

# TOWN OF NORWAY

## ANNUAL REPORT OF THE MUNICIPAL OFFICERS 2023 ~ 2024



*YEAR END JUNE 30, 2024*



Maine Dragon Boat Club  
Non Profit 501(c)3

[mainedragonboatclub.org](http://mainedragonboatclub.org)  
[mainedragonboatclub@gmail.com](mailto:mainedragonboatclub@gmail.com)  
207-890-7367

DRAGON BOATING! What is that? That was the question many people asked in 2017 when Dr. Rubin, an Oncologist at Stephens Memorial Hospital, planted an idea in the mind of Sherri Otterson. Sherri was familiar with Dragon Boating from her time living in Okinawa, Japan. But when Dr. Rubin said "Sherri we need a Dragon Boat" she started to do some research. Not only is Dragon Boating an international sport practiced in 80 countries around the world but a doctor in Canada found that it is great exercise for breast cancer survivors.

Sherri embarked on a quest to get a Dragon Boat which turned out to be not so easy. With the help of a small group of friends that meet weekly in 2023 at the Norway Memorial Library a plan was finalized. A 44 foot long, 22 person Dragon Boat was purchased from a company in Montreal, Canada. It was delivered on July 19th of 2023 to the public boat landing at Lake Penneesseewassee and 22 intrepid souls climbed aboard. Only 2 had ever been in a Dragon Boat. They were Steve and Linda Bond who were also certified coaches. After some quick instruction, we headed to our dock at Lakeside Norway. As we progressed down the lake and headed through the culvert we were cheered on by several people and even a few Loons!

Our mission since that day has been to provide free Dragon Boat lessons, 3 days a week. During the first year we had 120 people to show up and try out Dragon Boating. We ended the year with a Breast Cancer Survivor Event. In 2024 we started the summer with a ceremony called "Awakening the Dragon". This is where the dragon head of the boat sees the water for the first time. Our season is from June 1st to early October. We had 320 people try us out and during our second year and in addition to 3 free community paddles each week we added several special outings. These included an end of the school year paddle for the Woodstock Elementary Paddle for all students and parents, the 50th Reunion paddle for OHHS Class of 1974, Sunset paddles, The Hills Recovery Outing, Family Reunion, and the 4th of July Boat Parade. We also held an ALL Cancer Survivor event in June and a Breast Cancer Awareness week to end the season in October.

Around 20 of the people that tried Dragon Boating were so inspired that they formed the "DIRIGO DRAGONS". This is the first competitive Dragon Boat team in the state of Maine. They practiced twice a week with a goal of future participation in races outside of Maine.

The 2025 season will start on June 1st and continue to October. We will continue to have our 3 free community paddles each week and continue to host special events. Our goals for this year are to start an ALL CANCER SURVIVOR Paddling group and to purchase a 10 Paddler boat. Thank you Oxford Hills Community for all your support!

PADDLES UP TO A GREAT 2025 Season starting June 1st.

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## GENERAL INFORMATION

|                                       |                      |
|---------------------------------------|----------------------|
| Settled and known as Rustfield        | Spring 1786          |
| Incorporated as Town of Norway        | March 7, 1797        |
| Population last census                | 5,113                |
| Elevation                             | 380' above sea level |
| Latitude                              | 44' 13' West         |
| Longitude                             | 70' 32'              |
| Area                                  | 30,766 Acres         |
| Town's Valuation as of April 1, 2023  | \$546,022,995        |
| State's Valuation as of April 1, 2023 | \$560,850,000        |

### REPRESENTATIVE TO LEGISLATURE DISTRICT 81

Peter Wood  
118 Hemingway Rd  
Norway, Maine 04268  
(207) 890-3324  
[peter.wood@legislature.maine.gov](mailto:peter.wood@legislature.maine.gov)

### HOUSE OF REPRESENTATIVES

State House Station 2  
Augusta, Maine 04333-0002  
1-800-423-2900 year-round toll free message center  
(207) 287-1440 Voice      (207) 287-4469 TTY  
Maine Legislative Web Site – <https://legislature.maine.gov>

### STATE SENATOR DISTRICT 18

Richard Bennett  
75 Bennett Lane  
Oxford Maine 04270  
(207) 287-1505  
[richard.bennett@legislature.maine.gov](mailto:richard.bennett@legislature.maine.gov)

### SENATE CHAMBER

3 State House Station  
Augusta, Maine 04333  
1-800-423-6900  
(207) 287-1505  
Website: [www.mesenategop.com](http://www.mesenategop.com)  
[www.mainesenate.org](http://www.mainesenate.org)

**Selectmen meet 1st & 3rd Thursday 7:00 PM**  
**Planning Board meets 2nd & 4th Thursday 7:00 PM**  
**Firemen meet 1st Monday 7:00 PM**  
**Trustees of Water District meet 2nd Tuesday 8:30 AM**

**Dog Licenses due January 1 \*\* \$25 PER DOG LATE FEE AFTER JANUARY 31**

**BOARDS, COMMITTEES & DEPARTMENTS**

**SELECTMEN & OVERSEERS OF THE POOR**

elected - 3 year term

|                    |      |
|--------------------|------|
| Danielle Wadsworth | 2025 |
| Ryan Lorrain       | 2025 |
| Dennise Whitley    | 2026 |
| Sarah Carter       | 2026 |
| Russell Newcomb    | 2027 |

**S.A.D. #17 DIRECTORS**

elected - 3 year term

|                |      |
|----------------|------|
| Kelly Jacobson | 2025 |
| Curtis Cole    | 2026 |
| Peter Wood     | 2027 |
| Robert Schott  | 2027 |

**PLANNING BOARD**

appointed - 3 year term

|                          |      |
|--------------------------|------|
| Jeffrey Stuhr            | 2025 |
| Shirley Boyce, Alternate | 2025 |
| Anthony Morra            | 2026 |
| Michael Quinn            | 2026 |
| Vacancy, Alternate       | 2026 |
| Anita Hamilton           | 2027 |
| Dennis Gray, Chairman    | 2027 |

**FIRE DEPARTMENT**

appointed

David Knox, Chief & Fire Warden  
Matthew Buckley, Deputy Chief  
  
Ryan Fox, Deputy Chief

**TRUSTEES OF NORWAY WATER DISTRICT**

appointed - 3 year term

|                 |      |
|-----------------|------|
| Dennis Yates    | 2025 |
| David Longstaff | 2026 |
| Ryan Lippincott | 2027 |

**TRUSTEES OF NORWAY MEMORIAL LIBRARY**  
elected - 3 year term

|                   |      |
|-------------------|------|
| Fayre Stephenson  | 2025 |
| Brendan Schaffler | 2025 |
| Mark Maksimowicz  | 2025 |
| Mary DeLano       | 2026 |
| Deidre B. Fulton  | 2026 |
| Aubrey Bell       | 2027 |
| Martha Stagaman   | 2027 |

**ZONING BOARD OF APPEALS**  
appointed - 3 year term

|                       |      |
|-----------------------|------|
| Thomas Curtis         | 2025 |
| Vern Maxfield - Chair | 2025 |
| James Boyce           | 2026 |
| Vacancy               | 2026 |
| Vacancy               | 2026 |
| Kristina Kelley       | 2027 |

**NORWAY - PARIS SOLID WASTE**  
appointed – 3 year term

|                            |      |
|----------------------------|------|
| James Boyce                | 2025 |
| Keagan McDonough           | 2026 |
| Scott Laliberte, Alternate | 2025 |
| Stephen Powers             | 2027 |

**NORWAY PARIS CABLE COMMITTEE**  
appointed – 3 year term

|               |      |
|---------------|------|
| Corey Roberge | 2025 |
| John Hersey   | 2026 |
| Shirley Boyce | 2027 |

