUMANITIES COUNCIL | 777,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 9,314 | 9,314 | 9,314 | 9,314 | 9,314 |
| MHS INC | 396,600 | - | - | - | - | - |
| MHS INC | 3,760,300 | - | - | - | - | - |
| MHS INC | 1,591,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 68,862 | 68,862 | 68,862 | 68,862 | 68,862 |
| PORTLAND CONSERVATORY OF MUSIC | 1,402,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 16,800 | 16,800 | 16,800 | 16,800 | 16,800 |
| PORTLAND MUSEUM OF ART | 1,014,700 | 486 | 972 | 1,459 | 1,945 | 2,431 |
| PORTLAND MUSEUM OF ART | 5,378,800 | 2,578 | 5,155 | 7,733 | 10,310 | 12,888 |
| PORTLAND MUSEUM OF ART | 27,591,500 | 8,430 | 16,860 | 25,290 | 33,719 | 42,149 |
| PORTLAND MUSEUM OF ART | 3,682,100 | 1,764 | 3,529 | 5,293 | 7,058 | 8,822 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 13,258 | 26,516 | 39,774 | 53,032 | 66,290 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 451,252 | 451,252 | 451,252 | 451,252 | 451,252 |
| The PORTLAND PUBLIC LIBRARY | 1,325,000 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 15,874 | 15,874 | 15,874 | 15,874 | 15,874 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|--|---------------------|-----------|-----------|-----------|-----------|-----------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| ST IGNATIUS RESIDENCE OF THE SOCIETY OF JESUS [n/k/a The Jesuits of Maine] | 21,415,200 | 5,470 | 10,940 | 16,410 | 21,881 | 27,351 |
| ST IGNATIUS RESIDENCE OF THE SOCIETY OF JESUS [n/k/a The Jesuits of Maine] | 171,800 | 82 | 165 | 247 | 329 | 412 |
| ST IGNATIUS RESIDENCE OF THE SOCIETY OF JESUS [n/k/a The Jesuits of Maine] | 1,127,600 | 540 | 1,081 | 1,621 | 2,161 | 2,702 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 6,093 | 12,186 | 18,279 | 24,371 | 30,464 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 272,121 | 272,121 | 272,121 | 272,121 | 272,121 |
| UNIVERSITY OF MAINE | 17,580,000 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 901,200 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 605,400 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 848,000 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 882,000 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 698,800 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 607,700 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 522,200 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 27,500 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 96,570,300 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 48,825,400 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 932,400 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 191,400 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 70,700 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 511,400 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 852,500 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 640,100 | - | - | - | - | - |
| UNIVERSITY OF MAINE | 623,100 | - | - | - | - | - |
| UNIVERSITY OF MAINE SYSTEM | 400,600 | - | - | - | - | - |
| UNIVERSITY OF MAINE SYSTEM | 746,700 | - | - | - | - | - |
| UNIVERSITY OF MAINE SYSTEM | 102,334,500 | - | - | - | - | - |
| UNIVERSITY OF MAINE SYSTEM | 525,400 | - | - | - | - | - |
| UNIVERSITY OF MAINE SYSTEM CHIEF FINANCIAL OFFICER | 580,000 | - | - | - | - | - |
| UNIVERSITY OF MAINE SYSTEM | 483,300 | - | - | - | - | - |
| UNIVERSITY OF MAINE SYSTEM | 592,000 | - | - | - | - | - |
| UNIVERSITY OF MAINE SYSTEM | 596,800 | - | - | - | - | - |
| UNIVERSITY OF MAINE SYSTEM | 601,500 | - | - | - | - | - |
| UNIVERSITY OF MAINE SYSTEM | 786,500 | - | - | - | - | - |
| UNIVERSITY OF MAINE THE | 663,000 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 3,356,801 | 3,356,801 | 3,356,801 | 3,356,801 | 3,356,801 |
| UNIVERSITY OF NEW ENGLAND | 3,675,500 | 1,761 | 3,523 | 5,284 | 7,045 | 8,806 |
| UNIVERSITY OF NEW ENGLAND | 41,400 | 20 | 40 | 60 | 79 | 99 |
| UNIVERSITY OF NEW ENGLAND | 10,251,100 | 120 | 241 | 361 | 481 | 602 |
| UNIVERSITY OF NEW ENGLAND | 1,435,500 | 688 | 1,376 | 2,064 | 2,752 | 3,439 |
| UNIVERSITY OF NEW ENGLAND | 29,135,900 | 13,962 | 27,924 | 41,886 | 55,848 | 69,810 |
| UNIVERSITY OF NEW ENGLAND | 13,776,200 | 6,602 | 13,203 | 19,805 | 26,406 | 33,008 |
| UNIVERSITY OF NEW ENGLAND | 623,300 | 299 | 597 | 896 | 1,195 | 1,493 |
| UNIVERSITY OF NEW ENGLAND | 123,900 | 59 | 119 | 178 | 237 | 297 |
| UNIVERSITY OF NEW ENGLAND | 3,446,600 | 1,652 | 3,303 | 4,955 | 6,606 | 8,258 |
| UNIVERSITY OF NEW ENGLAND | 125,100 | 60 | 120 | 180 | 240 | 300 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|--|---------------------|-----------|-----------|-----------|-----------|-----------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| UNIVERSITY OF NEW ENGLAND | 1,014,800 | 486 | 973 | 1,459 | 1,945 | 2,431 |
| UNIVERSITY OF NEW ENGLAND | 41,980,700 | 20,117 | 40,234 | 60,351 | 80,469 | 100,586 |
| UNIVERSITY OF NEW ENGLAND | 473,000 | 227 | 453 | 680 | 907 | 1,133 |
| UNIVERSITY OF NEW ENGLAND | 825,800 | 396 | 791 | 1,187 | 1,583 | 1,979 |
| UNIVERSITY OF NEW ENGLAND | 237,900 | 114 | 228 | 342 | 456 | 570 |
| UNIVERSITY OF NEW ENGLAND | 2,029,900 | 973 | 1,945 | 2,918 | 3,891 | 4,864 |
| UNIVERSITY OF NEW ENGLAND | 3,293,700 | 1,578 | 3,157 | 4,735 | 6,313 | 7,892 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 49,113 | 98,227 | 147,340 | 196,453 | 245,567 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 1,347,634 | 1,347,634 | 1,347,634 | 1,347,634 | 1,347,634 |
| [The] WAYNFLETE SCHOOL | 4,700 | 2 | 5 | 7 | 9 | 11 |
| [The] WAYNFLETE SCHOOL | 3,200 | 2 | 3 | 5 | 6 | 8 |
| [The] WAYNFLETE SCHOOL | 18,400 | 9 | 18 | 26 | 35 | 44 |
| [The] WAYNFLETE SCHOOL | 1,600 | 1 | 2 | 2 | 3 | 4 |
| [The] WAYNFLETE SCHOOL | 11,100 | 5 | 11 | 16 | 21 | 27 |
| [The] WAYNFLETE SCHOOL | 11,500 | 6 | 11 | 17 | 22 | 28 |
| [The] WAYNFLETE SCHOOL | 2,011,000 | 964 | 1,927 | 2,891 | 3,855 | 4,818 |
| [The] WAYNFLETE SCHOOL | 16,469,500 | 3,100 | 6,200 | 9,301 | 12,401 | 15,501 |
| [The] WAYNFLETE SCHOOL | 1,669,900 | 800 | 1,600 | 2,401 | 3,201 | 4,001 |
| [The] WAYNFLETE SCHOOL | 2,000,000 | 958 | 1,917 | 2,875 | 3,834 | 4,792 |
| [The] WAYNFLETE SCHOOL | 1,844,900 | 884 | 1,768 | 2,652 | 3,536 | 4,420 |
| [The] WAYNFLETE SCHOOL | 294,100 | 141 | 282 | 423 | 564 | 705 |
| [The] WAYNFLETE SCHOOL | 434,800 | 208 | 417 | 625 | 833 | 1,042 |
| [The] WAYNFLETE SCHOOL | 6,529,100 | 3,129 | 6,257 | 9,386 | 12,515 | 15,644 |
| [The] WAYNFLETE SCHOOL | 2,743,400 | 1,315 | 2,629 | 3,944 | 5,259 | 6,573 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 11,523 | 23,047 | 34,570 | 46,094 | 57,617 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 407,885 | 407,885 | 407,885 | 407,885 | 407,885 |
| EIGHTH MAINE REG MEM ASSOC | 1,451,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 17,391 | 17,391 | 17,391 | 17,391 | 17,391 |
| FIFTH MAINE REGIMENT COMMUNITY CENTER | 1,268,000 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 15,191 | 15,191 | 15,191 | 15,191 | 15,191 |
| LORING CHARLES AMVETS POST NO 25 [legal name: Charles Loring Post No. 25 AMVETS] | 782,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 9,374 | 9,374 | 9,374 | 9,374 | 9,374 |
| MAINE CENTRAL RAILROAD CO | 264,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 3,170 | 3,170 | 3,170 | 3,170 | 3,170 |
| MASONIC TRUSTEES OF PORTLAND | 5,641,100 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 67,580 | 67,580 | 67,580 | 67,580 | 67,580 |
| NORTHERN NEW ENGLAND PASSENGER RAIL AUTHORITY | 448,500 | - | - | - | - | - |

