

GPCOG Executive Committee

Tuesday, May 5, 2026

Noon – 1:30 p.m.

Meeting Agenda

In-Person: *Greater Portland Council of Governments
970 Baxter Boulevard, Room 201
Portland, Maine
(Lunch provided)*

Remote:

Link: <https://us02web.zoom.us/j/85682163515>

Webinar ID: 856 8216 3515

One tap mobile: +13052241968,,85682163515# US

Participating by phone? Use *9 to raise your hand and *6 to unmute.

As of April 26, 2022 GPCOG and PACTS are holding committee meetings in hybrid format, both in person at GPCOG's offices and via webinar. The remote portions of all meetings are conducted in accordance with the requirements of GPCOG Executive Committee policy, LD 1772, PL 2022 Ch. 666, and 1 MRSA Chapter 13, Subchapter 1.

1. Welcome

2. Public Comment

Members of the public are welcome to provide up to three minutes of comment on any topic, including items on the agenda.

3. Approval of 4/14/26 Meeting Minutes (Attachment A)

4. Executive Director's Report (Attachment B)

5. FY 2027 Budget – Final Draft (Attachment C) 10 minutes

Staff Report

At its April 14, 2026 meeting, the Executive Committee considered a draft of the proposed budget for FY2027 including priorities and assumptions. Attached is a final draft of the budget for consideration and recommendation to the General Assembly to act upon at the May 28, 2026 annual meeting.

The proposed budget is \$5,867,128, incorporates the Executive Committee's dues rate recommendation of \$2.25 per capita and is included as Attachment C.

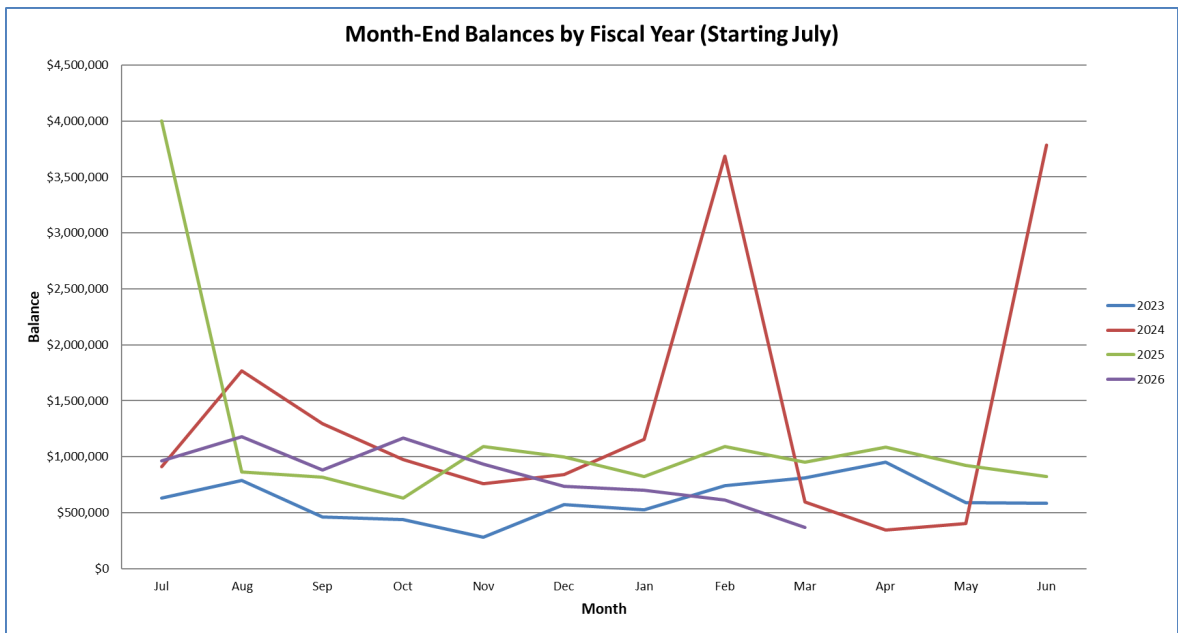
Recommended Action

Recommend approval of the FY2027 budget to the General Assembly.

6. Corporate Borrowing Resolution (Attachment D) 10 minutes

Staff Report

The fourth quarter of GPCOG's fiscal year is typically lean from a cash management perspective. It is even more so in FY 2026 as we have experienced slow reimbursements from the federal government and pass-through funders, combined with unanticipated charges to indirect related to the ongoing transition in our finance operation.



Operations and Finance Department staff have been working with Maine Community Bank and GPCOG's legal counsel to set up an operating line of credit of up to \$500,000 to maintain sufficient cash flow and smooth operations. At the same time, staff have been working to manage outstanding accounts receivable and ensure funders are billed promptly.

Recommended Action

Recommend adoption of a corporate borrowing resolution authorizing an operating line of credit of up to \$500,000 and authorizing the Executive Director to take any necessary action related thereto.

7. Proposed Bylaws and Articles Changes – Final Draft (Attachment E) 10 minutes

Staff Report

As discussed at the April meeting, GPCOG would like to pursue a 501c3 designation to help diversify its revenue streams. While the Center for Regional Prosperity, a 501c3 organization created by GPCOG in 2018 has been helpful in obtaining funding for various projects since its inception, today more and more foundations are disallowing the use of 501c3 fiscal sponsors for grant applicants – hence, GPCOG’s quest for its own 501c3 designation.

To qualify as a 501c3, we will need to make changes to our Bylaws and update our Articles of Incorporation. A redline copy of the Bylaws with the proposed amendments is again included in Attachment D along with GPCOG’s original Articles of Incorporation and the proposed attachments for the application for Restated Articles of Incorporation. Additionally, Attachment D now includes a memo from Drummond Woodsum clarifying the advocacy and lobbying restrictions we will have to abide by as a 501c3.

In summary, as a 501c3 GPCOG would be allowed to lobby and advocate for policies at the federal, state, or local level. As long as the lobbying/advocacy is focused on legislation, we would be in compliance. What we cannot do is get involved in candidate races, endorse or oppose candidates, or make statements that indicate support or opposition for candidates.

For review, the substantive changes to our Bylaws are described below.

Substantive changes include:

- aligning the summary language about our purpose with the requirements for 501c3 status (this language is also updated in our restated Articles of Incorporation)
- eliminating the “associate member” class of membership
- clarifying that alternate representatives sitting in for appointed members at meetings cannot exercise free will; they must vote the way they are directed to vote by the appointed representative, and those instructions should be in writing

Belinda Ray, who has worked with Drummond Woodsum on the proposed revisions will be available to answer any questions.

Recommended Action

Recommend adoption of the proposed bylaws changes and updates to GPCOG’s Articles of Incorporation to the General Assembly.

8. FY27 Executive Committee Members and Officers 10 minutes

Staff Report

At the GPCOG Annual Summit on May 28, 2026, the General Assembly will appoint the members of the Executive Committee and its officers. The Executive Committee has 9 to 11 members from member municipalities and an ex-officio member from Cumberland County. The bylaws also say:

“The Executive Committee shall include a mix of elected municipal officers and senior municipal staff, the majority of which shall be elected municipal officers and shall reflect a geographic balance and diversity of the GPCOG membership.”

Officer positions are President, First Vice President/ Treasurer, Second Vice President/Secretary.

This spring’s nominating committee includes Matt Sturgis, Scott Laflamme, and Tony Ward, the Town Manager of Casco. The nominating committee meets on 4/28 and will present its recommended slate for FY27 at the Executive Committee meeting.

Recommended Action

Recommend slate of Executive Committee members and Executive Committee Officers to the General Assembly for FY27.

9. Engagement with Gubernatorial Candidates 20 minutes

Staff Report

Educating and engaging gubernatorial candidates elevates our municipal and regional issues with the next Administration. Last fall, the Executive Committee directed staff to develop a briefing book and to hold a briefing for all candidates. At that time, the Committee decided to hold off on further work with candidates until it could have a subsequent discussion.

Staff offer two additional possible opportunities for post-primary engagement with candidates running for Governor:

- 1) Individual interviews with qualifying candidates on the radio show, Let’s Connect Greater Portland
- 2) A statewide forum, convened by the Maine Association of Regional Councils, that source questions and priorities from Regional Councils and municipalities across the state

Recommended Action

Decide whether GPCOG and its members should further engage with qualifying gubernatorial candidates after the June primary.

10. Performance Goals for Executive Director (Attachment F) 20 minutes

Staff Report

The Executive Committee will consider FY27 performance goals for Kristina. In drafting these, Kristina drew guidance from April's annual appraisal of the Executive Director.

Recommended Action

Review, modify as needed, and adopt FY27 performance goals for the Executive Director.

11. FY27 Meeting Calendar 5 minutes

Staff Report

The proposed FY27 meeting calendar is below. The Executive Committee meets eight times during the year. For those eight months, most meetings are on the third Tuesday of the month from 12 p.m. – 1:30 p.m. There are some exceptions to avoid holidays and vacations.

- September 15 (Annual Retreat)
- October 20
- November 17
- January 19
- February 23 (4th Tuesday to miss February Break)
- March 16
- April 13 (2nd Tuesday to miss April Break)
- May 4 (1st Tuesday)
- Annual Summit – Thursday, May 27

Recommended Action

Adopt the FY27 GPCOG Executive Committee meeting calendar.

12. Upcoming Meetings

May 28 General Assembly and Summit
(in-person
only)

Board and committee members, the public, and other stakeholders are encouraged to subscribe to the GPCOG Executive Committee calendar at [gpcog.org/Calendar](https://www.gpcog.org/Calendar). If you require accommodations to review materials or participate in this meeting (such as captioning or interpreting—at no cost to you), please contact: (207) 774-9891 or transportation@gpcog.org. Notification 72 hours prior to the meeting helps us make reasonable arrangements to ensure accessibility to this meeting.

Attachment A

GPCOG Executive Committee MEETING MINUTES April 14, 2026

In Attendance:

Name	Affiliation
Carmen Lone	Bridgton
Scott LaFlamme	Yarmouth
Vika Wood	Chebeague Island
Matt Sturgis	Cumberland
Andrea Berry	North Yarmouth
Misha Pride	South Portland
Mark Dion	Portland
Jim Gailey	Cumberland County

Welcome

Scott opened the meeting.

Public Comment

None.

Approval of 3/17/26 Minutes

Matt moved approval of last month's meeting minutes. Carmen seconded. The roll was called, and all were in favor.

Executive Director's Report

Kristina drew attention to the upcoming events listed in the report. She said the nominating committee is composed of Scott, Matt and Tony Ward, and invited members to share any nominations with this group or herself. Jamie noted that the briefing book for gubernatorial candidates is complete, and will be sent to all members and all candidates next week.

Spotlight: Comprehensive Planning

Paul Johnson, GPCOG's Director of Economic and Community Development, said that GPCOG is currently developing two comprehensive plans for members. One is for Cumberland which started about one year ago. The Town has the highest per capita income in the region. The other is for Harrison that started three months ago. The Town has the lowest per capita income in the region. A challenge in Cumberland is the dynamic and evolving state policy around LD1829. The challenge in Harrison is that the Town has no zoning.

GPCOG's comprehensive planning service costs between \$75K and \$100K, and typically is a 1.5 year process. Matt said he is quite happy with the process to date. There's been strong resident engagement, and he appreciates Paul's 'non-denominational' approach. A question was posed to Jamie about the status of the bill to fix LD1829. Jamie said that LD2173, the fix it bill that incorporates our members' highest priority changes, passed the House and Senate last night. It was stripped of the emergency provision.