**BUDGET COMMITTEE**  
appointed – 1 year term

James Boyce  
Vern Maxfield  
Joan Beal

Gary Howe  
Dennis Yates

**ROADS COMMITTEE**  
appointed – 1 year term

Michael Marshall  
Kenneth Zerbst

Richard Suomela  
Richard Sousa



**INTERIM TOWN MANAGER  
TREASURER ~ TAX COLLECTOR ~ ROAD COMMISSIONER  
DIRECTOR OF COMMUNITY DEVELOPMENT**

Jeffrey Campbell

**ADMINISTRATIVE ASSISTANT ~ DEPUTY TREASURER  
RECORDING SECRETARY TO SELECTMEN**

Courtenay Dodds

**TOWN CLERK ~ REGISTRAR OF VOTERS ~ DEPUTY TAX COLLECTOR  
RECORDING SECRETARY TO PLANNING BOARD**

Lisa Lombard

**ASSESSOR**

John E. O'Donnell III

**WASTEWATER BILLING/COLLECTION ~ CUSTOMER SERVICE  
PAYROLL CLERK ~ DEPUTY TOWN CLERK ~ DEPUTY REGISTRAR OF VOTERS**

Christian Cummings

**CUSTOMER SERVICE ~ ASSISTANT REGISTRAR OF VOTERS ~ GENERAL  
ASSISTANCE DIRECTOR**

Sarah Nobles

**POLICE DEPARTMENT**

Jeffrey Campbell ~ Chief

Elizabeth Springer ~ Administrative Assistant

Gary Hill ~ Detective

Jeremy Pyburn ~ Investigator

James Ventresca ~ Corporal

Robert Federico II ~ Corporal

John Lewis ~ Officer/K-9 Unit

Bolo ~ K9

Holli Pullen ~ Officer

Vacant ~ School Resource Officer

James Labbe ~ reserve

Dominick Carll ~ reserve

Jillian Douglas ~ reserve

**HIGHWAY DEPARTMENT**

Stephen Powers Jr. ~ Highway Foreman

Nathan Meserve ~ Assistant Highway Foreman

Eric Huntley ~ Mechanic

Peter Wilson

Ricky Waisanen

Michael Moore

Stephen Abbott

Danny McAlister

David Carr

**CODE ENFORCEMENT OFFICER ~ PLUMBING INSPECTOR  
HEALTH INSPECTOR ~ ADDRESSING OFFICER**  
Christopher Bilodeau

**ELECTRICAL INSPECTOR**  
Christopher Bilodeau – residential  
State of Maine - commercial

**WASTEWATER**  
Shawn Brown ~ Superintendent  
Jason Daneault ~ System Operator  
Erik Kirchner ~ System Operator

**DIRECTOR OF PARKS, RECREATION & CEMETERIES**  
Deven Pendexter

**ANIMAL CONTROL OFFICER**  
Robert Larrabee

**FIRE CHIEF AND EMERGENCY MANAGEMENT DIRECTOR**  
David Knox

**LIBRARY DIRECTOR NORWAY MEMORIAL LIBRARY**  
Beth Kane

**NORWAY WATER DISTRICT**  
Frank “Bo” Britton ~ Superintendent  
Joelle Dennison ~ Administrative Assistant

**SUPERINTENDENT OF SCHOOL ADMINISTRATIVE DISTRICT #17**  
Heather Manchester

\*\*\*\*\*



# Town of Norway



To the Citizens of Norway,

It has been my privilege to step into the role of Interim Town Manager and serve the Town of Norway. It has been a pleasure to serve alongside the men and women who work diligently to make Norway the community that it is and to ensure that our town continues to flourish.

During my time in this role, my priority has been to maintain stability in town operations while continuing to support the projects, services, and initiatives that are important to residents. I am committed to open communication, partnership, and the needs of our town. From improving infrastructure, to enhancing community services, I want to ensure that this progress continues.

This year, we have added a new face in the town office. Courtenay Dodds has joined us as Finance Officer and Deputy Treasurer. She brings many years of experience in accounting and bookkeeping. She has been a great addition to the Office and the town staff.

The Public Works and Wastewater departments have worked hard to complete a number of projects while working systematically with our local partners. I want to thank the hard-working folks at Everett Excavation on the fantastic job that they did on both the Emerson Road culvert replacement and the culvert project on Crockett Ridge Road. We have a number of projects on the agenda for this year and we are planning on utilizing a 1.5-million-dollar road bond for needed road work as well as to reconstruct Pikes Hill.

I encourage open dialogue and welcome your input on how we can work together to make Norway the best it can be. My office door is always open, and I have enjoyed speaking with many of you in this last year and look forward to continued conversations with many of you in the future.

Thank you for your trust and support.

Jeffrey Campbell, Interim Town Manager

## Town of Norway Public Works Report

Norway Highway Department maintains 86 miles of roads in the winter. There are five trucks that plow out of town and two trucks in town along with a bucket loader that plows 11 parking lots. The sidewalk tractor takes care of plowing sidewalks. As of February 22, 2025 we have responded to 30 weather events, either plowing or sanding and snow removal. We have used 700 tons of salt and 2500 yards of sand so far. This has been one of our most challenging seasons so far – especially with the number of breakdowns related to the departments aging fleet of trucks.

This past year the public works department along with the Norway Wastewater Department successfully rebuilt Lee St, installed a new sewer line on Radcliff St, and paved half of Dean Ave. Working with Everett Construction, we were able to replace a washed-out box culvert on Emerson Rd and installed a larger sized box culvert on Crockett Ridge Rd.

This coming year, the highway department plans to replace the problematic Gibson Brook culvert on Greenwood Rd, and work to address and improve the condition of Pikes Hill Rd.

I would like to thank the crew for the hard work they do, and the sacrifices they and their families make for them to work during holidays, nights, and weekends to ensure the safe maintenance of the town's roads.

Stephen Powers

Road Foreman

## REPORT OF THE TAX COLLECTOR & TOWN CLERK

The amount of real estate taxes committed for collection for 2023/2024 tax year was \$7,875,448.48. As of fiscal year end June 30, 2024, \$7,610,941.63 of the total due had been collected, or 96% of the committed amount. The amount of personal property taxes committed for collection for 2023/2024 tax year was \$103,354.23. As of fiscal year end June 30, 2024, \$98,626.64 of the total due had been collected, or 95% of the committed amount.

Visit on-line services at [www.norwaymaine.com](http://www.norwaymaine.com). You can re-register your automobile, recreational vehicles, boats, and get hunting & fishing licenses. You may also license your dog during the months of October through January. Real estate taxes, personal property taxes, and sewer charges can also be paid. We have added on-line access to our real estate commitment book and tax maps.

Absentee ballots are available 30 days prior to an election. Absentee voting requests for ballots may be made on-line at [www.maine.gov](http://www.maine.gov), by telephone (207) 743-6651 or in person. You may also receive applications in the mail to request as well. Please request your ballot in plenty of time to have it back to us by Election Day. We also have a drop box available outside the front door for return of ballots.

You may register to vote on Election Day, but I advise that you do it ahead of time to avoid lines and inconvenience. We need proof of residency - your Norway address and proof of identity when you register. Clerk office hours are Monday – Friday 8 am to 5 pm.

A photo ID is necessary to obtain a certified vital record. If you were born in Maine, birth certificates are filed in Augusta, the town of birth, and the town the mother lived in at the time. Certified copies can be obtained at any of those places. If you need to obtain the vital record through the mail you must send an application form, \$15 check, and a photocopy of your photo ID. This information can be found on-line at [www.norwaymaine.com](http://www.norwaymaine.com). 24 hours advance notice is required and vital records can only be obtained by immediate family members.

Dog licenses are due January 1 of each year. It is state law that dogs be licensed. A late fee of \$25.00 per dog will be charged after January 31. Please advise us if you no longer have your dog. Cats need not be licensed, but it is law that they be vaccinated for rabies.

The town clerk's office would like to recognize the service of George Tibbetts Jr. on the Town of Norway's select board from 1998-2007. He was also an essential member of the team who worked on the renovations of the Norway Memorial Library in late 2001. George passed away December 15, 2024 at the age of 93. He will be greatly missed.

Respectfully,

Lisa Lombard  
Town Clerk & Deputy Tax Collector

As Deputy Clerk for our town, I want to express my sincere gratitude to each and every one of you for your continued engagement and participation in our community. Your involvement, whether it's attending town meetings, volunteering at local events, or simply taking pride in our shared spaces, is what makes our town such a vibrant and special place to live. From supporting our local businesses to actively participating in discussions about important town matters, your contributions are invaluable. Thank you for your dedication, your patience, and your unwavering commitment to making our town a better place for all. We at the Town Office are truly honored to serve you and look forward to continuing to work together for the benefit of our community.

Sincerely,

Christian W. Cummings

**July 1, 2023 - June 30, 2024**

**Inland Fisheries & Wildlife Licenses**

|                |    |                             |     |
|----------------|----|-----------------------------|-----|
| Super Pak      | 2  | Second Turkey               | 0   |
| Hunting        | 26 | Bear                        | 5   |
| Fishing        | 72 | Coyote / Night              | 5   |
| Crossbow       | 1  | 3 Day Fish                  | 1   |
| Archery        | 6  | Expanded Archery either     | 1   |
| Hunt/Fish      | 63 | Non-Resident Fishing        | 7   |
| Arch/Fish      | 0  | Non-Res. 7 Day Fishing      | 2   |
| Jr. Hunt       | 3  | Non-Resident 15 Day Fishing | 1   |
| Small Game     | 0  | Over 70 Comp.               | 3   |
| Muzzleloader   | 3  | Big Game                    | 0   |
| Migratory Bird | 0  | Apprentice Hunt             | 1   |
| Pheasant       | 0  | ATV                         | 178 |
| Turkey         | 6  | Snowmobile                  | 120 |
|                |    | Boats W/Milfoil             | 389 |

**Dogs Licensed**

|                           |     |
|---------------------------|-----|
| Female & Male Intact Dogs | 115 |
| Spayed & Neutered Dogs    | 610 |
| Kennels                   | 10  |

**Vital Statistics**

|           | Resident | Non-Resident | Total |
|-----------|----------|--------------|-------|
| Births    | 50       | 203          | 253   |
| Deaths    | 68       | 58           | 126   |
| Marriages | 24       | 34           | 58    |