| Exempt Parcel Owner | | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|--|---------------------|---------|---------|---------|---------|---------|
| | | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 5,373 | 5,373 | 5,373 | 5,373 | 5,373 |
| PORTLAND TERMINAL CO | | 327,200 | - | - | - | - | - |
| PORTLAND TERMINAL CO | | 981,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 15,678 | 15,678 | 15,678 | 15,678 | 15,678 |
| RANDALL & MCVANE POST #142 AMERICAN LEGION INC | | 354,800 | - | - | - | - | - |
| RANDALL EARL MACNEILL POST #142 AMERICAN LEGION INC [k/n/a Randall and Macvane Post, No. 142 The American Legion] | | 957,600 | - | - | - | - | - |
| RANDALL MACVANE POST #142 [k/n/a Randall and Macvane Post, No. 142 The American Legion] | | 354,800 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 19,973 | 19,973 | 19,973 | 19,973 | 19,973 |
| VETERANS OF FOREIGN WARS DEERING MEMORIAL POST 6895 [legal name: Deering Memorial Post No. 6895] | | 1,122,800 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 13,451 | 13,451 | 13,451 | 13,451 | 13,451 |
| AFRICAN METHODIST EPIS ZION CHURCH [legal name: The Green Memorial African Methodist Episcopal Church] | | 80,500 | - | - | - | - | - |
| AFRICAN METHODIST EPIS ZION CHURCH [legal name: The Green Memorial African Methodist Episcopal Church] | | 865,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 11,334 | 11,334 | 11,334 | 11,334 | 11,334 |
| ALLEN AVENUE UNITARIAN UNIVERSALIST CHURCH | | 128,900 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 1,544 | 1,544 | 1,544 | 1,544 | 1,544 |
| APOSTOLIC FAITH ASSEMBLY [n/k/a First Independent Assembly of God] | | 864,800 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 10,360 | 10,360 | 10,360 | 10,360 | 10,360 |
| BETH HACNESES ANSHE SFARD | | 864,900 | - | - | - | - | - |
| BETH HACNESES ANSHE SFARD & MICHAEL MOSCOWITZ | | 99,500 | - | - | - | - | - |
| BETH HACNESES ANSHE SFARD | | 7,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 11,641 | 11,641 | 11,641 | 11,641 | 11,641 |
| CHARISMATIC EPISCOPAL CHURCH OF THE HOLY SPIRIT | | 1,384,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 16,586 | 16,586 | 16,586 | 16,586 | 16,586 |
| CHRISTCHURCH OF PORTLAND | | 1,796,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 21,521 | 21,521 | 21,521 | 21,521 | 21,521 |
| CHURCH OF GOD | | 963,000 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 11,537 | 11,537 | 11,537 | 11,537 | 11,537 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| CONGREGATION ETZ CHAIM | 1,942,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 23,270 | 23,270 | 23,270 | 23,270 | 23,270 |
| CUMBERLAND ISLAMIC CENTER [n/k/a Cumberland Cultural Center] | 970,900 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 11,631 | 11,631 | 11,631 | 11,631 | 11,631 |
| EMMANUEL ASSEMBLY OF GOD | 2,532,100 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 30,335 | 30,335 | 30,335 | 30,335 | 30,335 |
| FAITH TEMPLE | 1,868,900 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 22,389 | 22,389 | 22,389 | 22,389 | 22,389 |
| FIRST BAPTIST CHURCH IN PORTLAND MAINE THE | 7,403,900 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 88,699 | 88,699 | 88,699 | 88,699 | 88,699 |
| FIRST CHURCH OF CHRIST SCIENTIST PORTLAND | 2,176,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 26,077 | 26,077 | 26,077 | 26,077 | 26,077 |
| [The] FIRST LUTHERAN CHURCH OF PORTLAND[, Maine] | 4,955,000 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 59,361 | 59,361 | 59,361 | 59,361 | 59,361 |
| FIRST PARISH IN PORTLAND TRUSTEE [Legal name: The First Parish in Portland, Maine Unitarian Unive | 5,381,100 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 64,466 | 64,466 | 64,466 | 64,466 | 64,466 |
| FRIENDS CHURCH | 1,096,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 13,138 | 13,138 | 13,138 | 13,138 | 13,138 |
| GRACE BAPTIST CHURCH | 6,014,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 72,055 | 72,055 | 72,055 | 72,055 | 72,055 |
| HELLENIC ORTHODOX COMMUNITY OF PORTLAND & WESTBROOK [n/k/a Holy Trinity Grrek Orthodox | 2,673,800 | - | - | - | - | - |
| HELLENIC ORTHODOX COMMUNITY OF PORTLAND & WESTBROOK [n/k/a Holy Trinity Grrek Orthodox | 1,914,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 54,969 | 54,969 | 54,969 | 54,969 | 54,969 |
| IGLESIA PENTECOSTAL EL SINAI | 611,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 7,322 | 7,322 | 7,322 | 7,322 | 7,322 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| ISLAMIC SOCIETY OF PORTLAND MAINE PORTLAND MAINE | 1,258,900 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 15,082 | 15,082 | 15,082 | 15,082 | 15,082 |
| LIVING HOPE ASSEMBLIES OF GOD | 646,900 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 7,750 | 7,750 | 7,750 | 7,750 | 7,750 |
| MAINE CONFERENCE ASSOC OF SEVENTH-DAY ADVENTISTS (n/k/a Northern New England Conference | 8,900 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 107 | 107 | 107 | 107 | 107 |
| MASJID AL RAHMAN | 387,700 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 4,645 | 4,645 | 4,645 | 4,645 | 4,645 |
| NEW BRACKETT MEMORIAL CHURCH | 31,300 | - | - | - | - | - |
| NEW BRACKETT MEMORIAL CHURCH | 53,700 | - | - | - | - | - |
| NEW BRACKETT MEMORIAL CHURCH | 64,400 | - | - | - | - | - |
| NEW BRACKETT MEMORIAL CHURCH | 1,671,900 | - | - | - | - | - |
| NEW BRACKETT MEMORIAL CHURCH | 8,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 21,917 | 21,917 | 21,917 | 21,917 | 21,917 |
| NORTH DEERING ALLIANCE CHURCH (legal name: North Deering Alliance Church of the Christian and | 1,856,400 | - | - | - | - | - |
| NORTH DEERING ALLIANCE CHURCH (legal name: North Deering Alliance Church of the Christian and | 598,300 | - | - | - | - | - |
| NORTH DEERING CONGREGATIONAL CHURCH | 2,151,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 55,180 | 55,180 | 55,180 | 55,180 | 55,180 |
| NORTHERN NEW ENGLAND CONFERENCE OF | 361,600 | - | - | - | - | - |
| NORTHERN NEW ENGLAND CONFERENCE OF 7TH DAY ADVENTIST INC | 2,906,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 39,152 | 39,152 | 39,152 | 39,152 | 39,152 |
| OLD CHEVRA KADISHA | 10,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 125 | 125 | 125 | 125 | 125 |
| OMAR IBN AL-KHATTAB MASJID | 224,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 2,691 | 2,691 | 2,691 | 2,691 | 2,691 |
| PORTLAND CHRISTIAN CHURCH | 2,235,000 | - | - | - | - | - |
| PORTLAND CHRISTIAN CHURCH | 6,600 | - | - | - | - | - |
| PORTLAND CHRISTIAN CHURCH | 6,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 26,933 | 26,933 | 26,933 | 26,933 | 26,933 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| PORTLAND CONGREGATION OF JEHOVAH'S WITNESSES [n/k/a West Congregation of Jehovah's Witnes | 1,614,800 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 19,345 | 19,345 | 19,345 | 19,345 | 19,345 |
| PORTLAND SOCIETY OF THE NEW JERUSALEM | 72,800 | - | - | - | - | - |
| PORTLAND SOCIETY OF THE NEW JERUSALEM | 581,100 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 7,834 | 7,834 | 7,834 | 7,834 | 7,834 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 4,043,900 | 1,938 | 3,876 | 5,814 | 7,751 | 9,689 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 14,929,000 | 2,362 | 4,724 | 7,086 | 9,448 | 11,810 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 1,469,700 | 704 | 1,409 | 2,113 | 2,817 | 3,521 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 3,302,800 | 1,583 | 3,165 | 4,748 | 6,331 | 7,914 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 640,800 | 307 | 614 | 921 | 1,228 | 1,535 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 4,711,100 | 2,258 | 4,515 | 6,773 | 9,030 | 11,288 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 1,802,600 | 864 | 1,728 | 2,591 | 3,455 | 4,319 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 430,600 | 206 | 413 | 619 | 825 | 1,032 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 1,439,200 | 690 | 1,379 | 2,069 | 2,759 | 3,448 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 7,981,200 | 3,825 | 7,649 | 11,474 | 15,298 | 19,123 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 2,835,600 | 1,359 | 2,718 | 4,076 | 5,435 | 6,794 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 6,692,500 | 3,207 | 6,414 | 9,621 | 12,828 | 16,035 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 210,800 | 101 | 202 | 303 | 404 | 505 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 203,800 | 98 | 195 | 293 | 391 | 488 |
| ROMAN CATHOLIC BISHOP OF PORTLAND | 717,800 | 344 | 688 | 1,032 | 1,376 | 1,720 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 19,844 | 39,689 | 59,533 | 79,377 | 99,222 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 615,909 | 615,909 | 615,909 | 615,909 | 615,909 |
| SOUTHERN MAINE JEWISH CEMETERY ASSOCIATION | 295,200 | - | - | - | - | - |
| SOUTHERN MAINE JEWISH CEMETERY ASSOCIATION | 43,700 | - | - | - | - | - |
| SOUTHERN MAINE JEWISH CEMETERY ASSOCIATION | 236,500 | - | - | - | - | - |
| SOUTHERN MAINE JEWISH CEMETERY ASSOCIATION | 345,500 | - | - | - | - | - |
| SOUTHERN MAINE JEWISH CEMETERY ASSOCIATION | 7,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 11,120 | 11,120 | 11,120 | 11,120 | 11,120 |
| ST LUKES PARISH- WARDENS & VESTRYMEN | 5,218,800 | - | - | - | - | - |
| ST LUKES PARISH- WARDENS & VESTRYMEN | 2,063,500 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 87,242 | 87,242 | 87,242 | 87,242 | 87,242 |
| ST PAUL'S PARISH CHURCH | 1,422,700 | - | - | - | - | - |
| ST PAUL'S PARISH CHURCH | 490,900 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 22,925 | 22,925 | 22,925 | 22,925 | 22,925 |
| ST PETER'S EPISCOPAL CHURCH | 1,561,600 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 18,708 | 18,708 | 18,708 | 18,708 | 18,708 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|---|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| STATE STREET CONGREGATIONAL CHURCH [legal name: The State Street Congregational Church of the | 6,180,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 74,040 | 74,040 | 74,040 | 74,040 | 74,040 |
| STEVENS AVE CONGREGATIONAL CHURCH | 1,411,900 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 16,915 | 16,915 | 16,915 | 16,915 | 16,915 |
| STROUDWATER BAPTIST CHURCH | 1,382,000 | - | - | - | - | - |
| STROUDWATER BAPTIST CHURCH | 398,800 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 21,334 | 21,334 | 21,334 | 21,334 | 21,334 |
| STROUDWATER CHRISTIAN CHURCH | 2,029,900 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 24,318 | 24,318 | 24,318 | 24,318 | 24,318 |
| TEMPLE BETH EL | 2,708,900 | - | - | - | - | - |
| TEMPLE BETH-EL | 4,461,300 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 85,899 | 85,899 | 85,899 | 85,899 | 85,899 |
| TRINITY CHURCH IN PORTLAND THE RECTOR WADENS & VESTRYMEN OF | 312,200 | - | - | - | - | - |
| TRINITY CHURCH OF PORT LAND RECTOR-WARDENS & VESTRYMEN | 73,900 | - | - | - | - | - |
| TRINITY CHURCH OF PORTLAND RECTOR WARDENS & VESTRYMEN | 2,517,100 | - | - | - | - | - |
| TRINITY EPISCOPAL CHURCH RECTOR-WARDENS & VESTRYMEN | 70,000 | - | - | - | - | - |
| [The] UNIVERSALIST CHURCH OF PORTLAND [k/n/a Allen Avenue Unitarian Universalist Church] | 1,842,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 57,691 | 57,691 | 57,691 | 57,691 | 57,691 |
| WASHINGTON AVE METHODIST CHURCH TRUSTEES[Trustees of Washington Avenue Methodist Episcop | 713,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 8,547 | 8,547 | 8,547 | 8,547 | 8,547 |
| WILLIAMS TEMPLE CHURCH | 62,400 | - | - | - | - | - |
| WILLIAMS TEMPLE CHURCH OF GOD IN CHRIST | 1,248,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 14,953 | 14,953 | 14,953 | 14,953 | 14,953 |
| WILLISTON-IMMANUEL UNITED CHURCH | 5,901,500 | - | - | - | - | - |
| WILLISTON-IMMANUEL UNITED CHURCH | 188,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 2,257 | 2,257 | 2,257 | 2,257 | 2,257 |
| WOODFORDS CONGREGATIONAL CHURCH OF THE UNITED CHURCH OF CHRIST | 6,067,400 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 72,687 | 72,687 | 72,687 | 72,687 | 72,687 |
| CASCO BAY ISLAND TRANSIT DISTRICT | 39,600 | - | - | - | - | - |