FY2027 Budget – First Draft

After the staff presentation of the first draft of GPCOG's agency budget, Scott asked about the reliability of federal funding. Tony reported that some cancelled grants had been restored, but there are not as many funding opportunities at the federal level as there were a two years ago. Carmen asked about the thought process behind having 20 AmeriCorps Fellows, rather than the 12 GPCOG usually has. Tony said that the size of 20 Fellows was now a minimum size requirements of the national AmeriCorps competition. Scott noted that increases in labor reflect that GPCOG is in a people-oriented business, and that work GPCOG staff do defrays local labor costs for its members. Scott also noted the significant cuts in direct expenses, including in software. Paul noted that GPCOG's PlacerAI subscription will be cancelled; Tony added that GPCOG may also cut its Quorum service, although staff are discussing ways to save it.

The group concurred that it was comfortable with the direction of the budget, and will consider it for a vote at its next meeting.

Proposed Bylaws and Articles Changes – First Read

Belinda Ray, GPCOG's Director of Strategic Initiatives, said that GPCOG would benefit from becoming a 501c3, under the IRS tax code. Even though the Center for Regional Prosperity is a 501c3, fewer funders are allowing the use of fiscal agents. Belinda reviewed the changes that are needed to GPCOG's bylaws in order for it to qualify for 501c3 status.

Mark and Carmen said that having two names for the General Assembly/ Membership and Executive Committee/ Board of Directors is confusing. They said we should rename them to the Membership and Board of Directors. Others concurred. Carmen asked about whether GPCOG will be able to lobby if it is a 501c3. Belinda will clarify with the lawyer and bring the information back to the May Executive Committee meeting. There were no other concerns voiced with any of the proposed changes.

Housing Opportunity Program

The state's Housing Opportunity Program has funded projects in many member municipalities. Paul Johnson highlighted GPCOG's work to provide fiscal analysis of new housing, educate residents about ADUs, staff Portland's social housing task force, conduct housing needs analyses, and collect permit data statewide.

Staff expect the state to issue another round of grants, and asks GPCOG members to identify housing-related work they'd like done for their communities that can be included in that grant application.

Executive Director's Performance Appraisal

Mark moved to enter Executive Session, pursuant to 1 MRA 405(6)(A). Carmen seconded. The roll was called, and all voted in favor.

Scott moved to exit Executive Session. Carmen seconded. The roll was called, and all were in favor.

Vika moved to increase the Executive Director's compensation by a 3% COLA and \$1500 in a merit increase. Mark seconded. Misha remarked that Kristina has done a wonderful job. The roll was called, and all were in favor. Kristina asked if the raise should become effective on 7/1/26, and Misha affirmed that date.

The Executive Committee adjourned by unanimous consent at 1:40PM.

Attachment B

Executive Director's Report

Strengthen Cities & Towns

LD 2173 Signed into Law. We were pleased to see LD 2173 (the LD 1829 “fix bill”) pass both chambers of the Legislature this month and signed into law by Governor Mills. The final bill is a vastly improved version that addresses nearly all of our priority concerns. This represents a significant success for our months-long, member-driven regional advocacy efforts. Thanks to all who collaborated to achieve this outcome, notably a committed group of elected officials and staff from Cumberland, Falmouth, Portland, Scarborough, South Portland, Westbrook, and Windham. Working together, through testimony and shared expertise, we were able to amplify the concerns of members while providing invaluable technical language and guidance that directly shaped the final language of the bill.

Gorham membership. The Town Manager's proposed budget for Gorham proposes eliminating membership in GPCOG due to budget constraints.

Raymond membership. The proposed budget includes membership dues for Raymond re-joining GPCOG as a member.

Convene the Region for Action

Mark your calendars! Upcoming events include:

7. **5/5: Meet the Candidates** – briefing for gubernatorial candidates
8. **5/7: Women Leaders Gathering** – first peer gathering for local electeds and managers
9. **5/15: Maine ADU Expo & Summit**
10. **5/28: GPCOG Annual Summit**

Operate with Excellence

Indirect Costs Over Budget

The unexpected transition in finance director, combined with the parental leave of our other key person in finance accounts for an estimated \$105,000 over-expenditure in indirect, the account that pays for agencywide expenses. We were able to keep the agency's finances running with little disruption by quickly hiring an interim finance director but then had to find temporary staff to backfill for the duration of parental leave. This had to be continued as our existing finance

coordinator announced her plan to leave to pursue her goal of becoming a CPA. Keeping the temporary person on will help train up our new finance coordinator as well as continue to support the finance director in key areas such as billing, reporting, and reimbursement from funders.

In response to the unanticipated costs charged to indirect, we have reduced the number of staff hours that will be billed to agencywide administration, mainly by reducing the number of staff meetings and reallocating some project hours. Increasing project hours and reducing indirect hours in the short term will limit the amount of additional charges to indirect through year end.

Attachment C
DRAFT FY2027 Budget
7/1/2026 – 6/30/2027

Communities working together

To : GPCOG Executive Committee
From : Kristina Egan, Executive Director
Date : April 28, 2026
Re : Proposed GPCOG Budget for July 1, 2026 through June 30, 2027

I am pleased to submit this updated draft of the proposed GPCOG budget for fiscal year 2027 for your review and consideration.

The FY2027 budget projects the following revenues and expenses:

Total Revenue: \$5,867,128
Total Expenses: \$5,867,128

This budget document is composed of the following elements:

- FY 2027 Priorities & Budget Summary
- Detailed Revenue and Expense Comparative Budgets, Graphs and Explanations
- Member Dues Allocation

FY 2027 Priorities & Budget Summary

GPCOG will continue its work to support the region and members through its portfolio of transportation, economic development, planning, housing, and sustainability programs. These are mostly funded through grants. With GPCOG's limited flexible funding, deriving mostly from member dues, GPCOG will:

- **Strengthen cities and towns by:**
 - o Offering each Council and Select Board an annual **goal-setting workshop**
 - o Helping retain municipal officials and staff through **peer circles**
 - o Cooperatively purchasing **FlashVote** to help policymakers understand the priorities of its residents
- Build a stronger **municipal workforce pipeline** by exposing early career professionals to hometown careers and placing Resilience Fellows in local government
- **Stabilize property taxes** by advancing member-generated policy solutions through state advocacy
- Begin work to **reimagine local government** to ensure our communities thrive in the future, with an initial focus on developing partnerships to gather data and best practices

Last year's budget was built during an intense period of federal funding cuts. The FY2026 budget assumed the permanent loss of several federal funding streams. Consequently, the budget, and GPCOG's anticipated staffing levels, shrank. Fortunately, during FY2026, AmeriCorps funding was restored, Economic Development Administration funding came through, and the Department of Energy funding for Maine Clean Communities, after skipping a year, has been appropriated.

The FY2027 budget assumes continued federal funding uncertainty, but not as drastic as what was anticipated last spring. The budget takes a conservative outlook on new revenues. The budget also assumes the Resilience Corps will continue in Calendar Year 2027, but GPCOG awaits a decision on an application now pending in the national competition. If GPCOG receives the award, the region will receive twenty Fellows, the required minimum, which will grow the program by eight additional Fellows. The budget also assumes a stable staffing level.

The 2030 Strategic Plan, adopted in spring of 2024, will continue to guide GPCOG's work. It includes an expansion in member services to strengthen our region's cities and towns,

while continuing traditional member services. Despite the disruptions from federal cuts in FY25 and the early part of FY26, we anticipate being able to stay on this trajectory.

Budget Summary

The proposed budget for FY 2027, at \$5,867,128, represents an increase of \$249,111, or roughly 4.4% from FY 2026. This contrasts with FY 2026's budget, which was approximately 7% less than the previous year due to losses of federal funding at the time.

FY 2027 GPCOG Budget Summary

REVENUES

	Total
Transportation	\$ 3,066,718
Economic Development	\$ 593,525
Land Use Planning	\$ 39,620
Sustainability	\$ 854,494
Member Dues	\$ 629,408
Municipal Contracts	\$ 233,550
Other Contracts	\$ -
Bank Interest - General	\$ 36,000
Bank Interest - Revolving Loan Funds	\$ 17,000
In-Kind Revenues	\$ 31,688
Projected New Revenues	\$ 365,125

TOTAL REVENUES **\$ 5,867,128**

EXPENSES

Personnel	\$ 3,980,557
Office	\$ 209,323
Consulting Services	\$ 1,333,632
Meetings and Travel	\$ 70,000
Other Direct Expenses	\$ 273,616
Pass-through Expenses	\$ -

TOTAL EXPENSES **\$ 5,867,128**

NET INCOME **\$ (0)**

Table 1: Summary list of revenue sources for GPCOG's different fields of work and summary list of major expenses, including personnel, office, and consulting.

Transportation funding, mostly from the U.S. Department of Transportation, is the single largest source of revenue, comprising about 52% of the total and underpins the biggest area of GPCOG's work.

The majority of GPCOG's transportation work is to plan and program investments in the PACTS region. PACTS is the region's Metropolitan Planning Organization (MPO) and is

hosted in GPCOG. Some federal discretionary grants have augmented GPCOG's transportation work, expanding more safety planning and safety demonstration projects throughout PACTS communities and GPCOG's Lakes Region communities.

Economic development, sustainability, member dues and contracts are the next largest areas of focus for GPCOG. In FY 2027, the agency will continue to support the region with land use planning, including comprehensive planning. Current work will continue to redevelop brownfields, support small businesses, expand housing choices, assess vulnerability to extreme weather, and develop coastal resilience. GPCOG will also help towns save money through cooperative purchasing of products, and joint purchasing of technical services, such as helping municipal websites meet new federal accessibility requirements.