## 2023 Outstanding Real Estate Taxes as of June 30, 2024

|                              |         |                             |         |
|------------------------------|---------|-----------------------------|---------|
| Badgewick, Joseph            | 1224.62 | Moulton, Joshua             | 1221.69 |
| Barker, Harlan K II          | 411.33  | Newcomb, Russell            | 460.98  |
| Brooks, Paul                 | 2617.44 | Newcomb, Russell & Allan    | 1390.57 |
| Bulgajewski, Zachariah       | 488.11  | Newcomb, Russell            | 201.10  |
| Bumpus, Stanley & Martha     | 1507.39 | Palumbo, Tracy & Anthony    | 158.50  |
| Cole, Richard                | 648.60  | Paradis, Christine          | 526.26  |
| Curry, Sally                 | 136.15  | Powell, Richard             | 2217.71 |
| Curtis, Walter Jr.           | 457.46  | Powell, Rebecca             | 411.86  |
| Daniels, William & Nettie    | 1088.74 | Prue, Raymond               | 527.34  |
| Davis Bradley Heirs          | 703.00  | Radtke, Jonathan            | 140.48  |
| Dean, Lesley & Gary          | 1780.33 | Rich, Joseph & Nancy        | 1482.20 |
| Demayo, Shari                | 451.18  | Richardson, Darel           | 1762.87 |
| Gates, Dawn                  | 487.43  | Rogers, Earle Heirs         | 1296.75 |
| Geiger, Mariel               | 2412.60 | Rogers, Lyndon              | 598.07  |
| Graiver, Steven              | 5263.55 | Smith, Michael              | 1581.18 |
| Graiver, Steven              | 1764.11 | St. Peter, Jeremy           | 27.90   |
| Graiver, Steven & Bonnie     | 2160.20 | Stuart, Vance               | 2955.09 |
| Graiver, Steven & Bonnie     | 2609.24 | Sunset Properties           | 2484.77 |
| Henley, Michelle             | 632.73  | Sunset Properties           | 572.09  |
| Hoffmann, Paul               | 6458.59 | Swan, Elaine Trust          | 1508.94 |
| Johnson, Tomas               | 2440.02 | Thibeault, Gigi & William   | 1126.41 |
| Kilgore, Douglas             | 444.00  | Thurlow, Melody             | 1409.34 |
| Laughton, Nancy              | 414.70  | Thurlow, Richard            | 2692.51 |
| Lebroke, Arthur              | 1214.43 | Timm, Page                  | 90.46   |
| Leonard, Michael Heirs of    | 715.01  | Turner, Arnold              | 866.58  |
| Lewis, Isaiah                | 1360.50 | Valhalla Shores Association | 420.53  |
| Lord, Terry                  | 489.88  | Vista Ventures LLC          | 5235.99 |
| Lovell, Donald & Christopher | 1432.33 | Vollmar, Brianna            | 458.06  |
| Mabee, John                  | 1300.46 | Watkins, Edward & Sandy     | 4499.53 |
| Martin, Danny                | 331.24  | Wentworth, Jennifer         | 882.45  |
| Mitchell, Larry & April      | 830.04  | Whittier, David             | 47.75   |
| Molloy, Patrick              | 1328.37 | Wilson, Scott               | 857.02  |
| Morrison, Tammie             | 1409.21 | Wolcott, Keith              | 2652.14 |

## 2023 Outstanding Personal Property Taxes as of June 30, 2024

|                        |          |
|------------------------|----------|
| Belanger, Jon          | \$15.51  |
| Belanger, Jon          | \$9.87   |
| Belanger, Jon          | \$11.28  |
| Bissell Rental         | \$15.51  |
| Cut Loose              | \$305.97 |
| Herring, Lana          | \$11.28  |
| Maine Kyokushin Karate | \$3.92   |
| N & M Auto Sales       | \$348.27 |
| Pratt, Oramel          | \$11.28  |
| Yap Fitness            | \$424.41 |

**Town Report**

**Code Enforcement 7/1/2023 – 6/30/2024**

**Permits**

**Building**

176 permits issued

Totaling \$34,587.15 collected

Total new homes: 43

Totaling \$16,773.60 collected

9 of those in Norway Commons Mobile Home Park

7 building permit renewals

9 commercial permits

In 2022-2023 209 building permits were issued for a total of \$27,403.69 collected

**Plumbing**

138 permits issued

Totaling \$17,770 collected

36 septic systems installed

Totaling \$10,905 collected

8 systems had components replaced

78 internal plumbing permits issued

Totaling \$6,415 collected

**Electrical**

183 permits issued – 28 generators, 27 heat pumps, and 16 solar panels

Totaling \$6,460.50 collected

Respectfully submitted,  
Chris Bilodeau

# ASSESSOR'S REPORT

2024-2025

Municipal fiscal year = 7/1/2024 thru 6/30/2025

|  |               |                  |
|--|---------------|------------------|
| 1. Local Taxable Real Estate Valuation                 | \$549,123,936 |                  |
| 2. Local Taxable Personal Property Valuation           | \$7,425,649   |                  |
| 3. Total Taxable Valuation (line 1 +line2)             |               | \$556,549,585    |
| 4. (a) Total of Homestead Exemption Valuation          | \$23,702,436  |                  |
| (b) Homestead Exempt Reimbursement Value(line 4a x.76) | \$18,013,851  |                  |
| The statutory reimbursement for 2024 is 76%            |               |                  |
| 5. (a) Total Value of all BETE property                | \$5,125,773   |                  |
| (b) BETE Exempt Reimbursement Value (line 5a x .50)    | \$2,562,887   |                  |
| 6. Total Valuation Base (line 3 + line 4b + line 5b)   |               | \$577,126,323.00 |

## APPROPRIATIONS

|   |                 |                 |
|---|-----------------|-----------------|
| 7. County Tax   | \$691,401.00    |                 |
| 8. Municipal Appropriation                                    | \$6,504,912.00  |                 |
| 9. TIF Financing Plan Amount                                  | 0.00            |                 |
| 10. Local Education Appropriations (local share/contribution) | \$ 5,131,710.15 |                 |
| 11. Total Appropriations (add lines 7through 10)              |                 | \$12,328,023.15 |

## Allowable Deductions

|   |                |                 |
|---|----------------|-----------------|
| 12. State Municipal Revenue Sharing             | \$702,658.60   |                 |
| 13. Other revenues                              | \$1,364,700.00 |                 |
| 14. Total Deductions                            |                | \$2,067,358.60  |
| 15. Net to be raised by local property tax rate |                | \$10,260,664.55 |

Selected mil rate \$17.82 per thousand dollars of value (.011782).

|  |              |                |
|--|--------------|----------------|
| 16. Homestead reimbursement (line 4b x .01782) | \$321,006.82 |                |
| 17. BETE reimbursement (line 5b x .01782)      | \$45,670.65  |                |
| 18. Overlay                                    | \$23,726.52  |                |
| 19. Tax for Commitment (line 3 x .01782)       |              | \$9,917,713.60 |

Respectfully submitted,

John E. O'Donnell III CMA  
John E. O'Donnell & Associates  
Norway Tax Assessor

## REPORT OF THE PLANNING BOARD

In 2023/2024, the Norway Planning Board acted favorably on 5 site plans, 7 commercial building permits, 21 business approvals, 12 shoreland zoning permits, 5 new subdivision approvals, 1 subdivision amendment, 0 subdivision renewals, 2 change in use, 2 commercial sign approvals, 7 increased dwelling units, and 2 home based businesses. Additionally, the board held various public hearings, site visits, and attended trainings. The Board also worked with the code enforcement officer to make any necessary amendments to codes and ordinances.

It is the responsibility of the Planning Board to see to it that proposed projects in town meet all the criteria set forth in the town's ordinances. The Board administers the Subdivision Regulations, the Site Plan Review Ordinance and the Shore Land Zoning Ordinance. They work closely with the code enforcement officer as well. This year, the planning board conducted a full review along with suggested revisions of the ordinances; site plan, shoreland, subdivision, and building code.

Most of the town is situated in the watershed of a lake except for a small portion centered around the downtown, located in the watershed of the Little Androscoggin River and a small portion in the Sodom Road area that is in the watershed of the Crooked River. All lakes are sensitive to phosphorous, which causes algae to grow in the water, thus depleting the water's ability to hold oxygen for the use of aquatic life. The Planning Board assesses each proposed project for impact of phosphorous load to our lakes and ponds and prescribes measures to mitigate it.

Respectfully submitted,

Dennis B. Gray  
Chairman



**Norway Police  
Department**

19 Danforth Street

**Jeffrey Campbell**, Chief of Police



**Phone** (207) -743 - 5303

**Fax** (207) -743 - 5306

To the Citizens of Norway,

On behalf of the Officers of the Norway Police Department, I extend our deepest appreciation for your support and partnership over this year. Your cooperation and trust have been fundamental in the service that we provide our community.

This year has been demanding for us at the Police Department. We have been encountering many more mentally ill individuals as well as drug dependent suspects. Another population that we have seen an increase in is out of control, unruly, and violent juvenile offenders. The juvenile system has become very frustrating for Officers as well as members of the community. I commend the hard work of the Officers of the Police Department that work diligently to keep Norway a safe community for everyone.

An additional strain on the department continues to be staffing shortages. These shortages were especially wrought throughout the spring and summer. It was during this time that the dedication of your Officers to their service to this community was on full display. Your Officers continue to serve with integrity and professionalism. The positive interactions and feedback we've received from many of you help to motivate us throughout our assignments.

I am grateful for the partnerships we've formed and continue to develop with local organizations and residents. These collaborations have led to successful initiatives that address community concerns and promote additional safety.

As we move forward, the Norway Police Department remains committed to maintaining our relationship with community members, and continuing to work together so that we can foster a supportive, and safe town for everyone. Thank you once again for your support.

As always, I look forward to the year to come.