| Exempt Parcel Owner | | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|--|--|---------------------|-----------|-----------|-----------|-----------|-----------|
| | | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 474 | 474 | 474 | 474 | 474 |
| CLIFF ISLAND FIRE DEPT | | 10,200 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 122 | 122 | 122 | 122 | 122 |
| INHABITANTS OF THE COUNTY OF CUMBERLAND | | 18,659,800 | | | | | |
| CUMBERLAND COUNTY INHABITANTS OF | | 351,400 | | | | | |
| CUMBERLAND COUNTY MAINE | | 41,927,300 | | | | | |
| CUMBERLAND COUNTY MAINE | | 3,015,700 | | | | | |
| CUMBERLAND COUNTY OF | | 21,736,600 | | | | | |
| CUMBERLAND COUNTY OF | | 13,230,000 | | | | | |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 1,185,071 | 1,185,071 | 1,185,071 | 1,185,071 | 1,185,071 |
| ECO MAINE | | 73,466,900 | 30,413 | 60,827 | 91,240 | 121,653 | 152,067 |
| ECOMAINE [note name: ECO Maine] | | 231,900 | 111 | 222 | 333 | 445 | 556 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | | 30,524 | 61,049 | 91,573 | 122,098 | 152,622 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 882,912 | 882,912 | 882,912 | 882,912 | 882,912 |
| GREATER PORTLAND TRANSIT DISTRICT | | 10,360,100 | 173 | 345 | 518 | 690 | 863 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | | 173 | 345 | 518 | 690 | 863 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 124,114 | 124,114 | 124,114 | 124,114 | 124,114 |
| MAINE PORT AUTHORITY | | 2,436,000 | | | | | |
| MAINE PORT AUTHORITY | | 137,400 | | | | | |
| MAINE PORT AUTHORITY | | 1,776,700 | | | | | |
| MAINE PORT AUTHORITY | | 612,100 | | | | | |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | | | | | |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | 59,447 | 59,447 | 59,447 | 59,447 | 59,447 |
| MAINE TURNPIKE AUTHORITY | | 8,400 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 1,490,000 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 17,100 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 9,400 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 589,600 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 6,105,400 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 572,100 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 20,500 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 89,700 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 15,500 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 17,200 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 17,200 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 977,700 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 972,400 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 392,000 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 1,000 | | | | | |
| MAINE TURNPIKE AUTHORITY | | 600 | | | | | |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|--|---------------------|-----------|-----------|-----------|-----------|-----------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| MAINE TURNPIKE AUTHORITY | 200 | | | | | |
| MAINE TURNPIKE AUTHORITY | 3,500 | | | | | |
| MAINE TURNPIKE AUTHORITY | 300 | | | | | |
| MAINE TURNPIKE AUTHORITY | 28,800 | | | | | |
| MAINE TURNPIKE AUTHORITY | 1,300 | | | | | |
| MAINE TURNPIKE AUTHORITY | 5,200 | | | | | |
| MAINE TURNPIKE AUTHORITY | 40,800 | | | | | |
| MAINE TURNPIKE AUTHORITY | 40,300 | | | | | |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | | | | |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 136,766 | 136,766 | 136,766 | 136,766 | 136,766 |
| PENINSULA HOUSING LLC | 747,300 | - | - | - | - | - |
| PENINSULA HOUSING LLC | 1,087,500 | - | - | - | - | - |
| PENINSULA HOUSING LLC [formerly 155 Anderson Street, LLC] | 1,032,100 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 34,345 | 34,345 | 34,345 | 34,345 | 34,345 |
| PORTLAND HOUSING AUTHORITY | 369,300 | 177 | 354 | 531 | 708 | 885 |
| PORTLAND HOUSING AUTHORITY | 1,517,200 | 727 | 1,454 | 2,181 | 2,908 | 3,635 |
| PORTLAND HOUSING AUTHORITY | 2,343,700 | 1,123 | 2,246 | 3,369 | 4,492 | 5,616 |
| PORTLAND HOUSING AUTHORITY | 1,333,500 | 639 | 1,278 | 1,917 | 2,556 | 3,195 |
| PORTLAND HOUSING AUTHORITY | 962,700 | 461 | 923 | 1,384 | 1,845 | 2,307 |
| PORTLAND HOUSING AUTHORITY | 1,604,100 | 769 | 1,537 | 2,306 | 3,075 | 3,843 |
| PORTLAND HOUSING AUTHORITY | 3,329,500 | 1,595 | 3,191 | 4,786 | 6,382 | 7,977 |
| PORTLAND HOUSING AUTHORITY | 887,200 | 425 | 850 | 1,275 | 1,701 | 2,126 |
| PORTLAND HOUSING AUTHORITY | 9,154,500 | 4,387 | 8,774 | 13,161 | 17,547 | 21,934 |
| PORTLAND HOUSING AUTHORITY | 1,888,500 | 905 | 1,810 | 2,715 | 3,620 | 4,525 |
| PORTLAND HOUSING AUTHORITY | 3,759,700 | 1,802 | 3,603 | 5,405 | 7,207 | 9,008 |
| PORTLAND HOUSING AUTHORITY | 27,518,000 | 8,395 | 16,789 | 25,184 | 33,579 | 41,973 |
| PORTLAND HOUSING AUTHORITY | 2,116,800 | 1,014 | 2,029 | 3,043 | 4,057 | 5,072 |
| PORTLAND HOUSING AUTHORITY | 3,240,600 | 1,553 | 3,106 | 4,659 | 6,212 | 7,764 |
| PORTLAND HOUSING AUTHORITY | 4,128,500 | 1,978 | 3,957 | 5,935 | 7,914 | 9,892 |
| PORTLAND HOUSING AUTHORITY | 2,061,000 | 988 | 1,975 | 2,963 | 3,951 | 4,938 |
| PORTLAND HOUSING AUTHORITY | 3,944,800 | 1,890 | 3,781 | 5,671 | 7,561 | 9,452 |
| PORTLAND HOUSING AUTHORITY | 5,433,800 | 2,604 | 5,208 | 7,812 | 10,416 | 13,019 |
| PORTLAND HOUSING AUTHORITY | 1,927,300 | 924 | 1,847 | 2,771 | 3,694 | 4,618 |
| PORTLAND HOUSING AUTHORITY | 2,055,100 | 985 | 1,970 | 2,954 | 3,939 | 4,924 |
| PORTLAND HOUSING AUTHORITY | 1,537,500 | 737 | 1,474 | 2,210 | 2,947 | 3,684 |
| PORTLAND HOUSING AUTHORITY | 26,519,800 | 12,708 | 25,417 | 38,125 | 50,833 | 63,541 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 1,289,445 | 1,289,445 | 1,289,445 | 1,289,445 | 1,289,445 |
| PORTLAND HOUSING DEVELOPMENT CORPORATION | 1,100,500 | - | - | - | - | - |
| PORTLAND HOUSING DEVELOPMENT CORPORATION | 1,536,000 | - | - | - | - | - |
| PORTLAND HOUSING DEVELOPMENT CORPORATION | 525,900 | - | - | - | - | - |
| PORTLAND HOUSING DEVELOPMENT CORP | 517,100 | - | - | - | - | - |
| PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | - | - | - | - | - |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 44,080 | 44,080 | 44,080 | 44,080 | 44,080 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|-------------------------|---------------------|---------|---------|---------|---------|---------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| PORTLAND WATER DISTRICT | 85,927,100 | 36,384 | 72,769 | 109,153 | 145,537 | 181,921 |
| PORTLAND WATER DISTRICT | 74,464,000 | 35,683 | 71,366 | 107,049 | 142,733 | 178,416 |
| PORTLAND WATER DISTRICT | 23,100 | 11 | 22 | 33 | 44 | 55 |
| PORTLAND WATER DISTRICT | 731,600 | 351 | 701 | 1,052 | 1,402 | 1,753 |
| PORTLAND WATER DISTRICT | 1,800 | 1 | 2 | 3 | 3 | 4 |
| PORTLAND WATER DISTRICT | 9,434,500 | 4,521 | 9,042 | 13,563 | 18,084 | 22,605 |
| PORTLAND WATER DISTRICT | 828,900 | 397 | 794 | 1,192 | 1,589 | 1,986 |
| PORTLAND WATER DISTRICT | 226,100 | 108 | 217 | 325 | 433 | 542 |
| PORTLAND WATER DISTRICT | 3,300 | 2 | 3 | 5 | 6 | 8 |
| PORTLAND WATER DISTRICT | 303,600 | 145 | 291 | 436 | 582 | 727 |
| PORTLAND WATER DISTRICT | 8,600 | 4 | 8 | 12 | 16 | 21 |
| PORTLAND WATER DISTRICT | 78,100 | 37 | 75 | 112 | 150 | 187 |
| PORTLAND WATER DISTRICT | 711,400 | 341 | 682 | 1,023 | 1,364 | 1,705 |
| PORTLAND WATER DISTRICT | 32,200 | 15 | 31 | 46 | 62 | 77 |
| PORTLAND WATER DISTRICT | 6,700 | 3 | 6 | 10 | 13 | 16 |
| PORTLAND WATER DISTRICT | 1,237,300 | 593 | 1,186 | 1,779 | 2,372 | 2,965 |
| PORTLAND WATER DISTRICT | 420,500 | 202 | 403 | 605 | 806 | 1,008 |
| PORTLAND WATER DISTRICT | 9,100 | 4 | 9 | 13 | 17 | 22 |
| PORTLAND WATER DISTRICT | 116,000 | 56 | 111 | 167 | 222 | 278 |
| PORTLAND WATER DISTRICT | 122,800 | 59 | 118 | 177 | 235 | 294 |
| PORTLAND WATER DISTRICT | 266,600 | 128 | 256 | 383 | 511 | 639 |
| PORTLAND WATER DISTRICT | 30,900 | 15 | 30 | 44 | 59 | 74 |
| PORTLAND WATER DISTRICT | 1,000 | 0 | 1 | 1 | 2 | 2 |
| PORTLAND WATER DISTRICT | 2,100 | 1 | 2 | 3 | 4 | 5 |
| PORTLAND WATER DISTRICT | 1,400 | 1 | 1 | 2 | 3 | 3 |
| PORTLAND WATER DISTRICT | 23,700 | 11 | 23 | 34 | 45 | 57 |
| PORTLAND WATER DISTRICT | 800 | 0 | 1 | 1 | 2 | 2 |
| PORTLAND WATER DISTRICT | 5,000 | 2 | 5 | 7 | 10 | 12 |
| PORTLAND WATER DISTRICT | 5,300 | 3 | 5 | 8 | 10 | 13 |
| PORTLAND WATER DISTRICT | 5,000 | 2 | 5 | 7 | 10 | 12 |
| PORTLAND WATER DISTRICT | 5,100 | 2 | 5 | 7 | 10 | 12 |
| PORTLAND WATER DISTRICT | 9,400 | 5 | 9 | 14 | 18 | 23 |
| PORTLAND WATER DISTRICT | 9,800 | 5 | 9 | 14 | 19 | 23 |
| PORTLAND WATER DISTRICT | 55,800 | 27 | 53 | 80 | 107 | 134 |
| PORTLAND WATER DISTRICT | 9,800 | 5 | 9 | 14 | 19 | 23 |
| PORTLAND WATER DISTRICT | 2,400 | 1 | 2 | 3 | 5 | 6 |
| PORTLAND WATER DISTRICT | 9,600 | 5 | 9 | 14 | 18 | 23 |
| PORTLAND WATER DISTRICT | 2,400 | 1 | 2 | 3 | 5 | 6 |
| PORTLAND WATER DISTRICT | 7,600 | 4 | 7 | 11 | 15 | 18 |
| PORTLAND WATER DISTRICT | 1,600 | 1 | 2 | 2 | 3 | 4 |
| PORTLAND WATER DISTRICT | 4,900 | 2 | 5 | 7 | 9 | 12 |
| PORTLAND WATER DISTRICT | 4,900 | 2 | 5 | 7 | 9 | 12 |
| PORTLAND WATER DISTRICT | 9,700 | 5 | 9 | 14 | 19 | 23 |
| PORTLAND WATER DISTRICT | 4,600 | 2 | 4 | 7 | 9 | 11 |
| PORTLAND WATER DISTRICT | 2,400 | 1 | 2 | 3 | 5 | 6 |
| PORTLAND WATER DISTRICT | 6,100 | 3 | 6 | 9 | 12 | 15 |
| PORTLAND WATER DISTRICT | 4,900 | 2 | 5 | 7 | 9 | 12 |
| PORTLAND WATER DISTRICT | 4,900 | 2 | 5 | 7 | 9 | 12 |
| PORTLAND WATER DISTRICT | 4,400 | 2 | 4 | 6 | 8 | 11 |

| Exempt Parcel Owner | Exempt Value 4/1/25 | 0 | 0 | 0 | 0 | 1 |
|--|---------------------|-----------|-----------|-----------|-----------|-----------|
| | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
| PORTLAND WATER DISTRICT | 4,900 | 2 | 5 | 7 | 9 | 12 |
| PORTLAND WATER DISTRICT | 4,900 | 2 | 5 | 7 | 9 | 12 |
| PORTLAND WATER DISTRICT | 95,800 | 46 | 92 | 138 | 184 | 230 |
| PORTLAND WATER DISTRICT | 4,100 | 2 | 4 | 6 | 8 | 10 |
| PORTLAND WATER DISTRICT | 9,800 | 5 | 9 | 14 | 19 | 23 |
| PORTLAND WATER DISTRICT | 9,700 | 5 | 9 | 14 | 19 | 23 |
| PORTLAND WATER DISTRICT | 4,000 | 2 | 4 | 6 | 8 | 10 |
| PORTLAND WATER DISTRICT | 164,500 | 79 | 158 | 236 | 315 | 394 |
| PORTLAND WATER DISTRICT | 14,000 | 7 | 13 | 20 | 27 | 34 |
| PORTLAND WATER DISTRICT | 4,400 | 2 | 4 | 6 | 8 | 11 |
| PORTLAND WATER DISTRICT | 1,700 | 1 | 2 | 2 | 3 | 4 |
| PORTLAND WATER DISTRICT | 3,500 | 2 | 3 | 5 | 7 | 8 |
| PORTLAND WATER DISTRICT | 8,200 | 4 | 8 | 12 | 16 | 20 |
| PORTLAND WATER DISTRICT | 4,200 | 2 | 4 | 6 | 8 | 10 |
| PORTLAND WATER DISTRICT | 193,100 | 93 | 185 | 278 | 370 | 463 |
| PORTLAND WATER DISTRICT | 12,700 | 6 | 12 | 18 | 24 | 30 |
| PORTLAND WATER DISTRICT | 16,900 | 8 | 16 | 24 | 32 | 40 |
| PORTLAND WATER DISTRICT | 4,700 | 2 | 5 | 7 | 9 | 11 |
| PORTLAND WATER DISTRICT | 6,800 | 3 | 7 | 10 | 13 | 16 |
| PORTLAND WATER DISTRICT | 10,700 | 5 | 10 | 15 | 21 | 26 |
| PORTLAND WATER DISTRICT | 10,700 | 5 | 10 | 15 | 21 | 26 |
| PORTLAND WATER DISTRICT | 32,200 | 15 | 31 | 46 | 62 | 77 |
| PORTLAND WATER DISTRICT | 15,800 | 8 | 15 | 23 | 30 | 38 |
| PORTLAND WATER DISTRICT | 34,900 | 17 | 33 | 50 | 67 | 84 |
| PORTLAND WATER DISTRICT | 5,400 | 3 | 5 | 8 | 10 | 13 |
| PORTLAND WATER DISTRICT | 10,700 | 5 | 10 | 15 | 21 | 26 |
| PORTLAND WATER DISTRICT | 10,700 | 5 | 10 | 15 | 21 | 26 |
| PORTLAND WATER DISTRICT | 12,100 | 6 | 12 | 17 | 23 | 29 |
| PORTLAND WATER DISTRICT | 61,800 | 30 | 59 | 89 | 118 | 148 |
| PORTLAND WATER DISTRICT | 15,200 | 7 | 15 | 22 | 29 | 36 |
| PORTLAND WATER DISTRICT | 10,700 | 5 | 10 | 15 | 21 | 26 |
| PORTLAND WATER DISTRICT | 9,400 | 5 | 9 | 14 | 18 | 23 |
| PORTLAND WATER DISTRICT | 10,700 | 5 | 10 | 15 | 21 | 26 |
| PORTLAND WATER DISTRICT | 259,400 | 124 | 249 | 373 | 497 | 622 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 79,675 | 159,350 | 239,026 | 318,701 | 398,376 |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 2,111,680 | 2,111,680 | 2,111,680 | 2,111,680 | 2,111,680 |
| STATE OF MAINE | 6,217,900 | | | | | |
| STATE OF MAINE | 13,200 | | | | | |
| STATE OF MAINE | 303,200 | | | | | |
| STATE OF MAINE | 47,600 | | | | | |
| STATE OF MAINE | 35,800 | | | | | |
| STATE OF MAINE | 10,400,900 | | | | | |
| STATE OF MAINE | 900,100 | | | | | |
| STATE OF MAINE | 255,700 | | | | | |
| STATE OF MAINE | 5,000 | | | | | |
| STATE OF MAINE | 122,900 | | | | | |
| STATE OF MAINE | 370,400 | | | | | |
| STATE OF MAINE | 5,900 | | | | | |

0 0 0 0 1

| Exempt Parcel Owner | Exempt Value 4/1/25 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|--|---------------------|---------|---------|---------|---------|---------|
| STATE OF MAINE | 23,200 | | | | | |
| STATE OF MAINE | 15,286,600 | | | | | |
| STATE OF MAINE | 1,851,300 | | | | | |
| STATE OF MAINE | 33,400 | | | | | |
| STATE OF MAINE | 48,300 | | | | | |
| STATE OF MAINE | 7,200 | | | | | |
| STATE OF MAINE | 686,300 | | | | | |
| STATE OF MAINE | 4,252,800 | | | | | |
| STATE OF MAINE | 206,900 | | | | | |
| STATE OF MAINE | 761,900 | | | | | |
| STATE OF MAINE | 244,900 | | | | | |
| STATE OF MAINE | 605,200 | | | | | |
| STATE OF MAINE | 7,000 | | | | | |
| STATE OF MAINE | 7,000 | | | | | |
| STATE OF MAINE | 7,300 | | | | | |
| STATE OF MAINE | 8,700 | | | | | |
| STATE OF MAINE | 10,000 | | | | | |
| STATE OF MAINE | 374,700 | | | | | |
| STATE OF MAINE | 24,500 | | | | | |
| STATE OF MAINE | 8,400 | | | | | |
| STATE OF MAINE | 15,900 | | | | | |
| STATE OF MAINE | 7,300 | | | | | |
| STATE OF MAINE | 85,800 | | | | | |
| STATE OF MAINE | 13,800 | | | | | |
| STATE OF MAINE | 32,500 | | | | | |
| STATE OF MAINE | 92,600 | | | | | |
| STATE OF MAINE | 59,900 | | | | | |
| STATE OF MAINE | 32,000 | | | | | |
| STATE OF MAINE | 131,600 | | | | | |
| STATE OF MAINE | 119,000 | | | | | |
| STATE OF MAINE | 23,800 | | | | | |
| STATE OF MAINE | 81,900 | | | | | |
| STATE OF MAINE | 134,700 | | | | | |
| STATE OF MAINE | 800 | | | | | |
| STATE OF MAINE | 7,400 | | | | | |
| STATE OF MAINE | 5,300 | | | | | |
| STATE OF MAINE | 1,000 | | | | | |
| STATE OF MAINE | 9,000 | | | | | |
| STATE OF MAINE | 3,500 | | | | | |
| STATE OF MAINE | 1,600 | | | | | |
| STATE OF MAINE | 2,900 | | | | | |
| STATE OF MAINE | 171,700 | | | | | |
| STATE OF MAINE | 346,200 | | | | | |
| STATE OF MAINE | 44,800 | | | | | |
| STATE OF MAINE | 107,000 | | | | | |
| STATE OF MAINE | 1,101,700 | | | | | |
| STATE STREET HOUSING PRESERVATION CORPORATION | 30,160,700 | 9,661 | 19,322 | 28,983 | 38,644 | 48,305 |
| MIN PROPOSED PILOT REQUEST (TOTAL, ASSUMES 50% COMMUNITY BENEFIT CREDIT) | | 9,661 | 19,322 | 28,983 | 38,644 | 48,305 |