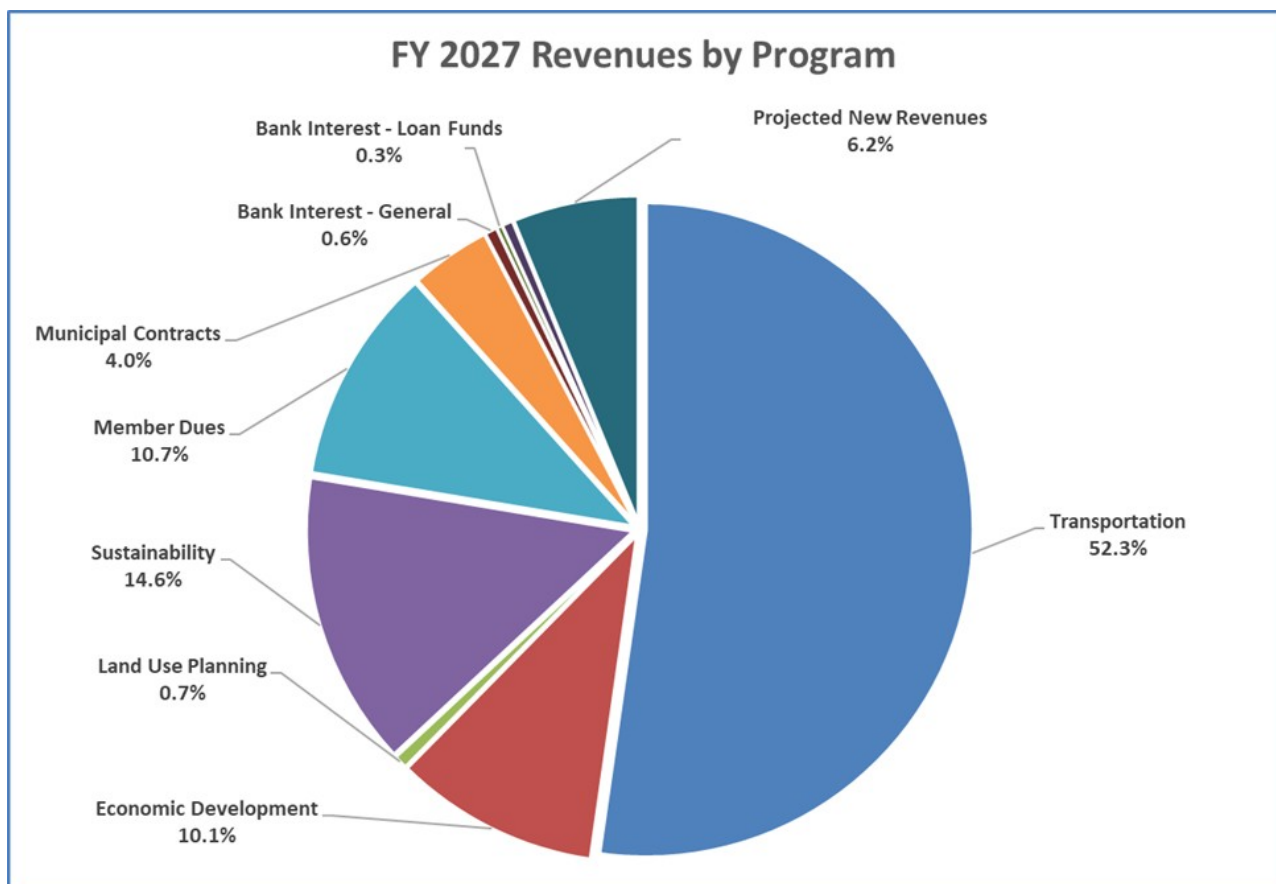


Figure 1: Pie chart showing percentages of revenue supporting GPCOG's different fields of work.

Three years ago, the agency secured new federal and state revolving loan funding through the U.S. Environmental Protection Agency (for brownfields clean-up) and the Finance Authority of Maine (for businesses) that will help grow the workforce and provide additional jobs. The business loan funding was loaned out in its entirety but, as those funds are paid back, they will revolve and again be utilized to provide further loans to

area businesses. GPCOG will continue to provide brownfields assessments, loans and grants funding over the next several years. We have seen a large increase in revolving loan interest in multiple revolving loan funds that GPCOG offers that will continue to grow both area businesses and brownfields programs.

Since 2020, GPCOG has relied on AmeriCorps support for its Resilience Corps program. This program has provided roughly a dozen young professionals annually to municipalities and regional organizations to build capacity and resilience. In late April 2025 GPCOG received notice that its AmeriCorps had been cancelled. This termination came on the heels of EPA terminating another grant that supported the program.

AmeriCorps funding was later restored and, with the help of host sites including member communities, we were able to keep this program running through 2026. We are hopeful that an application for funding for 2027 will be successful, not only continuing but expanding the program from 12 to 20 fellows, supported by more host sites, funding, and oversight. Both anticipated revenues and costs are reflected in this proposed budget.

Detailed Revenues Compared to FY 2026

REVENUES					
	APPROVED		PROPOSED		DIFFERENCE
	FY 2026		FY 2027		
Transportation	\$	2,956,091	\$	3,066,718	\$ 110,627
U.S. Department of Transportation - Planning Funds	\$	2,426,933	\$	2,423,080	\$ (3,853)
Maine Department of Transportation	\$	264,579	\$	213,534	\$ (51,045)
Municipal Match	\$	264,579	\$	430,104	\$ 165,525
Economic Development	\$	975,500	\$	593,525	\$ (381,975)
U.S. Economic Development Administration	\$	-	\$	69,300	\$ 69,300
U.S. Environmental Protection Agency	\$	345,000	\$	150,000	\$ (195,000)
U.S. Environmental Protection Agency - Loan Funding	\$	240,000	\$	-	\$ (240,000)
ConnectMaine Authority	\$	80,000	\$	-	\$ (80,000)
Maine Dept. of Economic and Community Development	\$	100,000	\$	78,725	\$ (21,275)
Revolving Loan Funds- Interest and Fees	\$	210,500	\$	295,500	\$ 85,000
Land Use Planning	\$	65,988	\$	39,620	\$ (26,368)
U.S. Department of Agriculture	\$	31,420	\$	-	\$ (31,420)
Maine Dept. of Agriculture, Conservation and Forestry	\$	12,568	\$	29,620	\$ 17,052
Maine Dept. of Transportation	\$	22,000	\$	10,000	\$ (12,000)
Sustainability	\$	693,607	\$	854,494	\$ 160,887
U.S. Department of Energy	\$	288,575	\$	230,000	\$ (58,575)
National Fish & Wildlife	\$	214,032	\$	122,294	\$ (91,738)
Corporation for National and Community Service	\$	-	\$	386,000	\$ 386,000
Federal Emergency Management Agency	\$	17,250	\$	-	\$ (17,250)
Governor's Office of Policy and Innovation	\$	173,750	\$	70,000	\$ (103,750)
Municipal Match	\$	-	\$	46,200	\$ 46,200
Member Dues and Contracts	\$	786,791	\$	862,958	\$ 76,167
Member Dues	\$	615,471	\$	629,408	\$ 13,937
Joint Purchasing Fees	\$	35,000	\$	50,000	\$ 15,000
Municipal Contracts	\$	136,320	\$	183,550	\$ 47,230
Other Contracts	\$	47,500	\$	-	\$ (47,500)
Bank Interest - General	\$	36,000	\$	36,000	\$ -
Bank Interest - Revolving Loan Funds	\$	24,200	\$	17,000	\$ (7,200)
In-Kind Revenue	\$	32,340	\$	31,688	\$ (652)
Projected New Revenues	\$	-	\$	365,125	\$ 365,125
TOTAL REVENUES	\$	5,618,017	\$	5,867,128	\$ 249,111

Table 2: Detailed list of all budgeted revenue sources, including grants and contracts with federal and state agencies, member dues, fees, and interest.

Changes in Revenue

Transportation. Budgeted transportation revenues are projected to increase by approximately \$110K, netting a reduction of \$55K from federal sources with a \$165K increase in municipal match.

Economic development. Budgeted economic development revenues show a decrease of approximately \$382K, mostly attributed to spending down the Brownfields program funded through the Environmental Protection Agency and no longer having funding for GPCOG's broadband work.

Sustainability. Budgeted sustainability revenues show an increase of approximately \$161K. This is due to adding back funding from two grants (AmeriCorps and Maine Clean Communities) that were eliminated from the FY26 budget after DOGE cuts, but have since been restored. The anticipated revenue for AmeriCorps is partially offset by less funding support for other work, including a multi-year coastal resilience grant that is winding down, and less state funding to work with towns.

Member Dues and Contracts. Member dues and municipal contracts are projected to increase cumulatively by approximately \$76K in municipal contracts (\$47K), cooperative purchasing vendor fees (\$15K), and a slight increase in member dues (\$14K). The member dues rate per capita is assumed to increase from \$2.20 to \$2.25 starting in FY 2027, based on the GPCOG Executive Committee's recommendation in January 2026. GPCOG has continued to look for and grow its portfolio of fee-based member work in addition to the work supported by member dues.

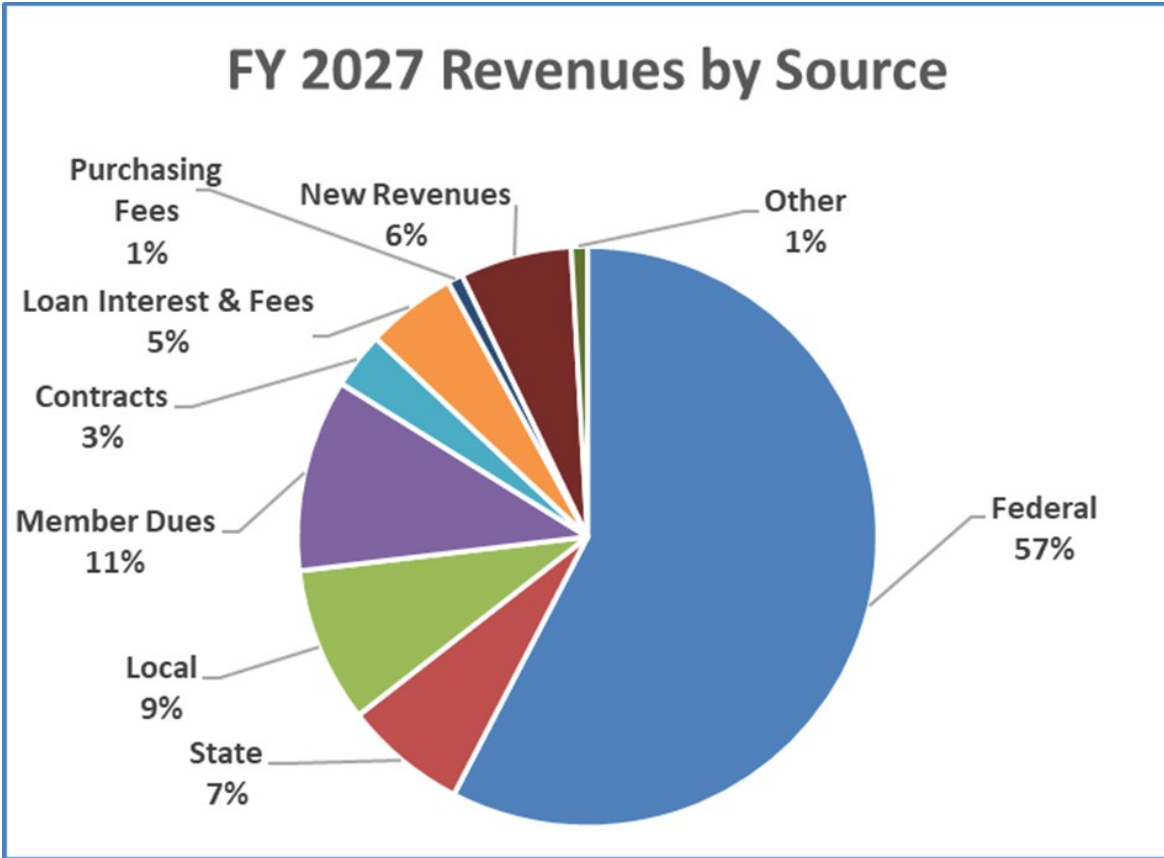


Figure 2: Pie chart showing percentages of sources of revenues, including federal, state, local and more.