Jeffrey Campbell, Chief of Police

Norway Police Department Annual Report, January 01, 2024 through December 31, 2024

|                                     |     |                       |             |
|-------------------------------------|-----|-----------------------|-------------|
| Administrative                      | 7   | Sex Offender Registry | 28          |
| Agency Assist                       | 670 | Sex offenses          | 12          |
| Animal Problem                      | 27  | Suicidal Person       | 15          |
| Assault                             | 17  | Suspicious activity   | 361         |
| Attempt to locate                   | 30  | Traffic Accidents     | 180         |
| Attended/Unattended death           | 8   | Theft                 | 106         |
| ATV/snowmobile complaint            | 5   | Threatening           | 7           |
| Bail check                          | 6   | Traffic citations     | 15          |
| Bail/Probation violation            | 12  | Traffic warnings      | 33          |
| Bomb Threat                         | 1   | Trespassing           | 255         |
| Burglary/Attempted Burglary         | 15  | Vehicle Repossession  | 5           |
| Child Abuse/Endangerment            | 13  | Warrant arrests       | 36          |
| Civil Dispute                       | 254 | Weapons offenses      | 5           |
| Concealed Weapons Permits           | 41  | Welfare check         | 132         |
| Controlled Substances               | 66  |                       |             |
| Criminal Mischief                   | 29  |                       |             |
| Curfew Violation                    | 6   | <b>TOTAL CALLS</b>    | <b>3976</b> |
| D.U.I. Alcohol or Drugs             | 9   |                       |             |
| Details (traffic/school/radar, etc) | 251 |                       |             |
| Disabled vehicle                    | 36  |                       |             |
| Disorderly conduct                  | 142 |                       |             |
| Domestic dispute                    | 18  |                       |             |
| Domestic violence follow up         | 3   |                       |             |
| Drug Information                    | 50  |                       |             |
| E911 hang up calls                  | 281 |                       |             |
| Elderly Abuse                       | 12  |                       |             |
| Escort                              | 9   |                       |             |
| False Reports to Police             | 1   |                       |             |
| Fireworks complaint                 | 5   |                       |             |
| Fish & Game complaints              | 17  |                       |             |
| Fraud/ID Theft                      | 25  |                       |             |
| Harassment                          | 55  |                       |             |
| Intoxicated Person                  | 12  |                       |             |
| Juvenile problems                   | 69  |                       |             |
| Littering                           | 27  |                       |             |
| Lost/Found Property                 | 65  |                       |             |
| Mental Health Issues                | 40  |                       |             |
| Missing Person                      | 12  |                       |             |
| Misuse of 911 system                | 12  |                       |             |
| Motor vehicle complaints            | 144 |                       |             |
| Noise Complaints                    | 38  |                       |             |
| Operating After Suspension          | 11  |                       |             |
| Parking complaints                  | 61  |                       |             |
| Property Watch                      | 100 |                       |             |
| Service of Paperwork                | 74  |                       |             |



# Norway Fire Department

To the good citizens of Norway,

This year, 2024, the call volume stayed in the “NORMAL” range with 375 calls for service. Fire alarm activation, whether it be residential or commercial more than doubled from last year. Motor Vehicle Accidents were up also, please drive carefully.

Call Breakdown:

|                            |                              |
|----------------------------|------------------------------|
| Fires – 18                 | Motor vehicle accidents – 69 |
| Fire Alarms – 55           | Carbon Monoxide Alarms – 4   |
| Pace / EMS Assists – 29    | Lifeflight LZ – 27           |
| Smoke/odor/propane – 12    | Hazardous Materials – 4      |
| Water Problems – 7         | Lockouts – 4                 |
| Lines Down/Electrical – 33 | Tree/Limb Problems – 8       |
| Other service Calls – 20   | Outside Fires – 7            |
| Mutual Aide Assists – 68   | Police Dept. Assists – 7     |
| Water Rescue - 3           |                              |

Mutual aid calls in 2024 made up approximately 18 % of our calls for service as many local towns are short of responders during daytime hours as most work out of the area. Mutual aid calls comprise of fires, traffic accidents, and other assorted calls. Also, labor intensive fires require more responders, and departments are forced to reach out to further towns for assistance. We in Norway are fortunate to have some members of the highway department as members of the fire department trained to various levels, to respond during the day, when available. I see daytimes, Monday to Friday 7a to 5p, as our most vulnerable times of getting a Fire truck immediately on the road with at least two people for a life safety call.

We responded for mutual aid to the towns of Bridgton (2), Buckfield (9), Harrison (5), Minot (2), Otisfield (7), Oxford (12), Paris (23), Sumner (3), Waterford (3), West Paris (4), and Woodstock (1). We currently have 16 department members trained to the SCBA firefighter level, and 18 support members trained in traffic control, driver/operators, radio dispatch, safety and junior firefighters.

I would like to take this time to thank the citizens and town leaders for their continued support of the fire department. I would like to thank my officers and members of Norway Fire for their efforts and time away from family responding to calls for service amid the department changes.

If anyone needs a burn permit, they are available free online at [www.wardensreport.com](http://www.wardensreport.com) or you can come to the fire station for a permit. The Chiefs cell number is 207-890-0315, the station number is 207-743-5300.

[www.mainefireweather.org](http://www.mainefireweather.org) will give you the fire class day. Norway is in zone 9.

Please be sure your house number is visible so emergency services can find you in the event of an emergency. Also be sure your smoke and carbon monoxide detectors are in working order and batteries have been changed. If you need assistance with your smoke detectors (changing batteries, alerting with no smoke, etc), you can call the Chiefs cell phone at 207-890-0315.

Sincerely,  
Chief David Knox

## Report of General Assistance Director

Hello from the General Assistance Office. General Assistance is a program offered by the Town to help meet basic needs for those who qualify. Basic needs are considered as those essentials one needs to survive-things like food, heat, housing, etc. For the fiscal year 2023-24, the General Assistance program issued \$7160.09 in General Assistance vouchers. Sarah Nobles has been the General Assistance Administrator for the Town of Norway since February 2024.

Applicants can come to the town office to complete an application at any time during our regular office hours. GA is paid for with a combination of state and municipal dollars. Municipalities pay the upfront cost and once we complete our monthly reimbursement report, the Maine Department of Health and Human Services reimburses municipalities for 70% of their GA expenditures.

The General Assistance Program also refers applicants to several of other local resources, such as homeless shelters, fuel assistance programs (LiHEAP), food pantries (Oxford Hills Food Pantry, Healthy Oxford Hills), and Christmas for Kids.

The Norway Grange was able to provide us with 4 Thanksgiving baskets for families in need.

We were also very thankful to have received another \$1600 donation from Daddy O's. With that we are able to help certain families who may not qualify for General Assistance benefits but still need a little help.

I am proud to serve the Town of Norway and grateful for the opportunity. Thank you!

-Sarah Nobles



## ANNUAL REPORT OF THE PARKS, RECREATION & CEMETERIES DEPARTMENT

### Programs

Over the last year, Norway Parks and Recreation was able to offer all our previously run programs. We also set our sights on offering a variety of new programs and socialization events for all ages. Some of these new programs include spring Indoor baseball and softball clinics, Oxford Hills youth spring soccer, youth and adult pickleball clinics, youth cross country running, hosted the Andy Valley rookie softball fun game, hosted the Cal Ripken 8u baseball state championship, started adult pick up softball, hosted an indoor movie night, youth afterschool photography, various family friendly social dances, unique craft nights, wreath making, and a late-night skate under the lights during February vacation. Moving forward - we are planning to offer a spring running program, an adult fitness trail program, some senior programming, a home run derby, and we are hosting a Brazilian soccer camp July 14<sup>th</sup> to 18<sup>th</sup> for the Oxford Hills community. For up-to-date information on programs, facilities and special events check the town web site [www.norwaymaine.com/pages/recreation-programs-events](http://www.norwaymaine.com/pages/recreation-programs-events) or like us on Facebook at Norway Parks and Recreation. For other local events happening in Norway check out: <https://www.norwaydowntown.org/>

### Facilities

#### Lake Penesseewassee Park

The Courtesy Boat Inspection at the Boat Landing, in partnership with the Lakes Association of Norway, will continue in 2025. The Inspector will ask to check your boat for lake-destroying invasive aquatic plants and organisms before you go into the water and when you come out. Please help us protect our Lake from invasive species. There is a Donation Box at the Boat Ready Area; all funds go to support the costs of the Courtesy Boat Inspection Program (CBI). Amenities at the Park include two beaches, a boat landing, two playgrounds with over 40 elements, sand volley ball court, basketball court, fitness trail, picnic tables, benches, a picnic shelter and portable bathrooms during summer months. Swim Lessons will begin the first week of July. Please note that during swim lessons the smaller public beaches will be closed to the public. Please respect the closure and swim at the bigger beach during swim lesson hours.

#### Lovejoy Farm Sports Complex

The Complex has two baseball fields, softball field, batting cage, all sports field and a snack shack. The Complex is used by the Norway Recreation baseball, softball, tee-ball, and pre-kindergarten soccer teams, Oxford Hills Comprehensive High School lacrosse and the Oxford Hills Athletic Boosters Norway Soccer and Lacrosse Programs.