0 0 0 0 1

| Exempt Parcel Owner | Exempt Value 4/1/25 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|--|---------------------|---------|---------|---------|---------|---------|
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | 361,325 | 361,325 | 361,325 | 361,325 | 361,325 |
| UNITED STATES | 11,400,900 | | | | | |
| UNITED STATES | 4,747,200 | | | | | |
| UNITED STATES | 45,450,600 | | | | | |
| UNITED STATES | 273,900 | | | | | |
| UNITED STATES DEPARTMENT OF TRANSPORTATION | 3,079,700 | | | | | |
| UNITED STATES OF AMERICA- ADMINISTRATOR OF GENERAL SERV. | 284,200 | | | | | |
| MINIMUM PROPOSED PILOT REQUEST (TOTAL FOR ENTITY) | | | | | | |
| PROPERTY TAXES DUE IF ORGANIZATION WAS NON-EXEMPT | | | | | | |
| | | | | | | |
| | | | | | | |
| | | 781,533 | 781,533 | 781,533 | 781,533 | 781,533 |

GRAND TOTAL EXEMPT VALUE AND PILOT REQUESTS BY YEAR \$ 3,588,825,730.00 \$ 727,780 \$ 1,455,561 \$ 2,183,341 \$ 2,911,122 \$ 3,638,902



Fiscal Year 2024 Educational PILOT Contributions

| Institution | PILOT Value Basis | Requested PILOT | Community Benefits Report Received? | Community Benefit Credit Received | Community Benefits Credit Utilized | Cash Contribution | Remaining PILOT Request | % PILOT Request Met |
|-----------------------------------|-------------------------|----------------------|-------------------------------------|-----------------------------------|------------------------------------|----------------------|-------------------------|---------------------|
| Berklee College of Music* | \$ 173,943,523 | \$ 1,502,780 | Yes | \$ 751,390 | 100% | \$ 375,695 | \$ 206,870 | 86% |
| Boston Architectural College | \$ 19,056,500 | \$ 38,354 | Yes | \$ 19,177 | 100% | \$ 19,177 | \$ - | 100% |
| Boston College * | \$ 536,095,300 | \$ 4,926,855 | No | \$ - | 0% | \$ 441,042 | \$ 3,807,826 | 23% |
| Boston College High School | \$ 27,176,500 | \$ 115,126 | Yes | \$ 57,563 | 100% | \$ - | \$ 57,563 | 50% |
| Boston University * | \$ 2,623,525,324 | \$ 24,207,193 | Yes | \$ 12,103,596 | 100% | \$ 6,300,000 | \$ 5,469,102 | 77% |
| Emerson College | \$ 266,674,500 | \$ 2,368,778 | Yes | \$ 1,184,389 | 100% | \$ 141,591 | \$ 1,042,798 | 56% |
| Emmanuel College | \$ 194,556,700 | \$ 1,697,674 | Yes | \$ 848,837 | 100% | \$ 170,000 | \$ 678,837 | 60% |
| Fisher College | \$ 42,819,500 | \$ 263,028 | Yes | \$ 131,514 | 100% | \$ - | \$ 131,514 | 50% |
| Harvard University * | \$ 1,524,362,253 | \$ 14,250,973 | Yes | \$ 7,125,487 | 100% | \$ 4,063,489 | \$ 3,035,808 | 79% |
| Massachusetts College of Pharmacy | \$ 109,297,000 | \$ 891,560 | Yes | \$ 445,780 | 100% | \$ 445,780 | \$ 0 | 100% |
| New England College of Optometry | \$ 25,065,500 | \$ 95,168 | Yes | \$ 47,584 | 100% | \$ 47,584 | \$ - | 100% |
| New England Conservatory | \$ 29,747,000 | \$ 139,430 | Yes | \$ 69,715 | 100% | \$ - | \$ 69,715 | 50% |
| Northeastern University * | \$ 1,442,078,481 | \$ 13,457,148 | Yes | \$ 6,728,574 | 100% | \$ 1,900,000 | \$ 4,487,780 | 67% |
| Roxbury Latin School | \$ 52,896,200 | \$ 358,301 | No | \$ - | 0% | \$ - | \$ 358,301 | 0% |
| Showa Institute | \$ 36,073,778 | \$ 199,248 | Yes | \$ 99,624 | 100% | \$ 99,624 | \$ 0 | 100% |
| Simmons College | \$ 139,730,000 | \$ 1,179,298 | Yes | \$ 589,649 | 100% | \$ - | \$ 589,649 | 50% |
| Suffolk University | \$ 217,346,500 | \$ 1,878,871 | Yes | \$ 939,435 | 100% | \$ 556,069 | \$ 383,367 | 80% |
| Tufts University | \$ 151,374,962 | \$ 1,278,753 | Yes | \$ 639,376 | 100% | \$ 450,000 | \$ 189,377 | 85% |
| Wentworth Institute of Technology | \$ 213,771,069 | \$ 1,869,969 | Yes | \$ 934,984 | 100% | \$ - | \$ 934,985 | 50% |
| Winsor School | \$ 41,283,900 | \$ 248,509 | Yes | \$ 124,255 | 100% | \$ - | \$ 124,254 | 50% |
| Total | \$ 7,866,874,490 | \$ 70,967,017 | | \$ 32,840,929 | | \$ 15,010,050 | \$ 21,567,746 | 70% |

*These institutions receive a credit for property taxes paid on property that would qualify for exemption

As of April 29, 2025



Fiscal Year 2024 Medical PILOT Contributions

| Institution | PILOT Value Basis | Requested PILOT | Community Benefits Report Received? | Community Benefit Credit Received | Community Benefits Credit Utilized | Cash Contribution | Remaining PILOT Request | % PILOT Request Met |
|--|-------------------------|----------------------|-------------------------------------|-----------------------------------|------------------------------------|----------------------|-------------------------|---------------------|
| Beth Israel Deaconess Medical Center | \$ 816,793,701 | \$ 7,576,034 | Yes | \$ 3,788,017 | 100% | \$ 3,788,017 | \$ 0 | 100% |
| Boston Children's Hospital * | \$ 1,085,254,663 | \$ 9,534,430 | Yes | \$ 7,150,822 | 100% | \$ 2,007,287 | \$ 0 | 100% |
| Boston Medical Center * | \$ 153,802,100 | \$ 1,208,248 | Yes | \$ 906,186 | 100% | \$ - | \$ 298,234 | 75% |
| Brigham and Women's Hospital | \$ 820,202,335 | \$ 7,608,468 | Yes | \$ 3,804,234 | 100% | \$ 3,024,526 | \$ 779,708 | 90% |
| Dana Farber Cancer Institute | \$ 373,291,603 | \$ 3,303,088 | Yes | \$ 1,651,544 | 100% | \$ 1,651,544 | \$ - | 100% |
| Faulkner Brigham and Women's | \$ 162,003,500 | \$ 1,389,890 | Yes | \$ 694,945 | 100% | \$ 570,074 | \$ 124,871 | 91% |
| Franciscan Children's Hospital | \$ 50,402,000 | \$ 334,719 | Yes | \$ 167,360 | 100% | \$ - | \$ 167,359 | 50% |
| Hebrew Rehabilitation Center | \$ 41,744,000 | \$ 252,859 | Yes | \$ 126,430 | 100% | \$ 33,938 | \$ 92,491 | 63% |
| Joslin Diabetes Center | \$ 86,293,700 | \$ 674,068 | No | \$ - | 0% | \$ - | \$ 674,068 | 0% |
| Massachusetts Eye & Ear Infirmary | \$ 116,908,100 | \$ 963,521 | Yes | \$ 481,761 | 100% | \$ 436,452 | \$ 45,308 | 95% |
| Massachusetts General Hospital | \$ 1,786,998,579 | \$ 16,753,853 | Yes | \$ 8,376,926 | 100% | \$ 6,875,006 | \$ 1,501,921 | 91% |
| New England Baptist Hospital | \$ 132,181,873 | \$ 1,107,932 | Yes | \$ 553,966 | 100% | \$ 370,872 | \$ 183,094 | 83% |
| Shriners Hospitals for Children Boston | \$ 106,097,400 | \$ 861,308 | No | | 0% | \$ - | \$ 861,308 | 0% |
| Spaulding Rehabilitation Hospital | \$ 153,933,900 | \$ 1,313,593 | Yes | \$ 656,797 | 100% | \$ 539,064 | \$ 117,732 | 91% |
| Tufts Medical Center | \$ 456,821,900 | \$ 4,148,249 | Yes | \$ 2,074,124 | 100% | \$ 150,000 | \$ 1,924,125 | 54% |
| Total | \$ 6,342,729,354 | \$ 57,030,260 | | \$ 30,433,112 | | \$ 19,446,780 | \$ 6,770,220 | 88% |

*These institutions receive a credit for property taxes paid on property that would qualify for exemption

As of April 29, 2025



Fiscal Year 2024 Cultural PILOT Contributions

| Institution* | PILOT Value Basis | Requested PILOT | Community Benefits Report Received? | Community Benefit Credit Received | Community Benefits Credit Utilized | Cash Contribution | Remaining PILOT Request | % PILOT Request Met |
|---------------------------|-----------------------|-------------------|-------------------------------------|-----------------------------------|------------------------------------|-------------------|-------------------------|---------------------|
| Boston Symphony Orchestra | \$ 28,072,562 | \$ 123,599 | Yes | \$ 61,799 | 100% | \$ 61,800 | \$ 0 | 100% |
| GBH (WGBH) | \$ 49,902,500 | \$ 329,996 | Yes | \$ 164,998 | 100% | \$ 164,998 | \$ 0 | 100% |
| Longwood Collective | \$ 50,947,000 | \$ 339,872 | Yes | \$ 169,936 | 100% | \$ 169,936 | \$ 0 | 100% |
| Total | \$ 128,922,062 | \$ 793,467 | | \$ 396,733 | | \$ 396,734 | \$ 0 | 100% |

* In FY24, the City of Boston entered into an alternative system with the Boston Children's Museum, Institute of Contemporary Art, Isabella Stewart Gardner Museum, Museum of Fine Arts, Museum of Science, and the New England Aquarium to report on their institution's ongoing and expanded community benefits and other mission-related programs for Boston residents. These institutional community benefits reports are posted on the PILOT website.

As of April 29, 2025



Fiscal Year 2024 PILOT Contributions

| Category | Requested PILOT | Community Benefit Credit | Cash Contribution | % PILOT Request Met |
|--------------|-----------------------|-----------------------------|----------------------|------------------------|
| Educational | \$ 70,967,017 | \$ 32,840,929 | \$ 15,010,050 | 67% |
| Medical | \$ 57,030,260 | \$ 30,433,112 | \$ 19,446,780 | 91% |
| Cultural | \$ 793,467 | \$ 396,733 | \$ 396,734 | 100% |
| Total | \$ 128,790,744 | \$ 63,670,774 | \$ 34,853,564 | 76% |

As of April 29, 2025



Portland Payment-in-Lieu of Tax (PILOT) Policy Calculation of PILOT Request Amounts

City of Portland, Maine

PILOT Policy - Calculation of Request Amount

Step 1: Begin with total assessed value of exempt property owned by an organization

EXAMPLE CALC: Let's assume a tax exempt entity owns 3 different parcels

- Parcel 1 - Value of \$5,000,000
- Parcel 2 - Value of \$3,000,000
- Parcel 3 - Value of \$12,000,000

TOTAL ASSESSED VALUE of \$20,000,000

PILOT Policy - Calculation of Request Amount

Step 2: Subtract the \$10M of PILOT exemption

EXAMPLE CALC: We used an entity with multiple parcels to illustrate that the exemption is PER ENTITY, not per parcel

- Parcel 1 - Value of \$5,000,000
- Parcel 2 - Value of \$3,000,000
- Parcel 3 - Value of \$12,000,000

TOTAL ASSESSED VALUE of \$20,000,000

LESS: \$10,000,000 PILOT EXEMPTION

PILOT POLICY BASE VALUE OF \$10,000,000

PILOT Policy - Calculation of Request Amount

Step 3: Divide by \$1000 (the mil rate is applied per \$1000 of assessed value)

Step 4: Multiply by the current City of Portland mill rate

Step 5: Multiply by 40% (core services percentage)

FROM STEP 2: PILOT POLICY BASE EXAMPLE VALUE OF \$10,000,000

STEP 3: DIVIDE BY \$1000 ($\$10,000,000 / 1000 = \$10,000$)

STEP 4: CURRENT MILL RATE OF $\$11.98 * 10,000 = \$119,800$

STEP 5: MULTIPLY BY 40% ($\$119,800 * 40\% = \$47,920$)

PILOT Policy - Calculation of Request Amount

FURTHER REDUCTIONS: FIVE YEAR PHASE-IN

For any exempt organizations impacted by this policy, who currently exist in the City and are remaining in their existing locations, a five-year phase in is permitted. The amounts due in the first five tax years of the new program are listed below and should be calculated based on Step 1 through Step 5. FY27 - 10% of normal PILOT, FY28 - 20% of normal PILOT, FY29 - 30% of normal PILOT, FY30 - 40% of normal PILOT, FY31 and beyond - 50% of normal PILOT (assumes full ongoing community benefit credit of 50%)

- FY27 - $\$47,920 * 10\%$ or \$4,792
- FY28 - $\$47,920 * 20\%$ or \$9,584
- FY29 - $\$47,920 * 30\%$ or \$14,376
- FY30 - $\$47,920 * 40\%$ or \$19,168
- FY31 - $\$47,920 * 50\%$ or \$23,960

PILOT Policy - Calculation of Request Amount

HOW DO THESE AMOUNTS COMPARE TO FULL AMOUNT OF PROPERTY TAXES DUE IF THESE PARCELS WERE NON-EXEMPT?

| | PILOT REQUEST AMOUNT | FULL PROPERTY TAX ON A \$20,000,000 NON-EXEMPT PROPERTY | % |
|--------------|-------------------------------------|--|----------|
| FY27 | \$ 4,792.00 | \$ 239,600.00 | 2% |
| FY28 | \$ 9,584.00 | \$ 239,600.00 | 4% |
| FY29 | \$ 14,376.00 | \$ 239,600.00 | 6% |
| FY30 | \$ 19,168.00 | \$ 239,600.00 | 8% |
| FY31+ | \$ 23,960.00 | \$ 239,600.00 | 10% |



FY27 Budget Impact / Capacity Example

FY27: Future Potential Property Tax Rate Increases and Impact / Capacity Examples

The current City mill rate is \$11.98. This rises by \$0.01 for each \$202,970 of increase to the tax levy.