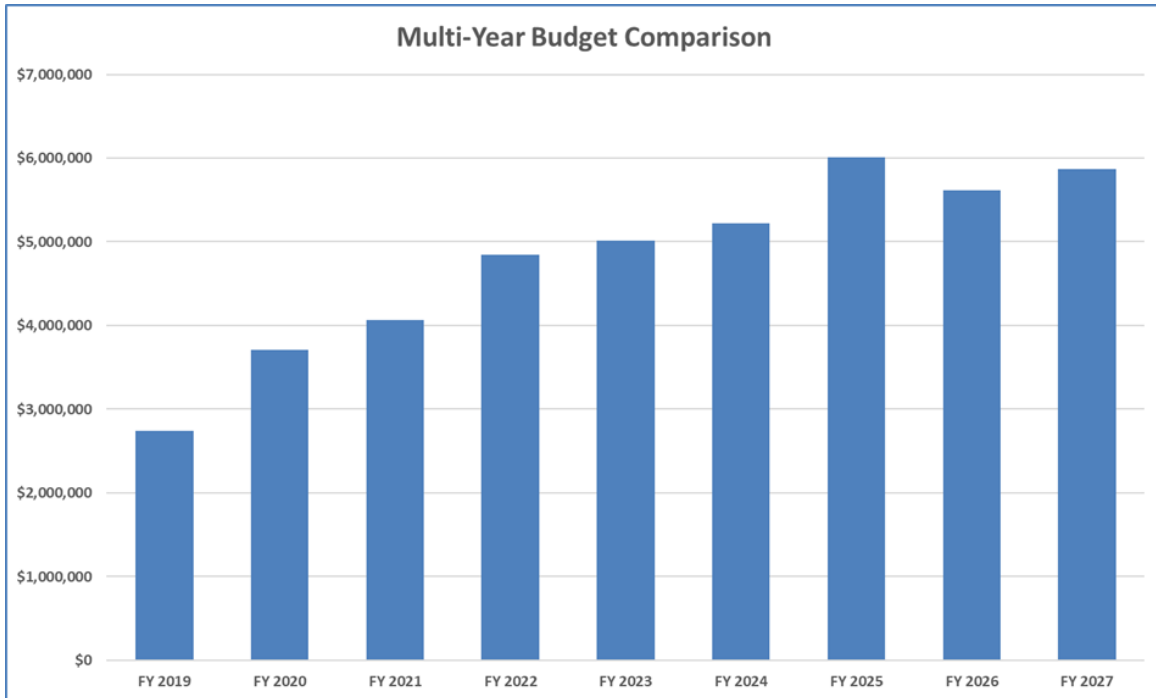


Figure 3: Bar chart showing the total annual budget over fiscal years.

Detailed Expenses Compared to FY 2026

EXPENSES					
	APPROVED		PROPOSED		DIFFERENCE
	FY 2026		FY 2027		
Personnel	\$	3,135,504	\$	3,980,557	\$ 845,053
Salaries	\$	2,546,886	\$	3,375,529	828,643
Fringe	\$	588,618	\$	605,028	16,410
	\$	-			
Office	\$	205,947	\$	209,323	\$ 3,376
Postage	\$	1,000	\$	2,000	1,000
Utilities	\$	16,602	\$	19,000	2,398
Office Supplies	\$	10,000	\$	5,000	(5,000)
Printing & Copying	\$	3,000	\$	5,000	2,000
Rent	\$	138,860	\$	141,807	2,947
Cleaning	\$	3,120	\$	3,000	(120)
Telecommunications	\$	6,712	\$	6,863	151
Depreciation	\$	1,126	\$	1,126	-
Payroll Processing Fee	\$	5,000	\$	5,000	-
Copier Lease	\$	5,527	\$	5,528	1
Equipment & Furniture	\$	15,000	\$	15,000	-
	\$	-			
Consulting Services	\$	1,486,962	\$	1,333,632	\$ (153,330)
Legal	\$	10,000	\$	25,000	15,000
Audit/CPA	\$	24,250	\$	22,250	(2,000)
Loan Underwriting	\$	5,000	\$	5,000	-
Information Technology	\$	132,620	\$	145,000	12,380
Equipment & Software Maintenance	\$	17,354	\$	20,000	2,646
Software Fees	\$	262,702	\$	228,760	(33,942)
Website	\$	15,000	\$	15,000	-
Consulting - Engineering	\$	333,886	\$	277,123	(56,764)
Consulting - Other	\$	640,150	\$	562,965	(77,186)
Graphic Design	\$	5,000	\$	2,535	(2,465)
Stipends	\$	41,000	\$	30,000	(11,000)
	\$	-			
Meetings and Travel	\$	83,000	\$	70,000	\$ (13,000)
Travel - Mileage	\$	10,000	\$	10,000	-
Travel - Hotel and Airfare	\$	15,000	\$	15,000	-
Event Costs	\$	30,000	\$	15,000	(15,000)
Meeting Registration Fees	\$	10,000	\$	10,000	-
Meeting Supplies	\$	18,000	\$	20,000	2,000

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EXPENSES						
	APPROVED		PROPOSED			
	FY 2026		FY 2027			
				DIFFERENCE		
Other Direct Expenses	\$	206,604	\$	273,616	\$	67,012
Health Insurance - AmeriCorps	\$	-	\$	45,000		45,000
FICA Taxes - AmeriCorps	\$	-	\$	-		-
Memberships & Dues	\$	20,000	\$	15,000		(5,000)
Insurance	\$	19,799	\$	25,000		5,201
Employee Screening	\$	2,100	\$	4,060		1,960
Advertising	\$	12,000	\$	6,000		(6,000)
Professional Development	\$	33,000	\$	16,500		(16,500)
Bank Service Fees	\$	-	\$	-		-
Miscellaneous Expense	\$	1,370	\$	2,404		1,034
Auto Lease	\$	2,145	\$	2,145		(0)
Subscriptions/Publications	\$	1,000	\$	1,000		-
Doubtful Accounts - General	\$	2,924	\$	-		(2,924)
Doubtful Accounts - RLF Loan Programs	\$	62,847	\$	-		(62,847)
FAME Fee on Loan Funds	\$	17,079	\$	17,079		-
In-Kind	\$	32,340	\$	139,428		107,088
	\$	-				
Pass-through Expenses	\$	500,000	\$	-	\$	(500,000)
Brownfields Grants	\$	500,000	\$	-		(500,000)
TOTAL EXPENSES	\$	5,618,017	\$	5,867,128	\$	249,111

Table 3: Detailed list of all expenses proposed for FY 2027 compared to expenses budgeted for FY 2026.

Changes in Expenses

Overall expenses are budgeted to increase by about \$249K, with the largest increase being in personnel, accounting for the larger Resilience Corps plus salaries, adjustments, and benefits, particularly health insurance costs. Many operating expenses are expected to be lower due to changes in project work, especially in consulting and software-related expenses.

The budget for FY 2027 also does not show any Brownfields or other pass-through funding. Brownfields work continues, but pass-through revenues and expenses are highly variable and have no overall impact on the agency's finances.

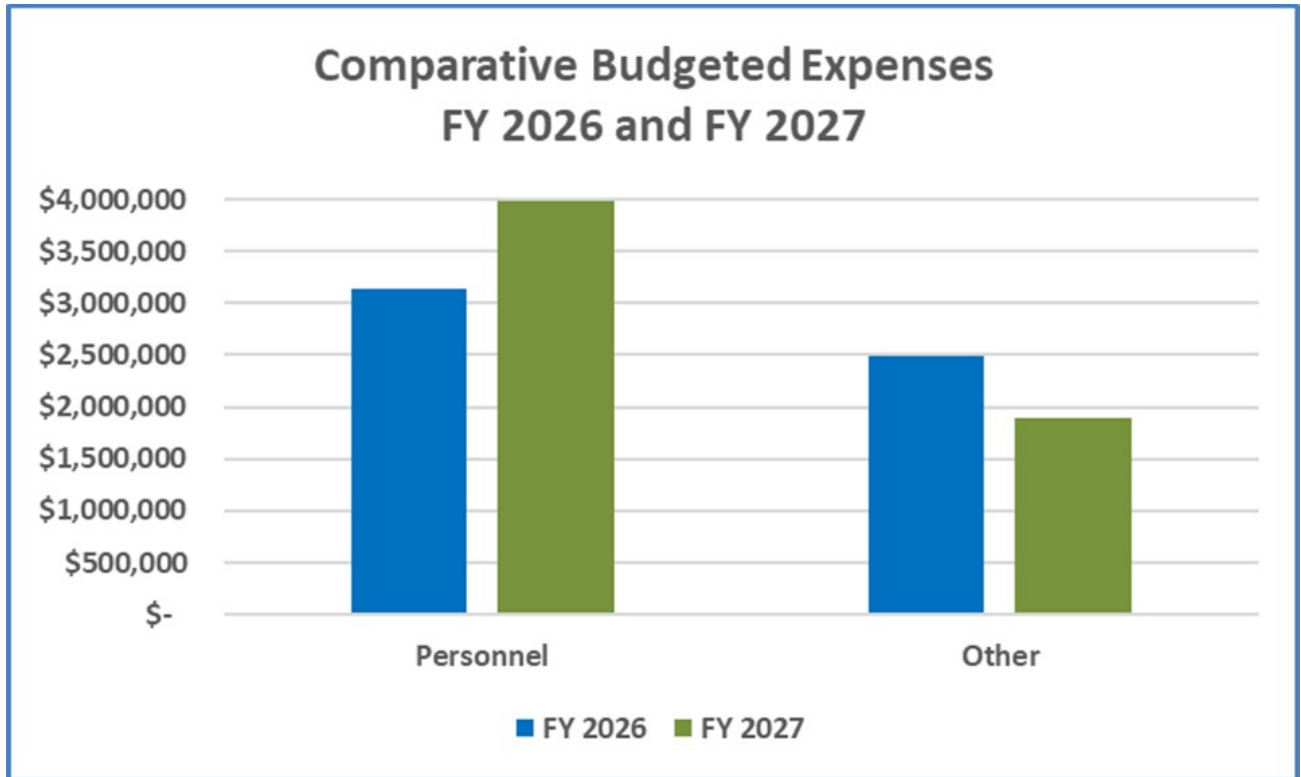


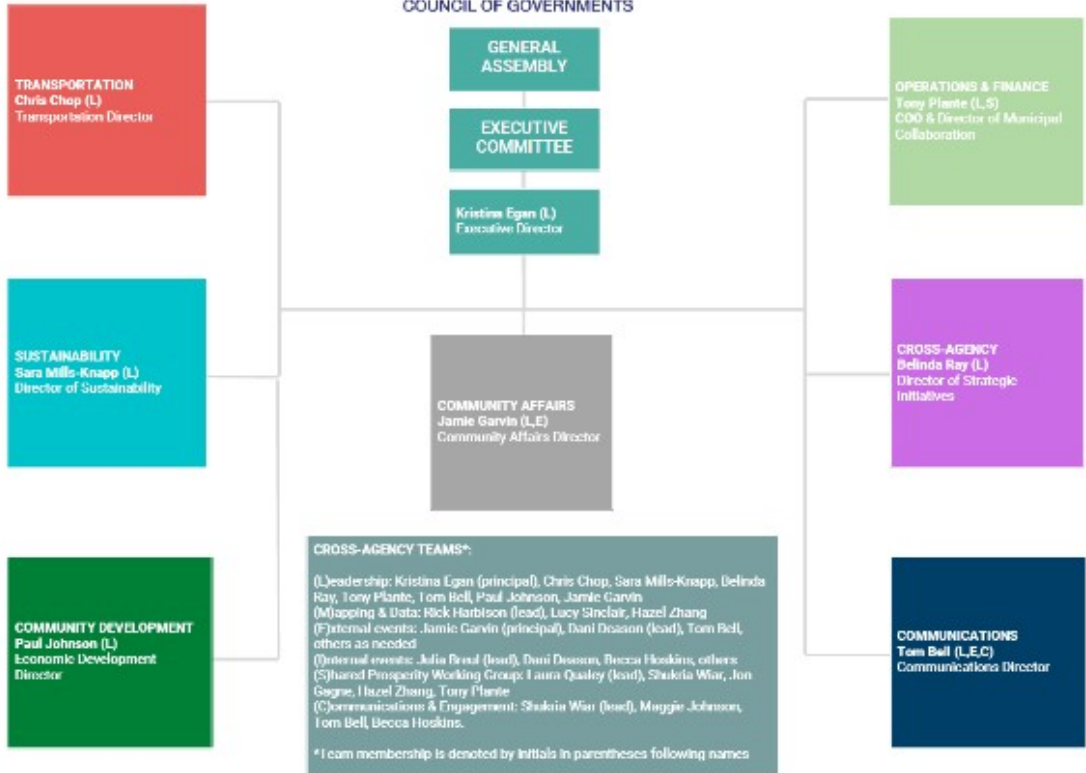
Figure 4: Comparison of personnel and other expenses between FY 2026 and FY 2027.