#### Cottage Street Recreation Area

In the last year, Norway recreation was able to paint four pickleball courts. Due to this the sport took off with games being played daily. To pay for and get the access code to both the court and equipment locker please visit the Norway Town Office or call Deven for more information on group play. The Basketball court is open and available for free play anytime. Please Follow the posted rules and please no hanging from the basketball hoop rims! The Bruce Fox Memorial Ice Rink and the New Balance Warming Hut were open 7 days a week this season. We were able to extend our hours of operation and provided over 1000 free skate rentals this season. Thank you to those who came and ice skated with us.

### Town Gardens

These are located at the median by Aubuchon, corner garden by Guy E Rowe School, Town Office Complex which includes the Fountain Garden, Beal's Hotel Parking Lot, daylilies along Cottage Street, Longley Park Square on the corner of Main Street and Deering Street, Municipal Parking Lot (behind Fare Share Co-Op), Bob Butter's Memorial Park, Beaudoin Circle, and Water Street parking lot. Norway Parks and Recreation will be working to re-soil these gardens this summer. It takes many caring hands to bring the colors of summer to Norway, if you would like to help or adopt a garden for the summer, any amount of time would be appreciated. Please reach out to find out more information about helping with the town gardens.

### Cemeteries

The public owned cemeteries are Chapel, Frost Hill, Hall, Holt, Merrill, Norway Center, Pikes Hill, Rustfield, Shedd and Lakeview. Lakeview is the only cemetery that has lots available for purchase. The price for a full burial plot is \$500 and for a cremation plot in the Memorial Garden is \$400. Thank you to Doug & Donna Mawhinney, members of the Stone Smart American Legion, for placing 235+ flags at Veteran's graves in Norway's cemeteries. If you find your loved one does not have a flag at their stone, please contact Deven and we will have a flag placed for you.

In closing, we want to thank the Select Board, Town Manager, Fire Department, Highway Department, Police Department, Wastewater Department, and the Town Office Personnel for their support and we want to thank all the organizations, businesses and individuals who donate their time, funds, and/or materials to keep these programs going, facilities maintained and improved and special events growing for all Norway citizens and visitors to use and enjoy!

Please contact Deven Pendexter or Angie Paine at (207) 739-7050, or [dpendexter@norwaymaine.com](mailto:dpendexter@norwaymaine.com) and/or [recintern@norwaymaine.com](mailto:recintern@norwaymaine.com) if you would like to help or have any questions, comments, or concerns.

Respectfully Submitted,  
Deven Pendexter,  
Director of Parks, Recreation & Cemeteries  
March 2025

## REPORT OF THE ANIMAL CONTROL OFFICER

448 Complaints

6 Animal Trespass

8 Animal Bites

44 Cat Complaints; including taken to shelter if necessary

42 Dogs picked up, either returned to owner or taken to shelter

Generally, I visit town on a daily basis. Please remember to license your dogs. A rabies shot is necessary to license your dog, as well as the spay or neuter certificate. The cost is \$6 for a spayed or neutered dog and \$11 for intact dogs. A portion of the dog licensing fee goes to the State of Maine to prosecute animal abuse cases and some stays with the town. Cats are required to have rabies vaccinations by law, but licensing is not required.

Respectfully submitted,

Robert Larrabee, ACO



## RESPONSIBLE PET CARE OF OXFORD HILLS, INC.

**Shelter & Adoption**  
**9 Swallow Road, South Paris Maine**  
**responsiblepetcare.org**

Responsible Pet Care of Oxford Hills, Inc. is a non-profit, 501-C3 shelter for homeless, domesticated animals with a lifesaving philosophy. Located at 9 Swallow Road in South Paris, we are typically equipped to provide treatment and shelter for 100+ felines and 20+ dogs, but many times exceed those numbers if necessary. All cats and dogs are adopted into approved homes for reasonable adoption fees. All animals are spayed/neutered, vaccinated, tested and flea treated.

We also assisted countless pet owners with pet challenges they were facing, such as to help them to keep pets in the home rather than to give them up, pet food support, locating low cost spay/neuter services and pet pantry. We are planning a low cost spay/neuter clinic this spring – details should be available soon.

“RPC” has agreements with the Towns of Norway, Paris, Oxford, Otisfield, Woodstock, West Paris, Greenwood, Hebron, Buckfield, Hartford, Mechanic Falls, Poland, Gilead, Milton Township, Dixfield, Mexico, Hanover, Bethel, Byron and Andover to take strays. We accept owner surrender cats and dogs when cage/kennel space allows, as well as transfers from other shelters.

- Did you know? One unspayed female cat is capable of producing 20+ kittens per year for most of her life, female kittens start reproducing as early as 6 months of age, *and* siblings will breed. This is why it is so important to spay, neuter and report strays to the animal control officer. PLEASE REPORT STRAY FELINES TO YOUR ANIMAL CONTROL OFFICER.
- Did you know? Each time a dog gives birth to puppies it takes two years off her life. When you purchase a puppy, be conscious of where it comes from. Do not support “puppy mills”. In “puppy mills”, female dogs are bred too often, puppies may be sold too young and dogs may be kept inhumanely. Additionally, because of substandard care, they may be sick or become sick. Be very careful if you purchase a pet on line.
- Did you know? It is unlawful to sell a puppy or kitten before the age of 6 weeks. It is also required that a breeder and/or pet dealer provide the buyer of the puppy or kitten with a written disclosure indicating their history, including healthy records.

Dog licenses are due each year by January 1. Cats are not required to be licensed, but by law are required to be vaccinated for rabies. There is rabies present in our area, so vaccination is very important. If your dog gets lost and is wearing the dog license tag or other identification, there is a very good chance that he will be returned to you. The cost to register your dog is \$6.00 if spayed/neutered and \$11.00 if not. If you do not license your dog by January 31, there is a late fee of \$25.00 per dog. “RPC” urges you to identify pets by ID tag, dog license tag and microchip if possible so that pets may be returned if lost. “RPC” does microchipping by appointment for \$30. Responsible Pet Care typically sponsors rabies vaccination clinics in January and September, currently we have only been able to find a vet to provide us service for the September date. If you are missing your pet, please call both your animal control officer and “RPC” at 743-8679.

We appreciate and thank you for your support, compassion and kindness toward animals.

Responsible Pet Care Directors

Shirley H. Boyce, Cynthia Wescott,  
Autumn Dow, Barbara Jamieson, Aimee Heath

## REPORT OF NORWAY-PARIS COMMUNITY TELEVISION

Norway-Paris Community Television (NPCTV) is a 501c3 Public Access/Government/Educational (PEG) television station, Viewed on channels 11 and 1302 on Spectrum Cable.

Also available to view at [www.npctv.org](http://www.npctv.org), Roku and Apple TV.

It is located at 3 Harrison Rd., Norway.

The station has been developed as a community resource by the Norway-Paris Cable Committee with funding from franchise fees collected by Charter Communications (Spectrum) from cable subscribers and through the generosity of local donations and underwriters.

Local programming is produced by NPCTV staff and by volunteers.

These programs include town government meetings, educational programming, inspirational programs, public service announcements, and presentations from the local historical societies.

Residents of Paris and Norway are invited and encouraged to learn to make television programs that are of interest to them using NPCTV equipment or their own personal equipment. Please call us at **743-7859** for additional information. Members of the community are encouraged to see how the local channel works and are also welcome to submit nonprofit announcements to be cablecast on NPCTV's Community Calendar.

Visitors are welcomed at any time.

Respectfully submitted,

Peter Morton  
Station Manager  
NPC-TV





## Norway-Paris Solid Waste, Inc.

39 Brown Street • Norway, ME 04268-5614  
Tel. 207-743-8518

February 11, 2025

The year 2024 has seen ongoing increases in the prices of utilities, maintenance, hauling, and tipping fees. Tipping fees on demo have gone up as well as a new charge of \$25.00 per mattress and boxspring. Our 2011 trailer cost us over \$15,000.00 just to get a sticker on it this year. Fortunately, the income from the sales of recyclables has increased this year. I have applied for grants again but haven't received any yet. I will continue to pursue all grants we qualify for but because we are quasi-municipal, we don't qualify for all the grants that I would like to apply for.

This past year we have re-instituted a composting initiative to help reduce our tonnage as well as recycling more of the plastics residents were throwing away. Our first trailer of compostable waste took 1.87 tons out of the waste stream and the bales of additional recyclable plastics are an additional 580 pounds per bale. Additionally, we are implementing the transparent bag policy to increase our recycling numbers. We continue to educate the public on what can be recycled and hope to encourage more residents to comply with our mandatory recycling.

I work with the Norway Paris Solid Waste Board, now fully represented by both towns. We have utilized the knowledge and experience of our new Board members numerous times over the last year. We are experiencing ongoing challenges with the maintenance requirements of the facility. For instance, Bancroft installed a new structural support for the recycling building, which now requires a new roof. We are in the process of getting estimates for the roof replacement. Or our need to close due to all three bathrooms being frozen and having no working facilities for the employees of the facility. Our needs for a new trailer are still present but funding for this project isn't available yet.

We continue to utilize our Facebook page and that of the Oxford Hills Community Page to post closures, delays, and any other issues that the public needs to be aware of. I continue to encourage residents to attend our monthly Board Meetings but have had very little participation from the public.

We are maintaining the facility by cleaning and painting the metal bins, collection bins, fire lane, and gates to comply with safety standards. The new office building is almost completed, following the approval of last year's budget. Our progress over the past few years has been observed by the public.