Changes to the tax levy result from increased expenditures, loss of revenues, or a combination of both.



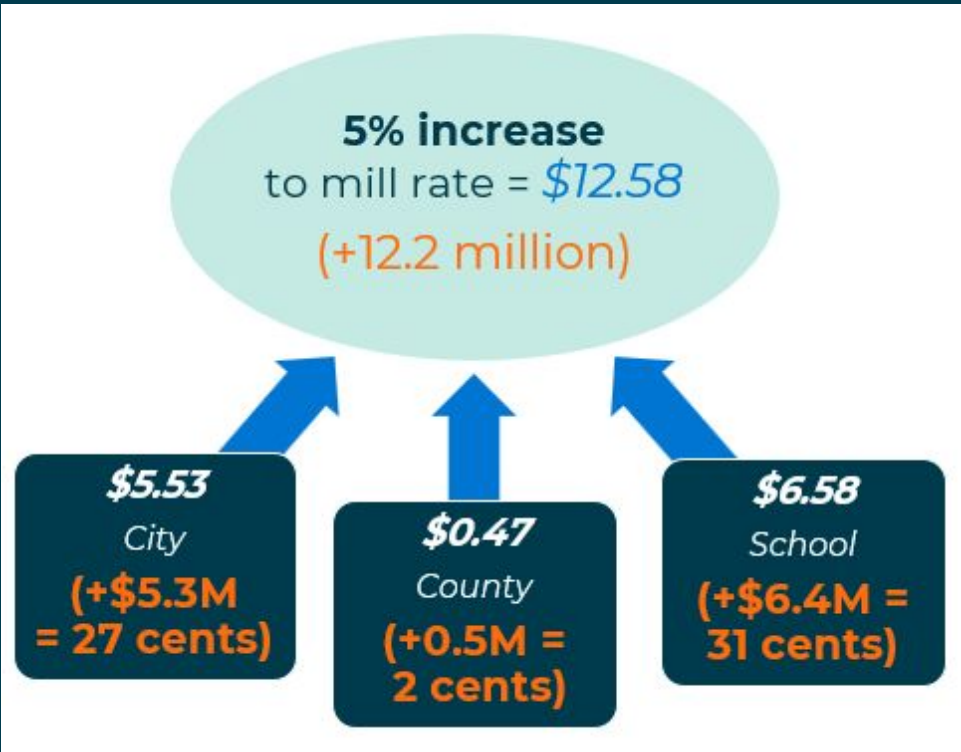
FY27: Future Potential Property Tax Rate Increases and Impact / Capacity Examples

Example: City Council provides guidance to raise property taxes at just under 2x the rate of inflation over the last 12 months (estimated at 5% for purposes of this example).

A 5% tax levy increase = an overall tax levy increase of \$12.2M.
Example assumes increase is split among all components of tax rate.

City would have 27 cents of capacity (or \$5.3M of addition to their portion of the tax levy).

Schools would have 31 cents of capacity (or \$6.4M of addition to their portion of the tax levy).
County would have 2 cents.



Title 36: TAXATION
Part 2: PROPERTY TAXES
Chapter 105: CITIES AND TOWNS
 Subchapter 1: GENERAL PROVISIONS

§508. Service charges

1. Imposition. A municipality may impose service charges on the owner of residential property, other than student housing or parsonages, that is totally exempt from taxation under [section 652 \(../36/title36sec652.html\)](#) and that is used to provide rental income. Such service charges must be calculated according to the actual cost of providing municipal services to that real property and to the persons who use that property, and revenues derived from the charges must be used to fund, to the extent possible, the costs of those services. The municipal legislative body shall identify those institutions and organizations upon which service charges are to be levied.

A municipality that imposes service charges on any institution or organization must impose those service charges on every similarly situated institution or organization. For the purposes of this section, "municipal services" means all services provided by a municipality other than education and welfare.

[PL 2007, c. 627, §12 (NEW).]

2. Limitation. The total service charges levied by a municipality on any institution or organization under this section may not exceed 2% of the gross annual revenues of the institution or organization. In order to qualify for this limitation, the institution or organization must file with the municipality an audit of the revenues of the institution or organization for the year immediately prior to the year in which the service charge is levied. The municipal officers shall abate the portion of the service charge that exceeds 2% of the gross annual revenues of the institution or organization.

[PL 2007, c. 627, §12 (NEW).]

3. Administration. Municipalities shall adopt any ordinances necessary to carry out the provisions of this section. Determinations of service charges may be appealed in accordance with an appeals process provided by municipal ordinance. Unpaid service charges may be collected in the manner provided in [Title 38, section 1208 \(../38/title38sec1208.html\)](#).

[PL 2007, c. 627, §12 (NEW).]

SECTION HISTORY

PL 2007, c. 627, §12 (NEW).

The Revisor's Office cannot provide legal advice or interpretation of Maine law to the public.
 If you need legal advice, please consult a qualified attorney.

Office of the Revisor of Statutes (mailto:webmaster_ros@legislature.maine.gov) · 7 State House Station · State House Room 108 · Augusta, Maine 04333-0007

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City of Saco, ME
Wednesday, April 30, 2025

Chapter 192. Taxation

[HISTORY: Adopted by the City Council of the City of Saco as indicated in article histories. Amendments noted where applicable.]

Article I. Municipal Service Fee

[Adopted 5-1-1995 as Ch. VI, Sec. 6-1, of the 1994 Code]

§ 192-1. Property exempt from taxation.

Pursuant to 36 M.R.S.A. § 652, properties in the City which are owned by benevolent and charitable institutions shall be exempt from property taxation. This article incorporates by reference the definition of "benevolent and charitable institutions" used in 36 M.R.S.A. § 652.

§ 192-2. Fee imposed on rental property; exception.

The owners of residential properties exempt from taxation under § **192-1** that are used to provide rental income (with the exception of student housing or parsonages) shall pay to the City of Saco a service fee in lieu of property tax.

§ 192-3. Calculation of fee.

The fee for services in lieu of property tax shall be calculated according to the actual costs of providing municipal services to the property. Municipal services included in the calculation of the fee shall include fire and police protection, road maintenance and construction, traffic control, snow and ice removal, water and sewer service, sanitation services and all other municipal services except the costs of education and welfare, which shall be excluded. In no instance shall this fee exceed 2% of the gross annual revenues of the organization.

§ 192-4. Appeals.

Any property owner levied a service charge in lieu of property tax shall have the right to appeal the levy to the Board of Assessment Review.



Payment In Lieu of Taxes Policy

Approved: March 8, 2021

Effective: March 8, 2021

A report of all tax-exempt entities and related service costs will be provided to the City Administrator and Council on an annual basis. The City Administer and Council may elect to enter into voluntary arrangements with certain tax-exempt entities that do not already pay service fees under Chapter 192.

Those tax-exempt entities that qualify to pay service fees under Chapter 192 or that have entered into voluntary agreements with the City of Saco will be billed accordingly through the Finance Department. For financial reporting purposes, payments in lieu of taxes should be treated in the same manner as property tax revenues.

| | |
|------------|--|
| No. | Parcels Potentially subject to a Service Fee under 36 M.R.S. § 508 (note the four (4) elements): "§ 508. Service charges 1. Imposition. A municipality may impose service charges on the [1] owner of residential property, [2] other than student housing or parsonages, that is [3] totally exempt from taxation under section 652 and that is [4] used to provide rental income. ... " |
| 120 | Total Exempt Parcels under 36 M.R.S. § 652 POTENTIALLY subject to 36 M.R.S. § 508 as of Sept. 20, 2025 |
| 6 | Parcels Currently Subject to a Deferred Revocation -- April 1, 2026 |
| 114 | Parcels Potentially Subject to Service Fee after April 1, 2026 |

| No. | Parcel Owner | Parcel ID | Land Use Code | Living Units | Str. No. | Location | Exemption Statute | Incorporated or Registered in Maine | Corporate Filing Date | Corporate Status (Me. Sec. of State) | Corp. Status Checked on: | Filing Type | Bylaws (copy on file?) | Note |
|-----|--|-------------|----------------------------|--------------|----------|--------------|---------------------------|-------------------------------------|-----------------------|--------------------------------------|--------------------------|-------------|------------------------|---|
| 1 | 841 CONGRESS STREET LLC [note: see Portland Housing Authority] | 053 C021001 | 54:BENEVOLENT & CHARITABLE | 5 | 841 | CONGRESS ST | 36 M.R.S. § 652(1)(A & C) | 20193194DC | 12/12/2018 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential LLC -- Deferred revocation until April 1, 2026. |
| 2 | AVESTA HOUSING DEVELOPMENT CORPORATION | 067 K019001 | 54:BENEVOLENT & CHARITABLE | 8 | 57 | FREDERIC ST | 36 M.R.S. § 652(1)(A & C) | 19720029ND | 2/10/1972 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 3 | AVESTA HOUSING DEVELOPMENT CORPORATION | 012 A009001 | 54:BENEVOLENT & CHARITABLE | 3 | 133 | ANDERSON ST | 36 M.R.S. § 652(1)(A & C) | 19720029ND | 2/10/1972 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 4 | AVESTA HOUSING DEVELOPMENT CORPORATION | 013 C002001 | 54:BENEVOLENT & CHARITABLE | 3 | 12 | MONROE ST | 36 M.R.S. § 652(1)(A & C) | 19720029ND | 2/10/1972 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 5 | AVESTA HOUSING DEVELOPMENT CORPORATION | 013 C015001 | 54:BENEVOLENT & CHARITABLE | 3 | 9 | GREENLEAF ST | 36 M.R.S. § 652(1)(A & C) | 19720029ND | 2/10/1972 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 6 | AVESTA HOUSING DEVELOPMENT CORPORATION | 033 C009001 | 54:BENEVOLENT & CHARITABLE | 3 | 49 | HANOVER ST | 36 M.R.S. § 652(1)(A & C) | 19720029ND | 2/10/1972 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 7 | AVESTA HOUSING DEVELOPMENT CORPORATION | 048 B011001 | 54:BENEVOLENT & CHARITABLE | 16 | 85 | GRANT ST | 36 M.R.S. § 652(1)(A & C) | 19720029ND | 2/10/1972 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 8 | AVESTA HOUSING DEVELOPMENT CORPORATION | 076 A005001 | 54:BENEVOLENT & CHARITABLE | 30 | 50 | FREDERIC ST | 36 M.R.S. § 652(1)(A & C) | 19720029ND | 2/10/1972 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 9 | BREAKWATER SCHOOL [k/n/a Breakwater Learning] | 259 D001001 | 55:LITERARY & SCIENTIFIC | 1 | 856 | BRIGHTON AVE | 36 M.R.S. § 652(1)(B & C) | 19770130ND | 8/8/1977 | Good Standing | 1/30/2025 | Non-profit | Not Located | Potential |
| 10 | BREAKWATER SCHOOL [k/n/a Breakwater Learning] | 260 H001002 | 55:LITERARY & SCIENTIFIC | 1 | 858 | BRIGHTON AVE | 36 M.R.S. § 652(1)(B & C) | 19770130ND | 8/8/1977 | Good Standing | 1/30/2025 | Non-profit | Not Located | Potential |
| 11 | BREAKWATER SCHOOL [k/n/a Breakwater Learning] | 260 H001001 | 55:LITERARY & SCIENTIFIC | 3 | 884 | BRIGHTON AVE | 36 M.R.S. § 652(1)(B & C) | 19770130ND | 8/8/1977 | Good Standing | 1/30/2025 | Non-profit | Not Located | Potential |