Personnel. Personnel costs are budgeted to increase by about \$845K compared to FY 2026, more than half of which is the Resilience Corps. The Resilience Corps was cut from the FY 2026 budget due to the loss of federal funding. Some of that funding was later restored and the Resilience Corps continues. For FY 2027, assuming funding is awarded, the Resilience Corps will grow from twelve fellows to twenty.

The FY 2027 budget is based on 34 positions (about 32.5 full-time equivalents, up from 31 positions included in the budget for FY 2026, but still slightly lower than the 35 positions budgeted in FY2025 before federal cuts). The current organizational chart appears below. The budget also includes allowances for inflation adjustments of 3% for eligible employees plus possible merit adjustments.

GPCOG

GREATER PORTLAND
COUNCIL OF GOVERNMENTS



4/6/2026



Figure 5: FY 2026 organizational chart as of April 2026.

Office. Office expenses proposed for FY 2027 are essentially flat and are based on actual contracts and leases or projected current year expenditures.

Consulting. Consulting services are down a little more than \$150K, mainly driven by reductions in some specialized software (Placer AI, NearMap), some reduction in consulting services in favor of staff hours, and changes in the projects in our portfolio. IT remains a significant cost as an organization that relies heavily on computers, data, GIS, and mapping tools.

Meetings and Travel. Meetings and travel expenses are budgeted \$13K less than FY 2026, which included a one grant-funded event focused on clean transportation trucks.

Other Direct Expenses. The increase in other direct expenses of approximately \$67K, due primarily to in-kind expenses and the cost of health insurance required for AmeriCorps fellows. These were partially offset by the decrease in doubtful accounts is due to loan write-offs that were included in FY 2026. Professional development for FY 2027 is projected to be about the same as the projected actual for FY 2026 while we look to create more targeted opportunities for staff to develop and maintain their skills.

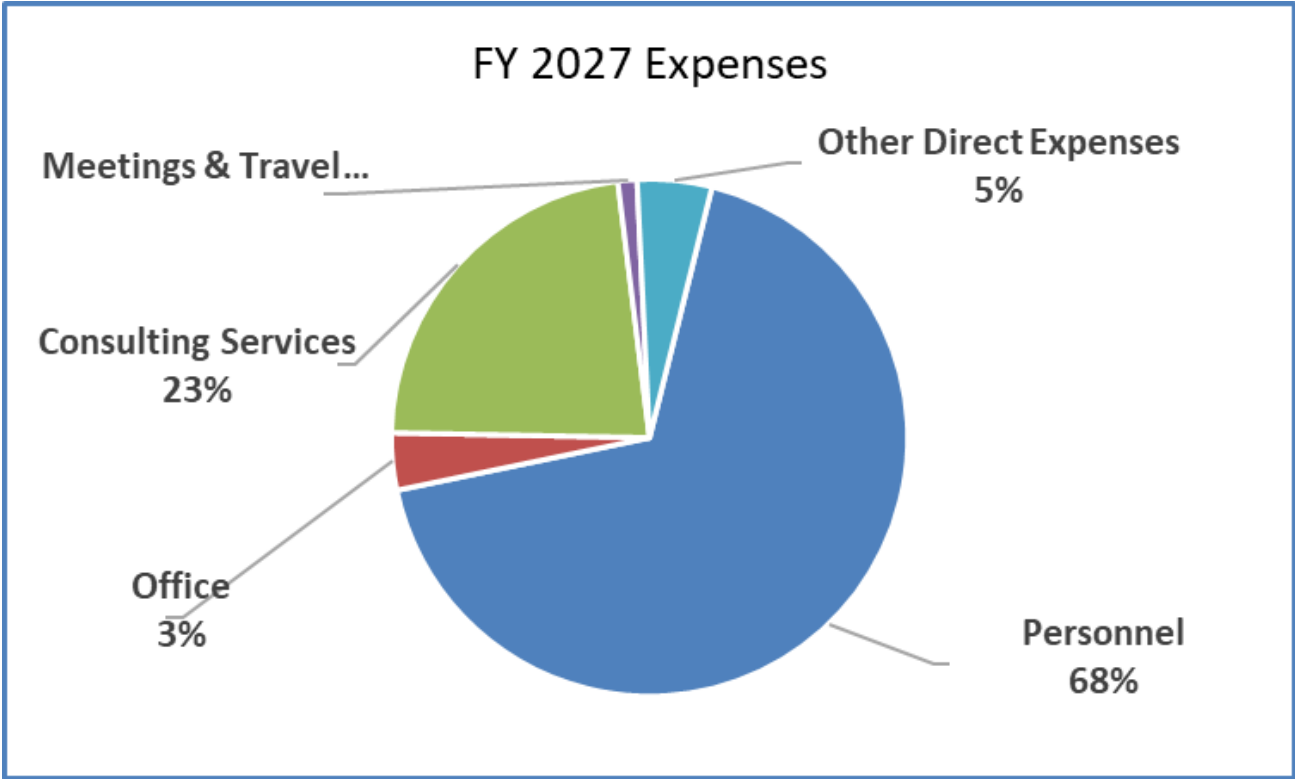


Figure 6: Pie chart showing the major categories of expenditures for FY 2027.

Member Dues Allocation

The Executive Committee recommended a member dues rate for FY 2027 of \$2.25 per capita, which is a 5 cent, or 2%, increase over FY2026. There are two exceptions: Cumberland County's dues are \$11,250 and the island member towns (Chebeague, Long and Frye Islands) each pay \$750 per year.

Member dues support direct services to individual cities and towns and groups of municipalities, regional services, and regional peer tables, as well as providing local match for federal and state grants that support community and regional priorities.

The priorities set by the Executive Committee and as expressed in the 2030 Strategic Plan are to develop new services and delivering more value to cities and towns. For 2027, GPCOG will continue existing services, and focus on providing more value to members by:

- Offering annual goal-setting workshop to every member
- Advancing policy proposals to reduce the property tax burden on residents
- Helping build a stronger municipal workforce pipeline

Within member services, funding was increased for general member services to offer the above new services. Following the pattern of FY 2026, more member dues have been budgeted for GPCOG's member-driven advocacy work.

Dues Allocation for FY 2027		Leveraged		Total
Member Services	\$ 350,000	\$ -	\$ 350,000	
General Member Services	\$ 175,000	\$ -	\$ 175,000	
Sustainability	\$ 75,000	\$ -	\$ 75,000	
Advocacy	\$ 75,000	\$ -	\$ 75,000	
Subregional Convenings	\$ 25,000	\$ -	\$ 25,000	
Match for Regional Work	\$ 279,408	\$ 258,113	\$ 426,354	
Transportation	\$ 20,000	\$ 159,193	\$ 179,193	
Economic Development	\$ 46,200	\$ 69,300	\$ 115,500	
Resilience Corps	\$ 111,167			
Land Use Planning	\$ 11,848	\$ 29,620	\$ 41,468	
Match for New Grants	\$ 90,193	Unknown	\$ 90,193	
TOTAL	\$ 629,408	\$ 258,113	\$ 776,354	

Table 4: Detailed list of how member dues will be used for member services and to match federal grants.

There are other services that members have requested GPCOG to offer, and the staff team will work in FY2027 to attract new revenues and grants to support these.

In member dues, the set aside for match is \$111K for the Resilience Corps, one of our most visible, impactful, and successful programs. While the new grant – if awarded – does not require matching funds, it also does not allow for program administration costs – the program manager, health insurance, FICA taxes, or other expenses. The amount set aside for matching new grants, meanwhile, is \$143K less than FY 2026, reflecting an environment with fewer and more competitive funding opportunities.

Attachment D

Corporate Borrowing Resolution

[to be attached – Aga sending revised 4/29]



Corporate Borrowing Resolution

I hereby certify that I am the duly elected and qualified Clerk or Registered Agent of _____, (the "Corporation"), a corporation duly organized and existing under the laws of the State of Maine, and the following is a true and complete copy of Resolutions duly adopted by its Board of Directors in accordance with applicable law, its Articles of Incorporation and By-laws, and any agreement by which it is bound, at a meeting at which a quorum was present and voting, or by unanimous written consent of the Board of Directors, held or dated _____, 202____, and that each Resolution is now in full force and effect; and shall remain in full force and effect until a Certificate of a duly adopted modifying or terminating Resolution of this Corporation has been delivered to, and acknowledged by, MAINE COMMUNITY BANK (the "Bank").

ACCOUNT

AUTHORITY: RESOLVED: That MAINE COMMUNITY BANK is hereby designated as a depository of this Corporation, with authority to accept at any time for credit or collection deposits by whomever made of funds in whatever form and in whatever manner endorsed.

FURTHER RESOLVED: That said Bank is hereby authorized and directed to pay or otherwise honor or apply, without inquiry as to the circumstances of issue, and without regard to the application of the proceeds thereof, any and all monies, checks, drafts, notes, bills of exchange, acceptances, undertakings, items, funds or other instruments or orders for the payment, transfer or withdrawal of money for whatever purpose, to whomever payable and without limitation as to amount, when signed, accepted or endorsed by any one (1) of the following officers or agents: _____ even though drawn or endorsed to cash, or in blank, or to the individual order of any signing officer or agent, or even though tendered in payment of his/her individual obligation. Any required signature may be a facsimile signature.

BORROWING

AUTHORITY: RESOLVED: That this Corporation be and hereby is authorized to borrow money, obtain credit or receive letters of credit from MAINE COMMUNITY BANK from time to time, or at any time thereafter for such periods, including extensions, modifications and renewals, upon such terms and with such security as any one of the persons from time to time holding the office of President or Treasurer, or _____ of this Corporation may deem advisable (all documents shall not require all signatures); and that said officers acting as aforesaid are hereby authorized on behalf of this Corporation to execute and deliver any and all instruments necessary or desired by the Bank to effect the same, including, without limiting the generality of the foregoing, notes, leases or any other evidences of indebtedness, all in such form as may be requested or accepted by the Bank, and as security for any such borrowing or credit, to mortgage, pledge, assign, grant a security interest in, convey or transfer by way of pledge or otherwise, real or personal property, stocks, bonds, notes, bills of lading, warehouse receipts, accounts receivable, amounts due or to become due on open accounts or contracts, insurance policies, inventory, machinery, equipment or any other rights or property, tangible or intangible, of this Corporation, and to execute any and all writings necessary or desired by the Bank to effect the same or incidental thereto, including, without limiting the generality of the foregoing, security agreements, financing statements, assignments, mortgages, powers of attorney, pledge agreements, loan agreements, lease agreements and commitment letters, and to discount bills receivable and negotiable instruments, with power to endorse the same in the name of the Corporation.

FURTHER RESOLVED: that the Bank be and hereby is authorized and directed, without limitation or inquiry, irrespective of the circumstances to honor and carry out all orders, directions or instructions of said officers as to the disposition of all amounts borrowed or credit obtained on behalf of the Corporation hereunder, and the Bank shall be under no obligation or liability for the use or disposition of any amounts borrowed or credit obtained, even though used for the benefit of, or deposited to, the credit of any of said officers.

FURTHER RESOLVED: That any said officer is authorized to withdraw, after written consent of the Bank, any document, security or property held by the Bank, whether held as collateral or for safekeeping or any other purpose.