In the next year we hope to become fully staffed and continue to try and repair as much as we can with our approved budget.

Tonia Pike

Facility Manager

## **Norway Memorial Library Annual Report for July 1, 2024 through June 30, 2025**

For more than 85 years, Norway Memorial Library has been serving the residents of Norway and the surrounding towns, as well as visitors to the Oxford Hills, from its location on Main Street. This beautiful building houses a collection of over 49,000 items and serves as a resource for accessing services, studying, working, relaxing, participating in programs and activities, using meeting spaces, viewing art and displays, and using Wi-Fi, computers, and a printer/scanner.

The library employs both traditional and emerging services to help visitors access materials and locate information. Your experience at the library is made possible by the support of the Town of Norway, the library's elected Board of Trustees, the Friends of Norway Memorial Library, partnerships with community organizations, and a dedicated team of librarians, staff, and volunteers.

In their most recent fundraiser aimed at supporting projects that maintain and improve the library, the Board of Trustees emphasized the library's role as a "third space"—a separate place from home, work, and school where people can find conversation, neutral ground, and a sense of connection. This sense of community is fostered through activities like knitting and crochet meet-ups, children's morning programs featuring singing, storytelling, and playtime, discussions around books, shared meals during cookbook discussions, tea parties, and holiday carols with the Oxford Hills Ukulele Group at the Holiday Open House. Events such as local author book readings, poetry-writing workshops, and presentations by historians also contribute to this vibrant atmosphere. Additionally, community involvement is visible in activities like completing a community jigsaw puzzle, volunteering to enhance the library gardens, and participating in book sales organized by the Friends of Norway Memorial Library.

We invite you to visit the library soon and discover the many ways you can enjoy this welcoming "third space."

Respectfully submitted,  
Elizabeth Kane  
Library Director

The following statistics are from the recently submitted Annual Survey of Maine Public Libraries for FY 2024.

- 3,939 children, teens, and adults attended 259 programs.
- More than 15,400 people visited the library.
- 3,349 people have current Norway Memorial Library cards, including 996 non-residents.
- Cardholders borrowed 31,115 physical and digital items.
- Our patrons received 2,917 items through interlibrary loan.
- We sent 6,842 items to other libraries.
- We answered 2,877 reference questions.
- There were 131 reserved study room uses.
- 226 Take and Make kits were given to children and families.

## Report from Norway Wastewater Department

The Town of Norway Wastewater is committed to protecting the quality of the little Androscoggin River and the environment. The effluent discharged to the river from the wastewater treatment plant is permitted by the Maine Department of Environmental Protection. During the period covered by this report, Norway wastewater treated and discharged to the little Androscoggin River 137 million gallons of reclaimed water. The Treatment Plant has a 95% removal of pollution that meets and exceeds water quality standards.

The wastewater department replaced 1,975' of clay sewer pipe originally installed in 1913 with 8" PVC and 14 new manholes were installed. The department also purchased a new PipeHunter Vacuum Truck to clean the 12 wet wells at pump stations and the 11 miles of pipe. The Huntington Ave pump station was replaced with a Gorman Rupp above ground pump station to mirror the 7 other pump stations. At the plant we added two new Sonic Solutions Algae Control systems to help control algae growth. The department also increased the height of the contact chamber walls at the plant to the 100 year flood level.

**How You Can Help:** Which wastes should **NOT** be flushed or poured down the drain? Any disposable wipes, baby wipes, chemical solvents and petroleum products, paints – latex and oil. Never pour grease into your sink or toilet. They can cause serious situations in the pump stations, sewer lines, and at the treatment plant.

### **DO YOU HAVE AN ILLEGAL CONNECTION INTO THE SANITARY SEWER SYSTEM?**

It is critical that sump pumps, floor drains, and roof drains discharge to the yard or storm sewer, not to the sanitary sewer - it is illegal. Sewer mains and pump stations can be overloaded. Not only can this cause serious health and safety concerns, it also costs rate payers more money to treat clean water.

When anyone digs in the Town they must call Dig Safe at 1-800-344-7233, Norway Wastewater at (207)743-6651, and Norway Water at (207)743-2414. This allows us time to mark out the sewer and water lines.

If you are on Town sewer and having trouble with your service, please call the Wastewater Department first so we can check the sewer mains. From 8am to 5pm call (207)743-6651 or after 5pm call (207)890-8475 or (207)890-8473. For billing questions call (207)743-6651.



Respectfully Submitted,  
Shawn Brown  
Superintendent

# Norway Water District

19 Danforth Street Ste 2  
Norway, Maine 04268  
207 743-2414 Fax 207 743-5307



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## Report of the Norway Water District

The water district has hired a new employee this year. Welcome Aaron Emerock. He has already passed the Distribution and Treatment II classes and we are looking forward to getting him licensed soon.

We have a new website for the Norway Water District. The website is: **[www.norwaywaterdistrict.org](http://www.norwaywaterdistrict.org)**.

The water district continues to offer the convenience of online payments for their customers. Please go to **[www.norwaywaterdistrict.org](http://www.norwaywaterdistrict.org)** or **[www.norwaymaine.com](http://www.norwaymaine.com)** to make your water payments.

The Norway Water District continues to contract day to day operations with the Oxford Water District.

We continue to upgrade meters, service valves, rods, and boxes throughout the system as an ongoing maintenance program.

We would like to thank all the people that adopted a fire hydrant to shovel this past winter. It is always a great help! We would also like to thank the Norway Highway Department for all their help and cooperation.

Respectfully,  
Frank (Bo) Britton, Superintendent

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From the Finance Office

To the Residents of Norway,

As the newly appointed Finance Officer, I wanted to take this opportunity to express my gratitude for the warm welcome I have received. It has been a pleasure getting to know the community, and I appreciate the kindness and support extended to me. I look forward to serving you and the Town of Norway in the coming years.

I am writing to provide an update regarding the 2024 financial statements and audit for our community. At this time, the financials have been completed and submitted to the auditors for their review. However, the audit process is still ongoing, and the final reports are not yet available.

We understand the importance of transparency and timely financial reporting, and we appreciate your patience as the auditors conduct their work to ensure accuracy and compliance. Once the audit is finalized, we will make the financial statements available to the public.

If you would like to be notified when they are available, please contact the Finance Office at (207) 743-6651 x4, and we will ensure you receive the information as soon as the reports are completed.

Thank you for your patience and understanding. Should you have any questions or require further information, please do not hesitate to reach out.

Sincerely,

Courtenay Dodds  
Finance Officer

19 Danforth St.  
Norway, ME 04268  
(207) 743-6651

**Town of Norway**





## Norway Downtown Annual Report 2024

Norway Downtown (ND) had a productive 2024, aligned with its mission to enhance and support our downtown in collaboration with various stakeholders, including the Town of Norway, businesses, organizations, residents, and the broader community. Main Street remains a highly sought-after location for businesses. In 2023, we applied for \$1.778 million through a Congressionally Directed Spending Request on behalf of The Norway Maine Opera House Corporation. In 2024 ND was awarded the full amount requested. We have been busy figuring out the requirements for the grant and we will continue to administer the grant and spend the funds on behalf of the Opera House in 2025. We continued work on Norway's Sign Ordinance that we started in 2023. In partnership with Norway's Code Enforcement Officer, we were able to get the ordinance completed and got it passed by the voters at the annual Town Meeting. Unfortunately, the Town's lawyer found some issues with the ordinance and so it became unenforceable. We will continue to work on it in 2025. We continue to maintain and cover the cost for free Wi-Fi in Longley Square.

We have continued to support and organize several events on Main Street during the year:

**Snowshoe festival/winter carnival** Family events held during school vacation week on Western Foothills Land Trust properties organized by the Land Trust, Norway Brewing Company, and supported by Norway Downtown.

**Norway Maine Arts Festival** ND lends financial support to cover the police presence necessary to close Main Street the day of the event.

**Passport to Norway** This was our second year doing this program during the week leading up to Labor Day. With six restaurants and fifteen businesses participating, customer participation has grown since last year and we look forward to growing further in the future.

**Maine Craft Weekend** Organized by The Maine Craft Association, Norway along with five other Maine communities (Belfast, Biddeford, Freeport, Ellsworth, Gardiner) were part of a statewide event which offered an opportunity for the public to explore the life and work of craft artists and businesses in Maine. 2024 was our first year participating in this event and we plan on applying what we learned this year to make it an even more successful event on 2025.

**Halloween festival on Main Street** This was our 20th year holding this event which brings 2000+ people to our beautiful downtown.

**Shop local/Take me Downtown for the Holidays** ND has taken the second weekend in December to focus on a shop local campaign where we give out reusable shopping bags to encourage folks to shop local. We encourage shops to stay open late and had a Christmas market in the square this year.

**Oxford Hills Chamber of Commerce "Festival of Trees"** We participate in the Festival of Trees event with items we purchase from local businesses.

As always, The Town of Norway, numerous Norway businesses and our downtown community have been vital partners in our efforts.

Scott Berk

Norway Downtown Board President



## Report of the Norway Museum & Historical Society for 2024

The Norway Historical Society is a nonprofit organization dedicated to preserving the heritage of our town and the many contributions of its citizens. We collect and preserve artifacts, photographs and documents that tell Norway's history, and we maintain genealogies of Norway families. The Society is an all-volunteer organization operating with a small budget financed by contributions from individual donors, and a greatly appreciated allocation approved by the people of Norway at the annual town meeting.