| | | | | | | | | | | | | | | |
|----|--|-------------|----------------------------|----|------|--------------|---------------------------|------------|------------|---------------|------------|------------|-------------|--|
| 12 | CASA INC | 316 A00500A | 54:BENEVOLENT & CHARITABLE | 1 | 741 | WARREN AVE | 36 M.R.S. § 652(1)(A & C) | 19800129ND | 10/31/1979 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 13 | CEDARS NURSING CARE CENTER INC [associated with JHA Assisted Living Inc.] | 170 A020005 | 54:BENEVOLENT & CHARITABLE | 40 | 630 | OCEAN AVE | 36 M.R.S. § 652(1)(A & C) | 19880115ND | 10/14/1987 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 14 | CEDARS NURSING CARE CENTER INC [associated with JHA Assisted Living Inc.] | 170 A020001 | 54:BENEVOLENT & CHARITABLE | 99 | 630 | OCEAN AVE | 36 M.R.S. § 652(1)(A & C) | 19270017ND | 12/30/1927 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 15 | CENTER FOR GRIEVING CHILDREN | 126 D001001 | 54:BENEVOLENT & CHARITABLE | 1 | 555 | FOREST AVE | 36 M.R.S. § 652(1)(A & C) | 19880115ND | 10/14/1987 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 16 | CHILDREN'S CENTER THE | 146 A003001 | 55:LITERARY & SCIENTIFIC | 1 | 721 | STEVENS AVE | 36 M.R.S. § 652(1)(B & C) | 20000413ND | 4/18/2000 | Good Standing | 1/30/2025 | Non-profit | Not Located | Potential |
| 17 | CLAYTON'S HOUSE LLC [owned parcel but operated by nonprofit Dempsey Centers for Quality Cancer Care] | 003 N003001 | 54:BENEVOLENT & CHARITABLE | 1 | 40 | O'BRION ST | 36 M.R.S. § 652(1)(A & C) | 20200882DC | 8/6/2019 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential LLC -- Deferred revocation until April 1, 2026. |
| 18 | CMRS IV INC | 292 D005001 | 54:BENEVOLENT & CHARITABLE | 16 | 1300 | FOREST AVE | 36 M.R.S. § 652(1)(A & C) | 19940220ND | 12/17/1993 | Good Standing | 12/16/2024 | Non-profit | Not Located | Potential |
| 19 | COMMUNITY HOUSING OF MAINE | 340 G008001 | 54:BENEVOLENT & CHARITABLE | 2 | 29 | WALL ST | 36 M.R.S. § 652(1)(A & C) | 19940069ND | 8/30/1993 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 20 | COMMUNITY HOUSING OF MAINE INC | 185 E014001 | 54:BENEVOLENT & CHARITABLE | 2 | 528 | BRIGHTON AVE | 36 M.R.S. § 652(1)(A & C) | 19940069ND | 8/30/1993 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 21 | COMMUNITY HOUSING OF MAINE INC | 064 D005001 | 54:BENEVOLENT & CHARITABLE | 2 | 253 | ST JOHN ST | 36 M.R.S. § 652(1)(A & C) | 19940069ND | 8/30/1993 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 22 | COMMUNITY HOUSING OF MAINE INC | 131 L021001 | 54:BENEVOLENT & CHARITABLE | 2 | 103 | PLEASANT AVE | 36 M.R.S. § 652(1)(A & C) | 19940069ND | 8/30/1993 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 23 | COMMUNITY HOUSING OF MAINE INC | 142 G006001 | 54:BENEVOLENT & CHARITABLE | 2 | 28 | HOLLY ST | 36 M.R.S. § 652(1)(A & C) | 19940069ND | 8/30/1993 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 24 | COMMUNITY HOUSING OF MAINE INC | 431 J003001 | 54:BENEVOLENT & CHARITABLE | 2 | 12 | DALTON ST | 36 M.R.S. § 652(1)(A & C) | 19940069ND | 8/30/1993 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 25 | COMMUNITY HOUSING OF MAINE INC | 028 I00600A | 54:BENEVOLENT & CHARITABLE | 3 | 42 | HAMPSHIRE ST | 36 M.R.S. § 652(1)(A & C) | 19940069ND | 8/30/1993 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 26 | COMMUNITY HOUSING OF MAINE INC | 080 B008001 | 54:BENEVOLENT & CHARITABLE | 4 | 548 | ST JOHN ST | 36 M.R.S. § 652(1)(A & C) | 19940069ND | 8/30/1993 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |

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|----|--|-------------|----------------------------|-----|------|-----------------|---------------------------|------------|------------|---------------|------------|------------|-------------|--|
| 27 | COMMUNITY HOUSING OF MAINE INC | 036 D009001 | 54:BENEVOLENT & CHARITABLE | 7 | 22 | PARK AVE | 36 M.R.S. § 652(1)(A & C) | 19940069ND | 8/30/1993 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 28 | COMMUNITY HOUSING OF MAINE INC | 340 G007001 | 54:BENEVOLENT & CHARITABLE | 8 | 25 | WALL ST | 36 M.R.S. § 652(1)(A & C) | 19940069ND | 8/30/1993 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 29 | CROSSROADS FOR WOMEN INC | 126 E001001 | 54:BENEVOLENT & CHARITABLE | 1 | 575 | FOREST AVE | 36 M.R.S. § 652(1)(A & C) | 19920410ND | 6/3/1992 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 30 | DIOCESAN BUREAU OF HOUSING | 136 E005001 | 54:BENEVOLENT & CHARITABLE | 200 | 880 | FOREST AVE | 36 M.R.S. § 652(1)(A & C) | 19700113ND | 11/30/1970 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 31 | EMC AFFORDABLE HOUSING PRESERVATION | 294 C068001 | 54:BENEVOLENT & CHARITABLE | 44 | 1390 | FOREST AVE | 36 M.R.S. § 652(1)(A & C) | 20010152ND | 10/20/2000 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 32 | EQUALITY COMMUNITY CENTER | 037 D023001 | 54:BENEVOLENT & CHARITABLE | 1 | 15 | CASCO ST | 36 M.R.S. § 652(1)(A & C) | 20180188ND | 11/14/2017 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 33 | FAMILY CRISIS SERVICES INC [n/k/a Through These Doors] | 061 E006001 | 54:BENEVOLENT & CHARITABLE | 2 | 14 | ORCHARD ST | 36 M.R.S. § 652(1)(A & C) | 19770178ND | 10/12/1977 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 34 | GROUP MAIN STREAM INC | 180 A001001 | 54:BENEVOLENT & CHARITABLE | 1 | 2 | FULLER ST | 36 M.R.S. § 652(1)(A & C) | 19800335ND | 4/28/1980 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 35 | GROUP MAIN STREAM INC | 261 B028001 | 54:BENEVOLENT & CHARITABLE | 1 | 81 | ROWE AVE | 36 M.R.S. § 652(1)(A & C) | 19800335ND | 4/28/1980 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 36 | GROUP MAIN STREAM INC | 177 I003001 | 54:BENEVOLENT & CHARITABLE | 2 | 406 | BRIGHTON AVE | 36 M.R.S. § 652(1)(A & C) | 19800335ND | 4/28/1980 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 37 | GROUP MAIN STREAM INC | 181 A002001 | 54:BENEVOLENT & CHARITABLE | 2 | 50 | WESTMINSTER AVE | 36 M.R.S. § 652(1)(A & C) | 19800335ND | 4/28/1980 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 38 | HALFWAY HOUSE INC [a/k/a Pharos House] | 036 D017001 | 54:BENEVOLENT & CHARITABLE | 10 | 5 | GRANT ST | 36 M.R.S. § 652(1)(A & C) | 19720078ND | 6/26/1972 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 39 | HFA HUD PROPERTIES LLC [for a reference, see HOME FOR THE AGED, a/k/a Park Danforth] | 146 C00500H | 54:BENEVOLENT & CHARITABLE | 70 | 777 | STEVENS AVE | 36 M.R.S. § 652(1)(A & C) | 20144272DC | 5/15/2014 | Good Standing | 12/16/2024 | LLC | Not Located | Potential LLC -- Deferred revocation until April 1, 2026. |
| 40 | HOME FOR AGED WOMEN [no known as Seventy-five State Street] | 044 G001001 | 54:BENEVOLENT & CHARITABLE | 164 | 115 | DANFORTH ST | 36 M.R.S. § 652(1)(A & C) | 18560000ND | 3/1/1856 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 41 | HOME FOR THE AGED [f/k/a Park Danforth] | 146 C0050M2 | 54:BENEVOLENT & CHARITABLE | 58 | 777 | STEVENS AVE | 36 M.R.S. § 652(1)(A & C) | 18810000ND | 3/15/1881 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |

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|----|--|--------------|----------------------------|----|-----|----------------|---------------------------|------------|------------|---------------|------------|------------|-------------|--|
| 42 | HOPE ACTS | 036 F008001 | 54:BENEVOLENT & CHARITABLE | 5 | 14 | SHERMAN ST | 36 M.R.S. § 652(1)(A & C) | 20120391ND | 3/19/2012 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 43 | INGRAHAM HOUSING CORP INC [associated with Ingraham, Inc.] | 022 H026001 | 54:BENEVOLENT & CHARITABLE | 1 | 165 | CUMBERLAND AVE | 36 M.R.S. § 652(1)(A & C) | 19950273ND | 1/27/1995 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 44 | INGRAHAM HOUSING CORP INC [associated with Ingraham, Inc.] | 022 H025001 | 54:BENEVOLENT & CHARITABLE | 1 | 169 | CUMBERLAND AVE | 36 M.R.S. § 652(1)(A & C) | 19950273ND | 1/27/1995 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 45 | INGRAHAM VOLUNTEERS INC [n/k/a/ Ingraham, Inc. and associated with Ingraham Housing Corp.] | 166 F001001 | 54:BENEVOLENT & CHARITABLE | 3 | 14 | RANDALL ST | 36 M.R.S. § 652(1)(A & C) | 19720035ND | 3/16/1972 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 46 | JHA ASSISTED LIVING INC [associated with Cedar's Nursing Care Center, Inc.] | 170 A020004 | 54:BENEVOLENT & CHARITABLE | 20 | 630 | OCEAN AVE | 36 M.R.S. § 652(1)(A & C) | 20050096ND | 8/19/2004 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 47 | JHA ASSISTED LIVING INC [associated with Cedar's Nursing Care Center, Inc.] | 170 A020003 | 54:BENEVOLENT & CHARITABLE | 61 | 640 | OCEAN AVE | 36 M.R.S. § 652(1)(A & C) | 20050096ND | 8/19/2004 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 48 | JHA ASSISTED LIVING INC [associated with Cedar's Nursing Care Center, Inc.] | 170 A020002 | 54:BENEVOLENT & CHARITABLE | 30 | 620 | OCEAN AVE | 36 M.R.S. § 652(1)(A & C) | 20050096ND | 8/19/2004 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 49 | MAHC INC [associated with Milestone Foundation] | 238A B004001 | 54:BENEVOLENT & CHARITABLE | 1 | 10 | ANDOVER RD | 36 M.R.S. § 652(1)(A & C) | 19940116ND | 10/4/1993 | Good Standing | 12/17/2024 | Non-profit | Not Located | Potential |
| 50 | PENINSULA HOUSING LLC | 010 F009001 | 56:GOVERNMENTAL | 4 | 43 | HAMMOND ST | 36 M.R.S. § 652(1)(A & C) | TBD | TBD | TBD | 1/30/2025 | LLC | Yes | Potential LLC -- Deferred revocation until April 1, 2026. |
| 51 | PENINSULA HOUSING LLC | 057 D010001 | 56:GOVERNMENTAL | 4 | 0 | DERMOT CT | 36 M.R.S. § 652(1)(A & C) | TBD | TBD | TBD | 1/30/2025 | LLC | Yes | Potential LLC -- Deferred revocation until April 1, 2026. |
| 52 | PENINSULA HOUSING LLC [formerly 155 Anderson Street, LLC] | 057 H009001 | 56:GOVERNMENTAL | 3 | 81 | SALEM ST | 36 M.R.S. § 652(1)(A & C) | TBD | TBD | TBD | 1/30/2025 | LLC | Yes | Potential LLC -- Deferred revocation until April 1, 2026. |
| 53 | PEREGRINE CORPORATION | 044 A013001 | 54:BENEVOLENT & CHARITABLE | 3 | 11 | NYE ST | 36 M.R.S. § 652(1)(A & C) | 19920413ND | 6/10/1992 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 54 | PEREGRINE CORPORATION | 044 A014001 | 54:BENEVOLENT & CHARITABLE | 3 | 7 | NYE ST | 36 M.R.S. § 652(1)(A & C) | 19920413ND | 6/10/1992 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 55 | PEREGRINE CORPORATION | 044 A018001 | 54:BENEVOLENT & CHARITABLE | 3 | 12 | NYE ST | 36 M.R.S. § 652(1)(A & C) | 19920413ND | 6/10/1992 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 56 | PORT RESOURCES [a/k/a Port Resources Inc.] | 123 L002001 | 54:BENEVOLENT & CHARITABLE | 1 | 271 | WOODFORD ST | 36 M.R.S. § 652(1)(A & C) | 19800180ND | 12/11/1979 | Good Standing | 12/17/2024 | Non-profit | Not Located | Potential |

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| 57 | PORT RESOURCES [a/k/a Port Resources Inc.] | 053 C032001 | 54:BENEVOLENT & CHARITABLE | 5 | 823 | CONGRESS ST | 36 M.R.S. § 652(1)(A & C) | 19800180ND | 12/11/1979 | Good Standing | 12/17/2024 | Non-profit | Not Located | Potential |
| 58 | PORT RESOURCES INC [a/k/a Port Resources] | 161 B041001 | 54:BENEVOLENT & CHARITABLE | 2 | 1008 | WASHINGTON AVE | 36 M.R.S. § 652(1)(A & C) | 19800180ND | 12/11/1979 | Good Standing | 12/17/2024 | Non-profit | Not Located | Potential |
| 59 | PORT RESOURCES INC [a/k/a Port Resources] | 168 C009001 | 54:BENEVOLENT & CHARITABLE | 2 | 688 | WASHINGTON AVE | 36 M.R.S. § 652(1)(A & C) | 19800180ND | 12/11/1979 | Good Standing | 12/17/2024 | Non-profit | Not Located | Potential |
| 60 | PORT RESOURCES INC [a/k/a Port Resources] | 292 A039001 | 54:BENEVOLENT & CHARITABLE | 2 | 44 | MAGGIE LN | 36 M.R.S. § 652(1)(A & C) | 19800180ND | 12/11/1979 | Good Standing | 12/17/2024 | Non-profit | Not Located | Potential |
| 61 | PORT RESOURCES INC [a/k/a Port Resources] | 061 G007001 | 54:BENEVOLENT & CHARITABLE | 3 | 70 | EMERY ST | 36 M.R.S. § 652(1)(A & C) | 19800180ND | 12/11/1979 | Good Standing | 12/17/2024 | Non-profit | Not Located | Potential |
| 62 | PORTLAND HOUSING AUTHORITY | 017 E017001 | 56:GOVERNMENTAL | 4 | 39 | KELLOGG ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 63 | PORTLAND HOUSING AUTHORITY | 022 I001001 | 56:GOVERNMENTAL | 4 | 44 | MAYO ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 64 | PORTLAND HOUSING AUTHORITY | 017 F005001 | 56:GOVERNMENTAL | 8 | 22 | KELLOGG ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 65 | PORTLAND HOUSING AUTHORITY | 013 B002001 | 56:GOVERNMENTAL | 10 | 24 | MONROE ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 66 | PORTLAND HOUSING AUTHORITY | 275 C047001 | 56:GOVERNMENTAL | 10 | 59 | PURCHAS ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 67 | PORTLAND HOUSING AUTHORITY | 012 R001001 | 56:GOVERNMENTAL | 16 | 25 | MONROE ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 68 | PORTLAND HOUSING AUTHORITY | 274 F001001 | 56:GOVERNMENTAL | 16 | 47 | GODFREY ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 69 | PORTLAND HOUSING AUTHORITY | 274 I001001 | 56:GOVERNMENTAL | 16 | 23 | GODFREY ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 70 | PORTLAND HOUSING AUTHORITY | 274 J001001 | 56:GOVERNMENTAL | 16 | 1 | GORGES ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 71 | PORTLAND HOUSING AUTHORITY | 022 K007001 | 56:GOVERNMENTAL | 18 | 38 | ANDERSON ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |

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|----|--|-------------|----------------------------|-----|-----|----------------|---------------------------|-------------|-------------|---------------|-------------|-------------|-----|--|
| 72 | PORTLAND HOUSING AUTHORITY | 024 B006001 | 56:GOVERNMENTAL | 24 | 128 | FOX ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 73 | PORTLAND HOUSING AUTHORITY | 274 D002001 | 56:GOVERNMENTAL | 32 | 2 | CABOT ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 74 | PORTLAND HOUSING AUTHORITY | 274 E001001 | 56:GOVERNMENTAL | 36 | 37 | TAFT AVE | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 75 | PORTLAND HOUSING AUTHORITY | 274 H001001 | 56:GOVERNMENTAL | 36 | 1 | JOSSLYN ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 76 | PORTLAND HOUSING AUTHORITY | 274 G001001 | 56:GOVERNMENTAL | 38 | 1 | CABOT ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 77 | PORTLAND HOUSING AUTHORITY | 022 H001001 | 56:GOVERNMENTAL | 40 | 70 | E OXFORD ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 78 | PORTLAND HOUSING AUTHORITY | 022 I030001 | 56:GOVERNMENTAL | 46 | 80 | SMITH ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 79 | PORTLAND HOUSING AUTHORITY | 026 P004001 | 56:GOVERNMENTAL | 200 | 61 | WILMOT ST | TBD | Not Located | Not Located | Not Located | Not Checked | Not Located | TBD | Potential Double check whether owner is "Portland Housing Development Authority" or "Portland Housing Authority". |
| 80 | PORTLAND HOUSING DEVELOPMENT CORPORATION | 022 I005001 | 56:GOVERNMENTAL | 1 | 38 | MAYO ST | TBD | 19830292ND | 4/13/1983 | 19830292ND | 1/30/2025 | Non-profit | TBD | Potential |
| 81 | PORTLAND HOUSING DEVELOPMENT CORPORATION | 012 A003001 | 56:GOVERNMENTAL | 6 | 155 | ANDERSON ST | TBD | 19830292ND | 4/13/1983 | 19830292ND | 1/30/2025 | Non-profit | TBD | Potential |
| 82 | PORTLAND HOUSING DEVELOPMENT CORPORATION | 022 I003001 | 56:GOVERNMENTAL | 9 | 47 | BOYD ST | TBD | 19830292ND | 4/13/1983 | 19830292ND | 1/30/2025 | Non-profit | TBD | Potential |
| 83 | PORTLAND RECOVERY COMMUNITY CENTER | 293 C001001 | 54:BENEVOLENT & CHARITABLE | 1 | 102 | BISHOP ST | 36 M.R.S. § 652(1)(A & C) | 20180148ND | 10/10/2017 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 84 | PORTLAND VOA ELDERLY HOUSING INC | 010 C001001 | 54:BENEVOLENT & CHARITABLE | 88 | 158 | NORTH ST | 36 M.R.S. § 652(1)(A & C) | 19930256ND | 1/21/1993 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 85 | PREBLE STREET [RESOURCE CENTER, n/k/a Preble Street] | 037 F020001 | 54:BENEVOLENT & CHARITABLE | 1 | 38 | PREBLE ST | 36 M.R.S. § 652(1)(A & C) | 19850334ND | 4/11/1985 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 86 | PREBLE STREET RESOURCE CENTER [n/k/a Preble Street] | 033 K004001 | 54:BENEVOLENT & CHARITABLE | 1 | 343 | CUMBERLAND AVE | 36 M.R.S. § 652(1)(A & C) | 19850334ND | 4/11/1985 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |

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|----|---|-------------|----------------------------|----|-----|----------------|---------------------------|--|-------------------------------------|--|------------|------------|-----|-----------|
| 87 | PREBLE STREET RESOURCE CENTER INC [n/k/a Preble Street] | 033 L004001 | 54:BENEVOLENT & CHARITABLE | 1 | 9 | PORTLAND ST | 36 M.R.S. § 652(1)(A & C) | 19850334ND | 4/11/1985 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 88 | RONALD MCDONALD HOUSE OF PORTLAND [note name: Ronald McDonald House of Portland, Maine, Inc. f/k/a Stand By Me, Inc.] | 055 B005001 | 54:BENEVOLENT & CHARITABLE | 4 | 59 | CARLETON ST | 36 M.R.S. § 652(1)(A & C) | 19880461ND | 3/30/1988 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 89 | ROOT CELLAR [note name: The Root Cellar] | 012 O006001 | 54:BENEVOLENT & CHARITABLE | 1 | 94 | WASHINGTON AVE | 36 M.R.S. § 652(1)(A & C) | 19890296ND | 12/8/1988 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 90 | RUTH'S REUSABLE RESOURCES | 237 B014001 | 54:BENEVOLENT & CHARITABLE | 1 | 39 | BLUEBERRY RD | 36 M.R.S. § 652(1)(A & C) | 19980078ND | 9/8/1997 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 91 | SALVATION ARMY THE | 033 D006001 | 54:BENEVOLENT & CHARITABLE | 1 | 98 | PREBLE ST | 36 M.R.S. § 652(1)(A & C) | 20070028NF 19940008NF 19540002NF | 12/1/2006 9/27/1993 7/19/1954 | Good Standing Authority Revoked -- 10/25/2005 Authority Revoked -- 7/26/1993 | 12/17/2024 | Non-profit | Yes | Potential |
| 92 | SALVATION ARMY THE | 293 A001001 | 54:BENEVOLENT & CHARITABLE | 1 | 30 | WARREN AVE | 36 M.R.S. § 652(1)(A & C) | 20070028NF 19940008NF 19540002NF | 12/1/2006 9/27/1993 7/19/1954 | Good Standing Authority Revoked -- 10/25/2005 Authority Revoked -- 7/26/1993 | 12/17/2024 | Non-profit | Yes | Potential |
| 93 | SALVATION ARMY THE | 033 N017001 | 54:BENEVOLENT & CHARITABLE | 3 | 10 | CEDAR ST | 36 M.R.S. § 652(1)(A & C) | 20070028NF 19940008NF 19540002NF | 12/1/2006 9/27/1993 7/19/1954 | Good Standing Authority Revoked -- 10/25/2005 Authority Revoked -- 7/26/1993 | 12/17/2024 | Non-profit | Yes | Potential |
| 94 | SHALOM HOUSE [n/k/a/ Shalom House Inc.] | 039 D003001 | 54:BENEVOLENT & CHARITABLE | 3 | 124 | SPRING ST | 36 M.R.S. § 652(1)(A & C) | 19710024ND | 2/18/1971 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 95 | SHALOM HOUSE [n/k/a/ Shalom House Inc.] | 003 I010001 | 54:BENEVOLENT & CHARITABLE | 4 | 39 | O'BRION ST | 36 M.R.S. § 652(1)(A & C) | 19710024ND | 2/18/1971 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 96 | SHALOM HOUSE [n/k/a/ Shalom House Inc.] | 058 B008001 | 54:BENEVOLENT & CHARITABLE | 16 | 42 | BRACKETT ST | 36 M.R.S. § 652(1)(A & C) | 19710024ND | 2/18/1971 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 97 | SHALOM HOUSE INC | 045 A010001 | 54:BENEVOLENT & CHARITABLE | 1 | 130 | PARK ST | 36 M.R.S. § 652(1)(A & C) | 19710024ND | 2/18/1971 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 98 | SHALOM HOUSE INC | 065 D001001 | 54:BENEVOLENT & CHARITABLE | 1 | 286 | PARK AVE | 36 M.R.S. § 652(1)(A & C) | 19710024ND | 2/18/1971 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 99 | SHALOM HOUSE INC | 065 D018001 | 54:BENEVOLENT & CHARITABLE | 1 | 106 | GILMAN ST | 36 M.R.S. § 652(1)(A & C) | 19710024ND | 2/18/1971 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |

| | | | | | | | | | | | | | | |
|-----|---|--------------|----------------------------|-----|------|----------------|---------------------------|------------|------------|---------------|------------|------------|-------------|-----------|
| 100 | SHALOM HOUSE INC | 374 A023001 | 54:BENEVOLENT & CHARITABLE | 1 | 15 | CROQUET LN | 36 M.R.S. § 652(1)(A & C) | 19710024ND | 2/18/1971 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 101 | SHALOM HOUSE INC | 184 C004001 | 54:BENEVOLENT & CHARITABLE | 3 | 503 | WOODFORD ST | 36 M.R.S. § 652(1)(A & C) | 19710024ND | 2/18/1971 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 102 | SHALOM HOUSE INC | 056 D034001 | 54:BENEVOLENT & CHARITABLE | 5 | 154 | CLARK ST | 36 M.R.S. § 652(1)(A & C) | 19710024ND | 2/18/1971 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 103 | SHALOM HOUSE INC | 028 D008001 | 54:BENEVOLENT & CHARITABLE | 6 | 284 | CONGRESS ST | 36 M.R.S. § 652(1)(A & C) | 19710024ND | 2/18/1971 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 104 | SHALOM HOUSE INC | 033 I009001 | 54:BENEVOLENT & CHARITABLE | 8 | 385 | CUMBERLAND AVE | 36 M.R.S. § 652(1)(A & C) | 19710024ND | 2/18/1971 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 105 | SHALOM HOUSE INC | 374 A007001 | 54:BENEVOLENT & CHARITABLE | 21 | 43 | CROQUET LN | 36 M.R.S. § 652(1)(A & C) | 19710024ND | 2/18/1971 | Good Standing | 12/16/2024 | Non-profit | Yes | Potential |
| 106 | SPACE GALLERY [N.B. Condos 1-11, but only condos 1, 2 & 4 are exempt] | 037 H005001 | 54:BENEVOLENT & CHARITABLE | 1 | 536 | CONGRESS ST | 36 M.R.S. § 652(1)(A & C) | 20030149ND | 9/26/2002 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 107 | SPURWINK SERVICES | 326 B004001 | 54:BENEVOLENT & CHARITABLE | 1 | 899 | RIVERSIDE ST | 36 M.R.S. § 652(1)(A & C) | 19730009ND | 3/5/1973 | Good Standing | 12/17/2024 | Non-profit | Not Located | Potential |
| 108 | SPURWINK SERVICES [note name: Spurwink Services, Inc.] | 163A A017001 | 54:BENEVOLENT & CHARITABLE | 1 | 587 | OCEAN AVE | 36 M.R.S. § 652(1)(A & C) | 19730009ND | 3/5/1973 | Good Standing | 12/17/2024 | Non-profit | Not Located | Potential |
| 109 | ST JOSEPH'S CONVENT & HOSPITAL | 360 A006001 | 54:BENEVOLENT & CHARITABLE | 1 | 966 | RIVERSIDE ST | 36 M.R.S. § 652(1)(A & C) | 19130021ND | 3/12/1913 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 110 | ST JOSEPH'S MANOR [a/k/a Saint Joseph's Manor] | 172 A014001 | 54:BENEVOLENT & CHARITABLE | 104 | 136 | RAY ST | 36 M.R.S. § 652(1)(A & C) | 19740026ND | 1/21/1974 | Good Standing | 12/17/2024 | Non-profit | Not Located | Potential |
| 111 | STATE STREET HOUSING PRESERVATION CORPORATION | 045 D003001 | 56:GOVERNMENTAL | 169 | 100 | STATE ST | TBD | 19910382ND | 5/2/1991 | Good Standing | 1/31/2025 | Non-profit | TBD | Potential |
| 112 | THE JEWISH COMMUNITY ALLIANCE OF SOUTHERN MAINE | 191 B016001 | 54:BENEVOLENT & CHARITABLE | 1 | 1342 | CONGRESS ST | 36 M.R.S. § 652(1)(A & C) | 20000236ND | 12/30/1999 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 113 | THE PARK-DANFORTH | 146 C00500A | 54:BENEVOLENT & CHARITABLE | 36 | 777 | STEVENS AVE | 36 M.R.S. § 652(1)(A & C) | 19810239ND | 2/3/1981 | Good Standing | 12/17/2024 | Non-profit | Not Located | Potential |
| 114 | THE PARK-DANFORTH | 146 C00500M | 54:BENEVOLENT & CHARITABLE | 52 | 777 | STEVENS AVE | 36 M.R.S. § 652(1)(A & C) | 19810239ND | 2/3/1981 | Good Standing | 12/17/2024 | Non-profit | Not Located | Potential |

| | | | | | | | | | | | | | | |
|-----|--|-------------|----------------------------|----|-----|----------------|---------------------------|------------|-----------|---------------|------------|------------|-----|-----------|
| 115 | VOANNE BRACKETT STREET HOUSE | 055 B024001 | 54:BENEVOLENT & CHARITABLE | 1 | 232 | BRACKETT ST | 36 M.R.S. § 652(1)(A & C) | 20040430ND | 2/23/2004 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 116 | VOANNE PROPERTY CORPORATION | 087 Z015001 | 54:BENEVOLENT & CHARITABLE | 1 | 26 | LUTHER ST | 36 M.R.S. § 652(1)(A & C) | 20130218ND | 11/6/2012 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 117 | VOANNE PROPERTY CORPORATION | 087 Z016001 | 54:BENEVOLENT & CHARITABLE | 1 | 22 | LUTHER ST | 36 M.R.S. § 652(1)(A & C) | 20130218ND | 11/6/2012 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 118 | YORK-CUMBERLAND ASSOCIATION FOR HANDICAPPED PERSONS [n/k/a Creative Works] | 370 B006001 | 54:BENEVOLENT & CHARITABLE | 1 | 56 | ALLISON AVE | 36 M.R.S. § 652(1)(A & C) | 19670013ND | 5/27/1967 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 119 | YOUNG MEN'S CHRISTIAN ASSOCIATION OF SOUTHERN MAINE | 036 G020002 | 54:BENEVOLENT & CHARITABLE | 32 | 231 | HIGH ST | 36 M.R.S. § 652(1)(A & C) | 18990005ND | 3/3/1899 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |
| 120 | YOUTH AND FAMILY OUTREACH | 033 K009001 | 54:BENEVOLENT & CHARITABLE | 1 | 337 | CUMBERLAND AVE | 36 M.R.S. § 652(1)(A & C) | 18500000ND | 8/3/1850 | Good Standing | 12/17/2024 | Non-profit | Yes | Potential |