GUARANTYING

AUTHORITY: RESOLVED: That this Corporation be and hereby is authorized to guaranty the borrowing of money, the obtaining of credit or the receiving of letters of credit by _____ from MAINE COMMUNITY BANK from time to time, or at any time hereafter for such periods, including extensions and renewals, upon such terms and with such security as any one of the persons from time to time holding the office of President or Treasurer, or

_____ of this Corporation, may deem advisable (all documents shall not require all signatures); and that said officers acting as aforesaid are hereby authorized on behalf of this Corporation to execute and deliver any and all instruments necessary or desired by the Bank to effect such guaranty, including, without limiting the generality of the foregoing, guaranties in such form as may be requested or accepted by the Bank, and as security for any such guaranty, to mortgage, pledge, assign, grant a security interest in, convey or transfer by way of pledge or otherwise, real or personal property, stocks, bonds, notes, bills of lading, warehouse receipts, accounts receivable, amounts due or to become due on open accounts or contracts, insurance policies, inventory, machinery, equipment or any other rights or property, tangible or intangible, of this Corporation, and to execute any and all writings necessary or desired by the Bank to effect the same or incidental thereto, including, without limiting the generality of the foregoing, security agreements, financing statements, assignments, mortgages, powers of attorney, pledge agreements, loan agreements, lease agreements and commitment letters, and to discount bills receivable and negotiable instruments, with power to endorse the same in the name of the Corporation.

GENERAL: RESOLVED: That all authorities and certificates including the identification of officers and agents, delivered to the Bank shall be continuing ones in full force and effect until a certificate of a duly adopted modifying or terminating Resolution of this Corporation has been delivered to the Bank and acknowledged; and that the Secretary/Clerk of this Corporation is authorized to certify to the Bank that these Resolutions have been duly adopted by its Board in accordance with applicable law, its Articles of Incorporation and By-laws, and any other agreement by which it is bound. All prior acts of officers or agents in dealing with the Bank on its behalf whether related to borrowing or otherwise, are ratified.

I FURTHER CERTIFY that the present officers of the Corporation duly elected or appointed are as follows:

<u>Name</u>	<u>Title</u>
_____	President
_____	Treasurer

IN WITNESS WHEREOF I have hereunto set my hand and affixed the seal of this Corporation this _____ day of _____, 202____.

By:

Its: Clerk or Registered Agent

I hereby certify that I am a director of said corporation, and that the foregoing is a current copy of resolutions passed as therein set forth, and that the same are now in full force.

Date

Name:

(To be signed by a director other than the above

Clerk or Registered Agent)

Attachment E

Proposed GPCOG Bylaws Changes

BYLAWS

of the Greater Portland Council of Governments

ARTICLE I

NAME

The name of this corporation shall be the GREATER PORTLAND COUNCIL OF GOVERNMENTS (also known as GPCOG). Its principal place of business shall be 970 Baxter Boulevard, Portland, Maine 04103.

ARTICLE II

GENERAL PROVISIONS

Section 1. Area Served. The area served by GPCOG shall be that geographic area within the designated regional planning and development district, known as the Greater Portland Council of Governments region, established by State statute.

Section 2. References. References in these Bylaws to the Articles of Incorporation shall mean this GPCOG's Articles of Incorporation as amended from time to time as on file with the Secretary of State of Maine. References to the Maine Nonprofit Corporation Act (the "Act") and to particular sections of said Act are to said Act and said sections as amended from time to time. The headings of Articles and Sections in these Bylaws are for convenience only and shall not be taken into account in construing these Bylaws.

Section 3. Office and Location. **The** registered office of this GPCOG in Maine shall be the office of the Registered Agent, which is set forth in the Articles of Incorporation. GPCOG may have such other offices and places of business both within and without the State of Maine as the Board of Directors may from time to time establish, or as the business of GPCOG may from time to time require.

Section 4. Registered Agent. GPCOG shall have a Registered Agent, who shall not by reason of such position be an officer. The Registered Agent of GPCOG shall be a resident of the State of Maine. The initial Registered Agent shall be named in the Articles of Incorporation and shall serve until his or her death or resignation from office, or until a successor is appointed by the Board of Directors. The Registered Agent may certify votes and actions of the Board of Directors and its committees, and shall perform such other duties and have such powers as are prescribed by the Act.

ARTICLE III

PURPOSE

As described in its Articles of Incorporation, the purposes of GPCOG are exclusively for charitable, scientific and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code and GPCOG shall not carry on any activities not permitted to be carried on by an organization exempt from federal income tax under section 501(c)(3), or corresponding provisions of any subsequent tax laws. Within these purposes, the purposes of GPCOG shall include lessening the burdens of local governments in Maine by acting as an instrumentality of GPCOG's local government members and fostering cooperative efforts among those local governments in considering problems, articulating policies and developing plans that involve more than one community. In furtherance of these purposes, GPCOG will: (i) serve as a mutual forum to identify, discuss, study and bring into focus regional challenges and opportunities and serve as a liaison for its members; (ii) provide an organizational structure for the collection and exchange of information to enable effective communication and coordination among governments and agencies; (iii) exercise such powers as are exercised or capable of exercise separately or jointly by its member governments and are necessary or desirable for dealing with problems of regional and local concern, and (iv) advocate on behalf of governments.

ARTICLE IV

MEMBERSHIP

Section 1. Overview.

GPCOG's membership shall have one class of members: Full Members.

Section 2. Eligibility for Membership.

Full Members: Full membership will be open to the County of Cumberland and to any municipality within the Greater Portland Council of Governments region.

Section 3. Dues Assessment.

Dues will be proposed annually by the Board of Directors and approved by the Membership.

Section 4. Membership Application/Withdrawal.

Application for membership or withdrawal from GPCOG Membership shall be made by formal resolution adopted by the governing body requesting consideration. The Membership may vote to suspend any member for failure to pay its annual dues assessment of GPCOG.

Section 5. Duties and Functions.

The Full Members shall include representatives of all GPCOG member municipalities and Cumberland County Government. Full Members are voting members, whose duties and functions include:

1. election of officers and representatives to the Board of Directors;
2. adoption of the annual GPCOG budget and the dues assessment for all Full Members;
3. adoption and amendment of GPCOG Bylaws;
11. Establishment of policy guidelines for the Board of Directors and policy changes necessary to accommodate changes in GPCOG region.

Section 6. Representatives.

Full Members: Member municipalities with less than 10,000 population, as determined by the last Decennial Census, shall have two (2) representative Full Members. Municipalities with populations greater than 10,000, as determined by the last Decennial Census, shall have an additional representative Full Member for each 10,000 increment in population. At least one (1) representative Full Member for each municipality shall be a municipal officer. The other representative(s) Full Member shall be either a municipal officer or a designee elected by a majority vote of the municipal officers. "Municipal officer" is defined as the members of a selectboard or the town council for a town, or the mayor and city councilors of a city. Member counties shall have

no more than two (2) representatives, at least one of which must be an elected commissioner.

Section 7. Alternate Representatives.

The Member's governing body shall appoint in writing an alternate representative who may vote for the member by written proxy only in the official representative's absence.

Section 8. Meetings of the Membership.

12. Annual Meetings. The Membership shall meet at least annually prior to June 25th at a time and place determined by the President and with ten days notice to each representative.

- a. Special Meetings. Special meetings may be called by the President, by a majority vote of the Board of Directors, or by request of 25 percent of the Full Membership.

Section 9. Notice of Meetings.

Notice of either the annual meeting of Members or a special meeting of Members shall be in writing and delivered either personally, by electronic transmission, or mail least ten days, but not more than fifty days, prior to the date fixed for the meeting. All notices shall be addressed to a Member at that address as it appears on the records of GPCOG. A statement sworn by the secretary of GPCOG that the Members have been notified shall be deemed sufficient evidence that notification has taken place.

Section 10. Power to vote.

Each official representative of a Full Member shall be entitled to one (1) vote.

Section 11. Quorum.

Twenty-five percent of the official representatives of Full Members shall be present to constitute a quorum.

ARTICLE V

BOARD OF DIRECTORS

Section 1. Duties and Functions.

The Board of Directors is the policy implementing body of GPCOG and shall consist of nine (9) to eleven (11) individuals from member municipalities plus an *ex officio* non-voting representative from Cumberland County Government. Its duties and functions shall include, but are not limited to, the authority to:

13. act on behalf of the Membership in the conduct of business of GPCOG;
14. appoint, fix the salary of, and remove the Executive Director taking into consideration evaluations made by the Portland Area Comprehensive Transportation System (PACTS) Policy Committee, which must include input from PACTS Policy Committee member municipalities which are not members of GPCOG, as set out in Article VII Section 6;
 1. propose an annual budget and annual dues assessment to the Membership;
 2. approve regional policies, studies and plans where required;
15. receive, hold and disburse funds and enter into necessary contracts for GPCOG; provide for an annual audit;
3. render advice and technical assistance at the request of members in accordance with GPCOG policies;
4. set fees for services and seek and accept contributions and grants;
5. exercise such municipal powers as may be delegated to GPCOG by any of its members;
6. create and dissolve standing and temporary committees, and special task forces;
7. create and dissolve special funds and periodically review the operations budget, investments and financial matters;
16. propose to the Membership, as provided for in Article VI, Section I, nine (9) to eleven (11) representatives from member municipalities to serve as the Board of Directors, three (3) of whom shall be the Officers, and one ex-officio Cumberland County Government representative.

Section 2. Representatives.

Each member of the Board of Directors shall be a representative of a member municipality or County of Cumberland to the Membership. The Board of Directors shall include a mix of elected municipal officers and senior municipal staff, the majority of which shall be elected municipal officers and shall reflect a geographic balance and diversity of GPCOG membership.

Composition of the Board of Directors shall fairly represent a balance between Committee members representing municipalities that are members of the PACTS Policy Committee and municipalities which are not members of the PACTS Policy Committee.

Section 3. Meetings of the Board of Directors.

The Board of Directors shall meet a minimum of eight (8) times per year or at the call of the President, at the direction of the Membership, or upon request of one-third of the members of the Board of Directors. The Executive Director shall give notice of the business to be conducted and the time and place of the meetings to each member of the Board of Directors at least seven (7) days prior to the meeting.

Section 4. Power to vote.

Each Board Member shall be entitled to one (1) vote.

Section 5. Quorum.

A majority of the Board of Directors shall be present to constitute a quorum.

ARTICLE VI

OFFICERS AND STAFF

Section 1. Election of Officers.

The elected officers of GPCOG shall consist of a President, a First Vice President/Treasurer and a Second Vice President/Secretary. All officers shall be the designated municipal representative to the Board of Directors from their municipality.

A Nominating Committee comprised of a minimum of three (3) representatives of the Membership will be appointed by the President to recommend at the annual meeting of the Membership a slate of officers and members of the Board of Directors that reflects a geographic balance of GPCOG membership. Further nominations from the floor may be made at the annual meeting; however, consent to serve shall be obtained from all nominees before nominations are made.

All officers will be elected at the annual meeting of GPCOG Membership and will serve for a term of one (1) year or until their successors are elected. No individual shall hold the office of President of GPCOG for more than two (2) consecutive years. A majority vote of the Membership quorum will elect.

The Board of Directors may fill vacancies in offices occurring between annual elections if it determines that such action is necessary and convenient to GPCOG.

Section 2. Duties.

The President will preside over the Membership, and Board of Directors during his or her term of office, propose to the Board of Directors for approval appointments to committees and task forces needed to effectively conduct the business of GPCOG, work with the Executive Director of GPCOG to facilitate smooth agency operation, and coordinate the annual evaluation of the Executive Director.