The Society is governed by a Board of Trustees, who, because we are a small organization, wear many hats and have a variety of duties. They are: Brad Cummings, Alden Emerson, Marcy Gray, Peter Hammond, Brian Partridge, Carol Rice, Ann Siekman, Edward Staples, and Bruce Watts.

We are fortunate to have two Curators, Charles Longley & Susan Denison, who keep up with inquiries via facebook, email, the website, and in person. All while doing, and assisting with, research projects, processing new acquisitions, and organizing and displaying the artifacts in our collection. They responded to 28 online requests for information, and 96 people signed the guest book this year. The Society gratefully received 217 new artifacts from 31 donors for our collections and archives. During 2024, our Facebook page increased from 1141 to 1316 followers, and there were 3,636 visitors to the NMHS website viewing 5,530 pages. .

Three public programs were held during the summer: Susan Denison gave an overview of the Norway Telephone Co. from 1885 to 1977, Brad Cummings spoke on the history of Norway's Corn Shop from 1881 to 1953, and Angela Todd presented a story-based archive talk about World War 1 and the Klain family in Norway. These programs were video recorded and are available on the society's website.

During 2024 we focused on a reorganization and expansion of our office spaces, and a continuation of the Oral History Project. We held the popular pie sale in our Marigold Tea Room during the Norway Music and Arts Festival in July, and offered another popular History Walking Tour in Downtown Norway in collaboration with the Norway Unitarian Universalist Church. Our long-term project indexing the contents of our large scrapbook collection continued throughout 2024.

The Norway Museum & Historical Society is grateful to have the support of the town, the citizens of Norway, and our loyal and dedicated volunteers. Because of this generosity, we can continue our mission: making Norway's interesting history accessible to everyone.

Respectfully submitted,  
Ann Siekman, Chair of the Board of Trustees  
Charles Longley and Susan Denison, Co-Curators

[www.norwayhistorical society.org](http://www.norwayhistorical society.org)  
[norwaymehistory@gmail.com](mailto:norwaymehistory@gmail.com)  
471 Main St, Norway, ME 04268

## 2024 REPORT OF LAKES ASSOCIATION OF NORWAY (Calendar Year)

In 2024, the Lakes Association of Norway (LAON) continued its programs to protect the health of the four Norway lakes: Penneesseewassee, Hobbs, Sand, and North Ponds. Town support allows us to continue our multi-level protection plan designed to prevent problems in our lakes.

- **Watershed Management** seeks to reduce storm runoff erosion that carries pollutants such as phosphorus into lakes, which causes harmful algae blooms. This program has become increasingly important as severe weather becomes more normal, increasing erosion, hence increasing nutrients entering our lakes. Unfortunately, our water testing indicates this erosion is having a negative effect on water quality. Since 2016 we have completed watershed surveys on North Pond, Lake Penneesseewassee, and most recently Hobbs Pond, finding approximately 270 erosion sites. With 180+ sites on Lake Penn, we established a 10 year plan, have completed the 1<sup>st</sup> phase, and will complete phase 2 in 2025. We applied for and received three EPA grants, allowing us to complete 80 remediation projects on those North Pond and Lake Penn that will prevent over 400 tons of eroded soil per year from entering them. We are applying for a Hobbs Pond grant in 2025. Hobbs Pond again experienced cyanobacteria blooms, but as a positive sign, to a much lesser degree than in the past. We will continue special water testing.
- **Water Quality Monitoring** assesses the health of our lakes by collecting water samples monthly for laboratory analysis. Unfortunately results indicate high phosphorus levels (causes algae growth), and almost zero dissolved oxygen at the bottom of our 3 deep lakes (releases bound phosphorus). These conditions are related, and neither is good for lake health. Soil erosion is a primary source of excess phosphorus, which supports the need for our watershed management program.
- **Courtesy Boat Inspections (CBI)** continues to be a highly successful program throughout Maine, with the goal of preventing destructive invasive plants from "hitchhiking" on boats that have visited infested lakes. A key part is educating the boating public on their responsibility for not carrying invasives between lakes. The increasing number of invasive species and boaters coming from other lakes make this program essential. Supporting that concern, the Maine DEP's evaluation of vulnerability to invasive aquatic plants classified Lake Penneesseewassee as high risk. Working up to 64 hours/week, in 2024 we inspected nearly 2,500 boats at the Lake Penneesseewassee boat launch. The value of our program was demonstrated multiple times in 2017 and 2018 with saves stopping four invasive species, including a zebra mussel, and two more milfoil saves in 2022. This is a significant program since in addition to harming recreation, invasive plants can ruin a lake and the economy of the surrounding communities. One third of Maine's infested systems are within 20 miles of our boat launch, so maintaining a proactive, preventive approach is necessary. The Town of Norway is a significant partner in this important effort. The tight job market makes it challenging to attract inspectors, which could require pay above minimum wage.
- **Invasive Species Screening** is performed annually. Since we can't guarantee invasive plants will not get into our lakes, we need to determine if any have been introduced. LAON contracts with professional lake scientists to conduct a full level 3 screening survey for invasive aquatic species on our four lakes. In addition, LAON organized volunteers as part of its "Invasive Plant Patrol" to check our lakes each year. Fortunately, no aquatic invasive plants were found. However, we are dealing with multiple shoreline invasives around Lake Penneesseewassee, including the yellow iris, purple loosestrife, and water forget-me-nots.
- **Outreach** efforts communicate best lake stewardship practices, stressing the roles individuals have in protecting the lakes, which benefits everyone in the area. LAON is present at town events such as the music and arts festival.

Respectfully Submitted,

Sal Girifalco - President, Lakes Association of Norway (LAON)

# The Oxford Hills School District M.S.A.D. #17

Heather Manchester, *Ed.D., Superintendent of Schools*,  
Steve Ciembroniewicz, *Assistant Superintendent*  
Elizabeth King, *Director of Student Services*  
Carrie Colley, *Director of Finance and Operations*  
Jill Bartash, *Director of Curriculum*



232 Main Street, South Paris, ME 04281  
Phone (207) 743-8972 fax (207) 743-2878  
[www.msad17.org](http://www.msad17.org)

Harrison \* Hebron \* Norway  
Otisfield \* Oxford \* Paris  
Waterford \* West Paris

Spring, 2025

To the Citizens of Norway,

It is with pleasure that I serve as the Superintendent of Schools for the Oxford Hills School District. This annual report is designed to update the community of Norway about the goals of the school district and highlight celebrations from Guy E. Rowe Elementary School.

MSAD#17 is entering year two of the Strategic Plan which serves as the road map for school improvement for three years. Four "strategic pillars guide" all of the work of the district:

- Healthy and Resilient Students
- Maximize our Facilities to Support Learning
- Recruit, Retain, and Grow Talent
- Rigorous, Relevant, and Responsive Learning

The detailed plan outlines the vision of the District by identifying specific priorities, strategies for meeting those priorities, and the performance indicators that define success for the District. This fall, we published the Strategic Plan Report Card, which describes how we did at meeting the goals outlined in the plan. Some highlights include:

- The district chronic absenteeism rate was decreased from 42% to 33%
- 91% of our middle and high school students say they have an adult they can count on at school, which is a 16% increase from the prior year
- At the recommendation of the District Safety Committee, the Board invested \$500,000 in school safety this year. The district also secured a \$500,000 Community Oriented Policing Services grant to further invest in our facilities
- A goal is to increase the percentage of teachers who have taught 3 or more years in the district; we improved by 4%
- District literacy scores increased by 6%

Both the plan and the report card are viewable at [www.msad17.org](http://www.msad17.org). I invite you to review both in order to see our progress and challenges.

MSAD #17 is approved for two out of the 11 state funded school construction projects in the state of Maine. The project to build a new middle school to house students in grades six through eight is in the process of determining the site of the school and developing the concept for the building. If approved by the voters in November of 2025, the new state-funded facility will be on track to open in 2028-2029.

In December, the MSAD#17 School Board voted 19-1 to endorse the elementary school consolidation project scope, which was unanimously supported by the District's Elementary Building Committee. The \$70-80 million project definition was developed to align with state funding guidance and precedent. If approved by voters in November 2025, a primarily state-funded elementary school with the capacity to educate 450-480 students would be built pending final funding authorization by the Maine Department of Education. The building would house students from Norway, Harrison, and Waterford. Information about the school construction projects is available on the district website, including a list of Frequently Asked Questions.

Guy E. Rowe Elementary School currently has 423 students enrolled in grades PreK - 6. Some interesting facts about enrollment include:

- 28 students from Guy E. Rowe attend another school in the district
- three students from Guy E. Rowe attend a different district on a Superintendent's Agreement
- eight students from another district attend Guy E. Rowe on a Superintendent's Agreement
- 68 students from another school in the district attend Guy E. Rowe
- 217 students from Norway attend Oxford Hills Comprehensive High School
- 91 students from Norway attend Oxford Hills Middle School

## Outdoor Learning at Guy E. Rowe

Outdoor learning takes place at every grade level at Guy E. Rowe. The second and third graders visit the Alan Day Community Garden regularly, while grades 3, 4, and 5 enjoy trips to Roberts Farm on a monthly basis. The fifth grade classes have been enthusiastically participating in the 100-Mile Challenge at Roberts Farm—and, at press time, they are close to reaching this incredible milestone! Our early grade students are also learning outdoors. The second grade students are actively composting during lunch and snack times as part of a partnership with the Alan Day Community Garden. These hands-on experiences help them learn about the benefits of composting and see firsthand how it positively impacts gardening. The Kindergarteners are exploring outdoor learning in the beautiful outdoor learning area on the school grounds. The students had a blast using natural materials to build their very own nests for the owls. It was an exciting hands-on experience where the kids learned about wildlife and teamwork while getting creative with sticks, leaves, and snow.