From: Brendan T. O’Connell – Finance Director
To: Members of the Finance Committee
CC: Danielle P. West, City Manager
Date: September 11, 2025 (Updated 11/6/25 with Appendix A)
Re: Finance Committee 2025 Work Plan Item: Exploration of Expansion of Portland Senior Tax Equity Program

INTRO AND PROGRAM HISTORY

In 2017, in an effort to help ease the burden of rising housing costs for the City’s low income seniors, the City Finance Committee examined and recommended a **Portland Senior Tax Equity Program (“P-STEP”)**. The program has been codified within Chapter 2 of Portland City Code and was modeled after similar senior tax relief programs in other local municipalities. The Portland program is the broadest in the region and includes the lowest age restriction (62) of any municipality in Maine, no income restrictions beyond qualification for a tax credit under the Maine Property Tax Fairness Credit program, and has no restrictions based on length of residency or receipt of the homestead exemption.

In the seven fiscal years since the program has launched, the program has been a success. It has seen nearly 40% annual growth, with payments rising from \$66,567 in the first year to in excess of \$440,000 in the most recently closed fiscal year. The most recent P-STEP budgeted amount (\$300,000) was not sufficient to make payments due for FY25. However, the ordinance for the PSTEP permits staff to make pro-rata PSTEP payments if the amount of PSTEP funding requests exceeds available funds. The program allows the City’s Finance Director to find alternative funding sources to keep participant payments whole. Thankfully in FY25 the City had an operating surplus and we were able to make full payments to all program participants. However, with the rapid growth of the program and operating surpluses not being guaranteed, we recommend only expanding the program in the following ways.

| Portland Senior Tax Equity Program Participation by Fiscal Year | | | |
|--|--------------------------------------|-----------------|---------------------------|
| FY Year | Approved | Payments | % Increase from PY |
| 2019 | 112 | \$ 66,597 | |
| 2020 | 189 | \$ 108,036 | 62.22% |
| 2021 | 196 | \$ 139,820 | 29.42% |
| 2022 | 230 | \$ 181,033 | 29.48% |
| 2023 | 275 | \$ 248,798 | 37.43% |
| 2024 | 345 | \$ 280,882 | 12.90% |
| 2025* | 416 | \$ 440,756 | 56.92% |
| | | | |
| | Average Annual Program Growth | | 38.06% |

STAFF RECOMMENDATIONS - PORTLAND SENIOR TAX EQUITY PROGRAM EXPANSION

1) City staff recommends doubling the PSTEP program funding for the next operating budget year (FY27) from \$300,000 to \$600,000. This will ensure, even at the current rate of program growth of nearly 40% annually, that the City's low income seniors will receive the full payments they are entitled to per the program guidelines.

2) Staff recommends continuing to increase available program funds annually by \$200,000 in FY28 and FY29 until the program budget reaches \$1,000,000 in funding. The nearly \$700,000 in recommended expanded funding for the program, spread over three fiscal years, will be a manageable level of expansion for the City's municipal budget to absorb over the period but will still increase the mill rate by an estimated 5 cents by FY29. Staff will report annually to the City's Finance Committee on payments made under the program and recommend adjustments as needed to ensure adequate funding for the City's low income seniors who qualify.

3) Staff recommends continued expansion of staff outreach efforts including liaising with both internal (Office of Elder Affairs) and external groups who work closely with Portland's elderly population. The outreach effort will include several in person presentations on the program at various City locations, expanded media outreach, and a small allocation of program funds set aside for an additional mailing included with property tax billing.

It is worth noting that staff is not recommending any changes to program age limits or any additional income restrictions. Currently the State Property Tax Fairness Credit program benefit is based on a sliding scale of income and property tax / rent paid - with eligibility phased out at income for The Portland Senior Tax Equity Program has always been designed to assist low income senior residents and was intended to be a low barrier program. The City of Portland program has the lowest age restriction permissible under MRS Title 36 §6231 (see appendix B for list of local programs and age/residency restrictions). Additionally, the program has no additional income restrictions above and beyond those in the State PFTC program, no term of residency restrictions, and no requirement to have a "homestead exemption" in the City. Finally, no removal of the age limit is being recommended as it would have a significant impact on property tax rates. Based on information from Maine Revenue Services, expansion or removal of program age limitations would expose the City to a potential tax levy increase which could exceed \$6,000,000 by the 2026 tax year. This would represent a 5.6% increase in the municipal portion of the tax rate even before any other needs of the City are considered as part of annual budgeting.

APPENDIX A - RESPONSES TO SEPTEMBER/OCTOBER Q&A FROM COUNCIL

Q1) Councilor Grant: How does the City establish that our program “benefits persons with homesteads in the municipality”?

A1) The Maine statute which permits a municipality to enact this program (36 [MRS §6232. Municipal authority](#)) references inclusion of both owners and renters of homesteads within the program. Furthermore, the definition of homestead in [MRS §6201. Definitions](#) includes the dwellings of both owners and renters.

The City’s PSTEP program requires that applicants qualify for the [State of Maine Property Tax Fairness Credit Program](#), which requires that an applicant complete form 1040ME and [Form PFTC](#). Form PFTC requires claimants to maintain a homestead in the state and requires disclosure of “Physical location of property where you lived” during the tax year. Before awarding a benefit under the City’s PSTEP, City staff confirm that the applicant qualified for the PFTC Program and that their homestead is within our municipality.

Q2) Councilor Sykes: Could you provide more data from the program including average age and a breakdown of owners vs renters?

A2) Disclosure of age is required on our application. In a sample of 200 applications, the average age was 77 and the average benefit paid was \$880. Approximately 25% of our PSTEP applications indicated they held a mortgage. The remaining 75% noted no mortgage or explicitly included materials substantiating their rent payment amounts.

Q3) Councilor Grant: Is there an “income cliff” in the program (i.e. at a certain income level, does a person no longer qualify for any benefit)?

A1) There is no “cliff” in the PSTEP program. The State of Maine Property Tax Fairness program has a staggered benefit amount based on income levels (up to \$97,500) and amounts of rent or mortgage paid during the year. The City applies our matching rules to the State benefit amount, so our program also would be considered to have a staggered benefit amount based on income.

**SCHEDULE PTFC/STFC – Property Tax Fairness Credit & Sales Tax Fairness Credit Instructions
(Form 1040ME, lines 25d and 25e)**

Who is eligible? You may qualify for the refundable [Property Tax Fairness Credit](#) up to \$1,000 (\$2,000 if you are 65 years of age or older)* if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- You owned or rented a home in Maine during any part of the tax year and lived in that home as your principal residence during the year;
- Your total income during 2024 was less than the amount shown in the table below for your filing status and the number of qualifying children and dependents you claim (OR, less than \$100,000 if you are 65 years of age or older):

| If your Filing Status is: | AND Form 1040ME, line 13a is: | | |
|---|--------------------------------|----------|----------------|
| | 0 | OR 1 | OR more than 1 |
| ↓ | Your income must be less than: | | |
| Single | \$61,250 | \$61,250 | \$61,250 |
| Head of Household | \$80,000 | \$80,000 | \$97,500 |
| Married filing Jointly or Qualifying surviving spouse | \$80,000 | \$97,500 | \$97,500 |

- You paid property tax on your home (principal residence) in Maine during the tax year that is greater than 4% of your total income or you paid rent on your home (principal residence) in Maine during the tax year that is greater than 26.67% of your total income. **Note:** that the amount of property tax or rent you can include may be limited. See line 8 on Schedule PTFC/STFC.

*If you or your spouse, if married, are a veteran of the United States Armed Forces who is rated 100% permanently and totally disabled as a result of one or more service-connected disabilities by the United States Department of Veterans Affairs, you may be eligible for a refundable property tax fairness credit up to \$2,000 (\$4,000 if you are 65 years of age or older).

[Appendix B – Summary Data – Other Local Senior Tax Relief Programs and Age/Residency Requirements](#)

| | Local Program Y/N | Age Requirement | Other Limits |
|-----------------------|--------------------------|------------------------|--|
| BALDWIN | No | | |
| BRIDGTON | Yes | 70 | 20 year residency required |
| BRUNSWICK | Yes | 65 | 10 year residency required |
| CAPE ELIZABETH | Yes | 65 | 10 year residency required |
| CASCO | No information available | | |
| Chebeague | No | | |
| CUMBERLAND | Yes | 70 | 10 year residency required |
| FALMOUTH | Yes | 62 | modeled their program after ours |
| FREEPORT | Yes | 65 | 5 year residency required |
| Frye Island | No information available | | |
| GORHAM | Yes | 65 | Homestead exemption, 5 Year residency, income considerations |
| GRAY | No | | |
| HARPSWELL | No | | |
| HARRISON | No | | |
| LONG ISLAND | No information available | | |
| NAPLES | No | | |
| NEW GLOUCESTER | yes | 70 | 10 year residency, household income less than \$40,000 |
| NORTH YARMOUTH | yes | 70 | 10 year residency, household income less than \$50,000 |
| PORTLAND | Yes | 62 | |
| POWNAI | Yes | 70 | 10 year residency, qualifies and recieved State of Maine Tax Fairness Credit |
| RAYMOND | No | | |
| SCARBOROUGH | Yes | 62 | 10 year residency, household income less than \$60,000 |
| SEBAGO | No | | |
| SOUTH PORTLAND | Yes | 65 | Resident for at least 7 of last 10 years |
| STANDISH | No information available | | |
| WESTBROOK | yes | 65 | 10 year residency, low income household |
| WINDHAM | Yes | 65 | 10 year residency, Household income less \$63,750 or 100% disabled, max benefit of \$700 |
| YARMOUTH | Yes | 67 | 10 year residency, household income less than \$107,550 |

Note: The data above gathered by City staff in November 2024



To: April Fournier, Chair and members of the Finance Committee

From: Kate Sykes, Councilor Dist. 5

Date: Sep 6, 2025

RE: P-STEP Expansion Discussion

Background

The Portland Senior Tax Equity Program (P-STEP), adopted in 2017, was created to ease the burden of rising housing costs for low-income seniors. The program is structured to support recipients of the Maine Property Tax Fairness Credit and is designed to supplement state-level relief efforts. As part of the FY25 Finance Committee work plan, P-STEP expansion is under consideration at the request of several current Councilors, including myself. This memo provides policy context and a suggested framing for a phased expansion over five years.

Why Expansion, and Why Now?

1. Residential Revaluation Has Created Disparities

Portland's 2025 citywide revaluation significantly increased the taxable value of residential properties by 43% on average. Commercial properties rose by only 19%. This gap structurally shifts the tax burden toward individual homeowners. Even with a reduced FY26 mil rate of \$11.98, many low- and middle-income households will experience increases in tax bills despite no increase in their income.

2. Property Tax is Not an Income-Based System

While revaluation itself does not raise revenue, it redistributes the tax burden. Without a tool like P-STEP, that redistribution risks reinforcing existing inequities. P-STEP is one of the only available tools the City has to introduce income sensitivity into our system.

3. Now Is the Right Political Moment

Tax bills are arriving in mailboxes as we meet. Expanding P-STEP shows that local government can take meaningful action in the face of state and federal tax policy that continues to reward wealth while burdening working-class households.

Proposed Path: A Phased Expansion Over Five Years

To allow the City to manage the fiscal and administrative ramp-up, this proposal phases in rebate amounts for younger income-qualified residents. Anyone who qualifies under the Maine Property Tax Fairness Credit could apply, but rebate levels would be introduced gradually over five years:

Year 1 (FY27): Offer full \$1,200 rebate to eligible residents aged 62+; offer a \$300 rebate to eligible residents under 62. Launch targeted outreach to renters and underserved populations.

Year 2 (FY28): Maintain full rebate for 62+; increase under-62 rebate to \$600.

Year 3 (FY29): Increase under-62 rebate to \$900.

Year 4 (FY30): Reach parity—\$1,200 rebate for all eligible income-qualified residents, regardless of age.

Year 5 (FY31): Stabilize funding, evaluate outcomes, and refine program administration.

Request to Staff: Mil Rate Modeling

If the Finance Committee wishes to pursue this expansion, the next step would be for staff to model what mil rate adjustments would be required to fund full rebates for all households eligible under an expanded P-STEP program—including renters and non-seniors—using the Maine Property Tax Fairness Credit as the eligibility benchmark. This analysis should assume revenue neutrality and draw on data from the past three fiscal years.

Conclusion

We need this expansion because Portland's property tax system is structurally blind to income. Revaluation improves equity between properties, but it does not account for the lived economic reality of Portlanders whose incomes have not kept pace with the value of their homes. P-STEP offers the City a local mechanism to mitigate these effects in a fair, targeted, and fiscally responsible way.

This proposal does not require new spending. It is designed to be revenue-neutral, redistributing existing property tax burdens in a way that prioritizes those most in need of relief, while asking more of those most able to contribute.