The First Vice President/Treasurer will preside over meetings in the absence of the President, and will assist the President in carrying out his or her responsibilities during the term of office.

The Second Vice President/Secretary will preside over meetings in the absence of the President and the First Vice President in carrying out his or her responsibilities during the term of office.

All officers shall have, in addition to the duties enumerated here, such additional duties as are commonly incidental to their respective offices, and such duties as the Membership and Board of Directors shall, from time to time, designate in accordance with these Bylaws.

Section 3. Staff.

The staff of GPCOG will include an Executive Director, who will staff and be responsible to the Board of Directors, and other administrative and technical staff as recommended by the Board of Directors and approved by the Membership. Staff will serve in the capacity of Clerk of GPCOG. The Clerk shall see that a complete record of the corporation's activities is properly kept and maintained, and that the annual report of these activities is prepared for the Membership and distributed annually to each member government. The Finance Director shall see that complete financial records are properly kept and maintained, and that a financial report is prepared for the Membership and distributed annually to each member government. Staff members will have no voting powers in GPCOG affairs.

ARTICLE VII

Portland Area Comprehensive Transportation System (PACTS) Policy Committee

Section 1. Standing Committee Established; Purpose.

Pursuant to Article V, Section 1 (9) GPCOG Board of Directors has established a standing committee for the purpose of exercising the duties and responsibilities of the Portland Area's Metropolitan Planning Organization, established by federal law and designated by the Governor of Maine, called the Portland Area Comprehensive Transportation System (PACTS) Policy Committee.

This Article VII implements an “Agreement for Merger and Integration of PACTS and GPCOG” dated January 23, 2020 and is intended to integrate PACTS within GPCOG without interfering with PACTS’s discharge of its duties and responsibilities as the Portland region’s Metropolitan Planning Organization.

Section 2. Membership.

PACTS Policy Committee membership will be established by the PACTS Policy Committee pursuant to 23 U.S. Code Section 134.

Section 3. Autonomy within GPCOG.

The PACTS Policy Committee is established as a standing, permanent committee within GPCOG with full and exclusive authority over all matters relating to PACTS’s responsibilities as the region’s MPO, including the PACTS budget.

Section 4. Duties and functions.

The PACTS Policy Committee will perform all duties and functions required by federal law as the region’s Metropolitan Planning Organization.

The PACTS Policy Committee will have full authority to establish subcommittees, working groups and other organizational structures, as well as operating procedures and guidelines, in the exercise of its authority under this Article.

Section 5. Staffing.

The PACTS Policy Committee will be staffed by GPCOG in a manner that adequately enables the PACTS Policy Committee to discharge its duties and functions.

Section 6. Participation in management of GPCOG Executive Director.

The PACTS Policy Committee will have a formal role in GPCOG Board of Directors’ hiring, evaluation and firing of GPCOG Executive Director. This participation must include a formalized process to include a representation of municipal PACTS Policy Committee members which are not members of GPCOG.

ARTICLE VIII

All documents to be executed by the corporation, including deeds, leases, promissory notes, or other instruments, except checks, shall be executed by the President, or the President’s designee who may be the Executive Director, on behalf of the corporation.

All checks issued by the corporation shall be executed by either the Executive Director, the Finance Director, the Personnel Administrator or other appropriate staff as may be necessary to fulfill the obligations of GPCOG and as designated by the Executive Director.

ARTICLE IX

No official representative or officer shall receive any pay, compensation or benefit from the corporation, directly or indirectly, for being a member or performing any duties. This bylaw does not prohibit the reimbursement of incidental expenses necessarily incurred in the business of the organization. Nor shall it prohibit the employment of persons, including official representatives to perform duties for the organization and receive compensation therefor, upon proper authorization of the Board of Directors.

ARTICLE X

FISCAL YEAR

The GPCOG fiscal year will be from July 1 through June 30.

ARTICLE XI

BYLAWS REVIEW

These Bylaws may be amended by a two-thirds vote of the quorum present and voting at the annual or special meeting of the Membership, provided a written notice shall be sent to each member at least 15 days prior to the meeting.

ARTICLE XII

DISSOLUTION

GPCOG's articles state that in the event of its final liquidation and dissolution, any assets remaining after the payment of debts and the satisfaction of liabilities shall be distributed either (1) to the State of Maine or political subdivision thereof for a public purpose or (2)

for one or more exempt purposes to an organization described in § 501(c)(3) and whose income is also excludable from gross income under § 115(1)..

ARTICLE XIII

Indemnification

Section 1. Right to Indemnification. GPCOG shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceedings, whether civil, criminal, administrative or investigative, by reason of the fact that he or she is or was a Director, officer, employee or agent of GPCOG, or is or was serving at the request of GPCOG as a Director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by him or her in connection with such action, suit or proceeding; provided that no indemnification shall be provided for any person with respect to any matter as to which he or she shall have been finally adjudicated in any action, suit or proceeding not to have acted in good faith in the reasonable belief that his or her action was in the best interest of GPCOG or, with respect to any criminal action or proceeding, had reasonable cause to believe that his or her conduct was unlawful. The termination of any action, suit or proceeding by judgment, order or conviction adverse to such person, or by settlement or plea of nolo contendere or its equivalent, shall not of itself create a presumption that such person did not act in good faith in the reasonable belief that his or her action was in the best interests of GPCOG, and, with respect to any criminal action or proceeding, had reasonable cause to believe that his or her conduct was unlawful.

Section 2. Indemnity Against Expenses. Any provision of subsection 1 to the contrary notwithstanding, to the extent that a Director, office, employee or agent of GPCOG has been successful on the merits or otherwise in defense of any suit or proceeding referred to in Subsection 1, or in defense of any claim, issue or matter therein, he or she shall be indemnified against expenses, including attorneys' fees, actually and reasonably incurred by him or her in connection therewith.

Section 3. Expenses Incurred in Civil or Criminal Action. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by GPCOG in advance of the final disposition of such action, suit or proceeding as authorized by the Board of Directors in the manner provided below upon receipt of an undertaking by or on behalf of the Director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by GPCOG as authorized in this section. Any payment of expenses as provided in this section shall be made by GPCOG only as authorized in the specific case upon a determination that the payment of such expenses is proper in the circumstances because he or she has met the applicable standard of conduct set forth in Article VIII, Section 1. Such determination shall be made by the Board of Directors by a majority vote of a quorum consisting of Directors who were not parties to such action, suit or proceeding, or if such a quorum is not obtainable, or even if obtainable, if a quorum of disinterested Directors so directs, by independent legal counsel in a written opinion. Such a determination, once made by the Board of Directors may not be

revoked by the Board of Directors, and upon the making of such determination by the Board of Directors, the Director, officer, employee or agent may enforce the payment of expenses against GPCOG by a separate action notwithstanding any attempted or actual subsequent action by the Board of Directors.

ARTICLE XIV

Public Benefit GPCOG Provisions

Section 1. Restrictions on Board of Directors Members. No more than forty-nine percent (49%) of the individuals on the Board of Directors may be financially interested persons. For the purposes of this section, "financially interested person" means (a) an individual who has received or is entitled to receive compensation from GPCOG for personal services rendered to GPCOG by that individual within the previous twelve (12) months, whether as a full-time or part-time employee, independent contractor, consultant or otherwise, excluding any reasonable payments made to Directors for serving as Directors. An individual is considered to receive compensation for services rendered to GPCOG by that individual if the individual is entitled to receive, other than as a shareholder of a publicly held corporation, a portion of the net income of a corporate or other business entity that provides, for compensation, personal services to GPCOG; or (b) a spouse, brother, sister, parent or child of the individual described in the foregoing subsection (a).

Section 2. Conflict-of-interest transactions.

(a) This section sets forth GPCOG's policies on conflict of interest transactions. This section is intended to ensure that GPCOG is in compliance with the provisions of § 718 of the Act, as it may be amended from time to time. A conflict-of-interest transaction is a transaction in which a Director or officer of GPCOG has a direct or indirect financial interest. For the purposes of this section, a Director or officer has an indirect interest in a transaction if:

(i) Another entity in which the Director or officer has a material interest or in which the director or officer is a general partner is a party to the transaction; or

(ii) Another entity of which the Director or officer is a Director, officer or trustee is a party to the transaction.

(b) A conflict-of-interest transaction is not voidable or grounds for imposing liability on a Director or officer of GPCOG if the transaction was fair at the time it was entered into or is approved as provided in subsection (c) below.

(c) A transaction in which a Director or officer of GPCOG has a conflict of interest may be approved before or after consummation of the transaction as follows:

(i) The Board of Directors or a committee of the Board of Directors may authorize, approve or ratify a transaction under this section if the material facts of the transaction and the Director's or officer's interest are disclosed or known to the Board of Directors or committee of the Board of Directors. The transaction may be approved only if it is fair and equitable to the corporation as of the date the transaction is authorized, approved or ratified. The party asserting fairness of any such transaction has the burden of establishing fairness.

(ii) If the Board of Directors so requests, a transaction under this section may be approved by the Maine Attorney General or by the Superior Court in an action in which the Attorney General is joined as a party. If the Board of Directors is unable to make a decision regarding a transaction, one or more Directors or officers may request approval of the Attorney General or the court in accordance with this subsection. The transaction may be approved only if it is fair and equitable to the corporation as of the date the transaction is authorized, approved or ratified. The party asserting fairness of any such transaction has the burden of establishing fairness.

(d) For purposes of subsection (c), a conflict-of-interest transaction is approved if it receives the affirmative vote of a majority of the Directors on the Board of Directors or on a committee of the Board of Directors who have no direct or indirect interest in the transaction, but a transaction may not be approved under this subsection by a single Director. If a majority of the Directors on the Board of Directors who have no direct or indirect interest in the transaction vote to approve the transaction, a quorum is present for the purpose of taking action under this section, notwithstanding any other provision of these Bylaws.

Notwithstanding the foregoing, the Board of Directors or the executive committee of the Board of Directors has authority to fix the compensation of Directors for their services as Directors or officers or in any other capacity.

ARTICLE XV

PARLIAMENTARY PROCEDURE

The parliamentary authority shall be the current edition of Robert's Rules of Order Newly Re-vised for all matters not covered in these Bylaws.

Adopted by majority vote of the Membership at the Annual Meeting on May 28, 2020 and intended to replace all previously adopted corporation Bylaws. Such vote attested to by

President of the Greater Portland Council
Of Governments

Date

17. GPCOG Original Articles of Incorporation

State of Maine

Title 13, Chapter 81
Chapter Fifty-four

Certificate of Organization of a Corporation, under
of the Revised Statutes, and Amendments thereto.

The undersigned, officers of a corporation duly organized at 192 Middle Street
city _____
in the town of Portland, State of Maine, on the 15th day of
April A.D. 1969, hereby certify as follows:

The name of said corporation is The Council of Governments of the Greater Portland Region

The purposes of said corporation are _____

1. The Council of Governments of the Greater Portland Region is a voluntary organization of local governments whose purpose is to foster cooperative effort in considering problems, articulating policies and developing plans that involve more than one community. This organization desires to:
 - A. Serve as a mutual forum to identify, discuss, study, and bring into focus regional challenges and opportunities.
 - B. Provide organizational machinery to enable effective communication and coordination among governments and agencies. Serve as a vehicle for the collection and exchange of information.
 - C. Maintain liaison with members, governmental units, and groups or organizations concerned with regional issues and opportunities.
 - D. Act as spokesman where membership directs that role.
2. To carry out the above purposes, the Council:
 - A. May acquire funds and property and receive services by subscriptions, assessment, gift and grant from the Federal or State governments, or from any instrumentality of the same, from the governments of the Greater Portland Region, and from any private corporation, association, or individual.
 - B. May hold, manage, invest, and reinvest the same and disburse the same for the above stated purposes and for any purpose connected with the promotion of good municipal government, the betterment of the public, and the promotion of social welfare and may own, hold, buy, sell, lease, pledge, mortgage and acquire all kinds of property, real and personal, necessary or

incidental to carrying on any of the above purposes.

3. In carrying out the above purposes, the Council shall act as an instrumentality of the local governments which are or become members thereof and shall exercise its powers only in accordance with the Bylaws adopted by its members.

4.

Said corporation is located in the ^{city} town of Portland County of Cumberland State of Maine.

The number of officers is four and their names are as follows:

President Dorothy I. Merrill

Vice-President Grata M. Brown

Secretary or Clerk Sidney W. Thaxter

Treasurer Esther L. Googins

Directors or Trustees Dorothy I. Merrill, Grata M. Brown, Nathelene F. Walker, Wilma M. Peterson, Clara P. Devine, Jacquelin T. Libby and Elizabeth F. Pond

Witness our hands this 15th day of April A.D. 19 69

Dorothy I. Merrill President

Esther L. Googins Treasurer

Dorothy I. Merrill
Grata M. Brown
Nathelene F. Walker
Wilma M. Peterson
Clara P. Devine
Jacquelin T. Libby
Elizabeth F. Pond

Directors
--or--
Trustees

GPCOG Restated Articles of Incorporation

EXHIBIT A

The purposes of the Corporation are exclusively for charitable, scientific and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code and the Corporation shall not carry on any activities not permitted to be carried on by an organization exempt from federal income tax under section 501(c)(3), or corresponding provisions of any subsequent tax laws. Within these purposes, the purposes of the Corporation shall include lessening the burdens of local governments in Maine by acting as an instrumentality of the Corporation's local government members and fostering cooperative efforts among those local governments in considering problems, articulating policies and developing plans that involve more than one community. In furtherance of these purposes, the Corporation will: (i) serve as a mutual forum to identify, discuss, study and bring into focus regional challenges and opportunities and serve as a liaison for its members; (ii) provide an organizational structure for the collection and exchange of information to enable effective communication and coordination among governments and agencies; (iii) exercise such powers as are exercised or capable of exercise separately or jointly by its member governments and are necessary or desirable for dealing with problems of regional and local concern, and (iv) advocate on behalf of governments.

In furtherance hereof, but not by way of limitation, the Corporation shall be permitted to do everything necessary, proper, advisable or convenient for the accomplishment of the foregoing purposes, and to do all other things incidental to them, or connected with them, that are not forbidden by laws, the Articles of Incorporation, or the Corporate Bylaws; provided, however, that the Corporation shall not engage in any transaction, or do or permit any act or omission, which shall operate to deprive it of its tax exempt status as a Corporation described in section 501(c)(3) of the Internal Revenue Code.

EXHIBIT B

The membership shall consist of Full Members. Application for membership or withdrawal from the GPCOG membership shall be made by formal resolution adopted by the governing body requesting consideration. The Membership may vote to suspend any member for failure to pay its annual dues assessment of the GPCOG.

Full Members: Full membership in the General Assembly will be open to the County of Cumberland and to any municipality within the Greater Portland Council of Governments region. The Full Members shall include representatives of all GPCOG member municipalities and Cumberland County. Full Members are voting members, whose duties and functions include:

- 1) election of officers and representatives to the Board of Directors;
- 2) adoption of the annual GPCOG budget and the dues assessment for all Full Members;
- 3) adoption and amendment of GPCOG Bylaws;
- 4) Establishment of policy guidelines for the Board of Directors and policy changes necessary to accommodate changes in the GPCOG region

EXHIBIT C

The Corporation is not organized and shall not be operated for profit.

No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its directors, officers or other private persons, provided however, that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Exhibit A hereof, and except that the Corporation shall not be empowered to do anything prohibited to corporations exempt under the provisions of section 501(c) (3) of the Internal Revenue Code, and in the event of its final liquidation and dissolution, any assets remaining after the payment of debts and the satisfaction of liabilities shall be distributed either (1) to the State of Maine or political subdivision thereof for a public purpose or (2) for one or more exempt purposes to an organization described in § 501(c)(3) and whose income is also excludable from gross income under § 115(1).

In the event that the Corporation is a private foundation as defined in section 509 of the Internal Revenue Code:

- (a) The Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by section 4942 of the Internal Revenue Code.
- (b) The Corporation shall not engage in any act of self-dealing as defined in section 4941(d) of the Internal Revenue Code.
- (c) The Corporation shall not retain any excess business holdings as defined in section 4943(c) of the Internal Revenue Code.
- (d) The Corporation shall not make any investments in such manner as to subject it to tax under section 4944 of the Internal Revenue Code.
- (e) The Corporation shall not make any taxable expenditures as defined in section 4945(d) of the Internal Revenue Code.

It is intended that the Corporation shall be entitled to exemption under section 501(c)(3) of the Internal Revenue Code and shall not be a private foundation under section 509 of the Internal Revenue Code.

The Corporation shall possess any and all powers granted to nonprofit corporations pursuant to Title 13-B of the Maine Revised Statutes which are necessary or expedient to carry out the purposes set forth in the Article Second above and Exhibit A, but shall not possess or exercise any powers which would (a) cause the Corporation to be ineligible for exemption from income tax under section 501(c)(3) of the Internal Revenue Code or (b) cause contributions to the Corporation to be ineligible for deduction for federal income tax purposes under section 170(c)(2) of the Internal Revenue Code.

All references to the Internal Revenue Code in these Articles of incorporation refer to the Internal Revenue Code of 1986, as it now exists or as it may hereafter be amended, or to the corresponding provisions of any subsequent Federal tax laws.

Drummond Woodsum Memo: IRS Restrictions on lobbying



MEMORANDUM

TO: Organization

FROM: Chris G. Stevenson

RE: IRS Restrictions on Campaigning and Lobbying

DATE: Memo To File

The purpose of this memorandum is to provide a 501(c)(3) public charity (“Organization”) guidance with respect to IRS restrictions on political campaigning and lobbying, as applicable to 501(c)(3) organizations. As in discussed in more detail below, under IRS rules, Organization is prohibited from directly or indirectly engaging in any political campaigning with respect to a candidate for public office, but is allowed to expend a limited amount of its resources on lobbying for or against legislation. Part I of this memorandum provides several examples of common activities that could be considered prohibited political campaigning by Organization. Part II provides a general description of the level of expenditures for direct and grassroots lobbying Organization could make with respect to its 501(h) election, as well as a description of how to differentiate between lobbying and non-lobbying activities for purposes of these rules.

I. IRS Prohibition on Political Campaigning

Under the Internal Revenue Code and Treasury Regulations, all section 501(c)(3) organizations are absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office.¹ Violating this prohibition may result in revocation of Organization’s tax-exempt status as well as the imposition of certain excise taxes². For purpose of this rule, a candidate for public office includes a candidate for an elective national, state, or local public office.³

¹ Treas. Reg. §1.501(c)(3)-1(c)(3)(iii).

² IRC §§4955, 6852, 7409

³ Treas. Reg. § 1.501(c)(3)-1(c)(3)(iii).



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Examples of such prohibited political campaigning include:

- Any contribution of funds by Organization to a political campaign;⁴
- Organization distributing statements prepared by others that favor or oppose any candidate for public office;⁵
- Allowing a candidate to use an Organization's assets or facilities if other candidates are not given an equivalent opportunity;⁶
- Written or verbal public statements of position made on behalf of Organization in favor of, or in opposition to, any candidate for public office.⁷ This would include the leaders of Organization making partisan comments at official Organization functions or in official Organization publications. Even if a statement does not expressly tell an audience to vote for or against a specific candidate, Organization would be at risk of violating the political campaign prohibition if there is any message favoring or opposing a candidate. The IRS has noted that a statement can identify a candidate not only by stating the candidate's name, but also by other means such as referring to distinctive features of a candidate's platform or biography.⁸ For example, a statement such as "We must oppose any candidate keen on building a wall between this country and others" would likely be seen by the IRS as prohibited campaigning by Organization against Donald Trump.

The IRS provides the following example of relatively subtle statements that could result in prohibited campaigning if made at a 501(c)(3)-sponsored-event by its leader:⁹

IRS Example: Candidate A and Candidate B are candidates for the state senate in District W of State X. The issue of State X funding for a new mass transit project in District W is a prominent issue in the campaign. Both candidates have spoken out on the

⁴ IRS Fact Sheet FS-2006-17, *Election Year Activities and the Prohibition on Political Campaign Intervention for Section 501(c)(3) Organizations*

⁵ Id.

⁶ Id.

⁷ Treas. Reg. § 1.501(c)(3)-1(c)(3)(iii).

⁸ Id.

⁹ Id.



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issue. Candidate A supports the new mass transit project. Candidate B opposes the project and supports State X funding for highway improvements instead. P is the executive director of C, a section 501(c)(3) organization that promotes community development in District W. At C's annual fundraising dinner in District W, which takes place in the month before the election in State X, P gives a lengthy speech about community development issues including the transportation issues. P does not mention the name of any candidate or any political party. However, at the conclusion of the speech, P makes the following statement, "For those of you who care about quality of life in District W and the growing traffic congestion, there is a very important choice coming up next month. We need new mass transit. More highway funding will not make a difference. You have the power to relieve the congestion and improve your quality of life in District W. Use that power when you go to the polls and cast your vote in the election for your state senator." C has violated the political campaign intervention as a result of P's remarks at C's official function shortly before the election, in which P referred to the upcoming election after stating a position on an issue that is a prominent issue in a campaign that distinguishes the candidates.

Note that leaders of Organization can make partisan comments/writings **when speaking/writing for themselves as individuals outside of the organization**. In such situations, Organization leaders who speak or write in their individual capacity are encouraged to clearly indicate that their comments are personal and not intended to represent the views of Organization . Any such speaking/writing should never appear in any Organization publication or Organization -sponsored event.

Also, if Organization wished to engage in political campaigning it could consider forming a separate 501(c)(4) organization. Unlike 501(c)(3)'s that are prohibited from any campaigning, the IRS permits 501(c)(4) organizations to engage in political campaigning provided those activities are not the organization's primary activity.¹⁰ To that end, the 501(c)(4) would be required to have another social welfare purpose as its primary function.

¹⁰ IRS Rev. Rul. 81-95

Attachment F

FY27 Performance Goals for Executive Director

Deliver on FY27 agency goals. See the agency's FY27 priorities through – including year three of our Strategic Plan, the corresponding annual workplan, and our commitments under the MOU with MaineDOT. This means staying close enough to the work to catch issues early while giving staff and programs the support they need to succeed.

Turn more attention inward. Some important work in the year ahead will be behind the scenes. GPCOG needs to operate with excellence. A few years of growth and last year's experience with a rapidly changing funding environment gave staff insight into the need and opportunity for improving the infrastructure that undergirds the agency's work. Specific priorities include building stronger financial capacity, making the budgeting process easier and more responsive to changes, putting the DACI decision-making model into practice, and launching a new quality assurance process. By investing energy in getting this 'plumbing and wiring' right, everything we do will be more efficient and effective.

Champion the sustainability portfolio. The Sustainability Department is doing strong work, and a key priority this year is channeling more executive-level energy into propelling it forward. That means being personally engaged in fundraising, helping to shape and sharpen strategy, and building the kinds of relationships with municipal leaders that get resilience and mitigation thinking woven into how communities plan and invest.