## Parent Engagement

The Rowe School hosted a Literacy Night for families related to the "Two Books, One School" initiative, with a parent education component designed to highlight the importance of reading aloud. Parents learned techniques to facilitate meaningful conversations with their children around key themes such as friendship, kindness, community, and adversity. They also learned strategies for connecting activities to these topics throughout the month to support comprehension. The books read this year were *Be Kind* by Pat Zietlow Miller and illustrated by Jen Hill and *The Wish Tree* by Katherine Applegate.

Thank you to the amazing teachers, support staff, and administrators of the Guy E. Rowe School, the Oxford Hills Middle School, and the Oxford Hills Comprehensive High School for their continued efforts to educate our students from Norway. I am grateful to work with such skilled and compassionate educators, who show their care and commitment to the students and families of the Oxford Hills on a daily basis.

Sincerely,

Heather Manchester  
Superintendent of Schools

---

Aude Suscipere Ausum "Dare to Accept the Challenge" The Oxford Hills School District



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

## **Peter C. Wood**

118 Hemingway Rd,  
Norway, ME 04268

Residence: (207) 890-3324

Peter.Wood@legislature.maine.gov

December 2024

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative for my first term. I am deeply honored that you have entrusted me to represent District 81 in Augusta. As we enter the first regular session of the 132nd Maine Legislature, I am committed to addressing the challenges ahead with diligence and integrity.

I am pleased to announce that I have been selected by leadership to serve on the Joint Standing Committee on Marine Resources. I believe I can bring valuable insights and expertise to the important work of this committee. I am grateful for the opportunity to serve the state in this capacity.

As the 132nd Legislature gets underway, we face significant challenges that require thoughtful and collaborative solutions. Maine is currently grappling with a nearly billion-dollar budget shortfall, and I am committed to ensuring that your tax dollars are spent wisely and effectively. Additionally, Maine's high energy costs remain a burden on families and businesses, and I am optimistic that bipartisan cooperation can lead to meaningful progress in this area. Another critical issue is property tax relief—our state has one of the highest property tax burdens in the nation, and I am determined to advocate for reforms that alleviate this strain on Maine residents.

My goal is to make Maine a better place to live, work, and thrive. I will continue working on common-sense legislation that benefits all Mainers, ensuring that your voices are heard in Augusta. Your feedback and input are essential to my work as your representative.

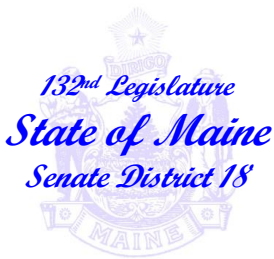
Thank you once again for the privilege of serving you and the people of District 81. Please do not hesitate to reach out to me with your concerns, ideas, or questions. You can contact me at (207) 287-1440 or by email at Peter.Wood@legislature.maine.gov. If you'd like to receive email updates, simply send me a request to be added to my list.

Sincerely,

A handwritten signature in cursive script that reads "Peter C. Wood".

Peter C. Wood  
State Representative

House District 81 Norway, Sweden, Waterford, Albany Township, Greenwood, South Oxford,  
Stoneham, Stow, Mason Township & Locke Mills



Senator Richard A. Bennett  
3 State House Station  
Augusta, ME 04333-0003  
Office (207) 287-1505  
Cell (207) 592-3200  
[Richard.Bennett@legislature.maine.gov](mailto:Richard.Bennett@legislature.maine.gov)

Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business. I am grateful you have put your trust in me, and I will continue to work tirelessly on behalf of the people of western Maine.

The First Regular Session of the 132<sup>nd</sup> Maine State Legislature began on December 4, 2024. As I return for my third consecutive term in the Senate, I intend to focus my work on advancing common sense policies aimed at protecting Maine's natural resources, lowering the costs of goods and services, increasing our housing stock and access to mental health and substance use treatment, and assisting our small businesses.

After years of inflation and economic uncertainty, the work the Legislature does at the State House directly affects the lives of every Mainer. When I cast votes in the Senate Chamber, I do so after thoughtful consideration about what is best for the people I was elected to represent.

I am eager to discuss the issues important to all of you. Many of you have reached out about the biggest concerns you face every day. I promise to do all I can to advocate for your priorities in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 132<sup>nd</sup> Maine Legislature has a great deal of work to do. However, I believe that if we work collaboratively, there is nothing we can't accomplish. Please feel free to contact me by calling (207) 287-1505 or emailing me at [Richard.Bennett@legislature.maine.gov](mailto:Richard.Bennett@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Richard A. Bennett  
Senator



**Jared Golden**  
Congress of the United States  
2nd District of Maine

Dear Friends,

I hope this letter finds you well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. Thank you for the opportunity to share an update on the work I've been doing for the people of the Second Congressional District.

**Fisheries:** This spring, the Atlantic States Marine Fisheries Commission (ASMFC) announced a gauge increase for lobsters caught in the Gulf of Maine beginning in January 2025. Maine fishermen warned that this decision is founded on incomplete and inaccurate data. Additionally, this gauge increase could put Mainers at a competitive disadvantage to Canadian fishermen with looser regulations. That's why I sent a [letter](#) to the ASMFC urging them to delay their decision until they can evaluate data with fishermen, whose proactive stewardship provides invaluable insight. I have also submitted an amendment to this year's funding bill that would block federal funding from being used to implement and enforce a gauge increase. Because of these efforts, the ASFMC made the decision to delay the implementation of this new requirement. I'll always stand with Maine lobstermen against unfair, unnecessary regulations that threaten their livelihoods and industry.

**Veterans:** The first meeting I attended as an elected official was with a large group of veterans and the former Director of the Maine Bureau of Veterans Services. We discussed a lot, but one issue rose above the rest: how little was being done for Maine veterans who needed treatment for mental health issues or substance use. At the time, there were no in-patient treatment beds in Maine, so veterans had to wait for a bed to open up at an out-of-state facility. Fast forward 10 years, through unending red tape, and I'm delighted to report we just broke ground on a treatment facility at the Togus VA Medical Center in Augusta. This was the direct result of the tireless advocacy of veterans from across our state — this win is theirs.

**Postal Service:** This spring, the U.S. Postal Service (USPS) announced plans to consolidate and move some processing operations from the Eastern Maine Processing & Distribution Center in Hampden to Scarborough. This would have caused significant mail delivery delays that disproportionately harm rural communities. That's why I introduced the *Timely Mail Delivery and Postal Services Protection Act*, which would have halted this planned consolidation across the country. Following these efforts, the USPS announced they have scrapped their plan entirely. While this is a win for Maine, it is also evidence that we cannot become complacent. That's why I recently introduced the bipartisan *Postmaster General Reform Act*, which would establish term limits for the United States Postal Service's (USPS) postmaster general and require nominations to be confirmed by the Senate.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I wish you a healthy and prosperous year to come.

Respectfully,

Jared Golden  
Member of Congress

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MAINE

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# United States Senate

WASHINGTON, DC 20510

January 1, 2025

COMMITTEE:  
ARMED SERVICES  
CHAIRMAN, STRATEGIC FORCES  
SUBCOMMITTEE  
ENERGY AND  
NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
VETERANS' AFFAIRS

Dear Friends,

Each year comes with renewed hope – to celebrate each other’s successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

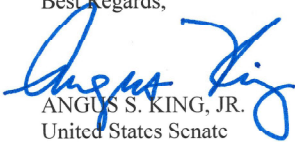
First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine – Medicare is finally negotiating lower prices for prescription drugs, on top of the \$35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine’s combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2025.

Best Regards,



ANGUS S. KING, JR.  
United States Senate

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## United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:  
APPROPRIATIONS  
VICE CHAIR  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [collins.senate.gov](http://collins.senate.gov).

Sincerely,



Susan M. Collins  
United States Senator



Janet T. Mills  
GOVERNOR

STATE OF MAINE  
OFFICE OF THE GOVERNOR  
1 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0001

Dear Maine Resident:

I have always been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has been investing in what people need to succeed, like job training, child care, health care, education, broadband, and housing.

We are seeing results — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers. These are all encouraging signs that are reflected in the strength of our economy. In fact, Maine has one of the best rates of economic growth in the nation.

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

Sincerely,

Janet T. Mills  
Governor



PRINTED ON RECYCLED PAPER

**TOWN OF NORWAY, MAINE**

**Annual Financial Report**

**For the year ended June 30, 2023**

**TOWN OF NORWAY, MAINE**  
**Annual Financial Report**  
**For the year ended June 30, 2023**

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Independent Auditor's Report

Town of Norway Select-Board  
Town of Norway, Maine

**Report on the Audit of the Financial Statements**

***Qualified and Unmodified Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Norway, Maine as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Norway, Maine's basic financial statements, as listed in the table of contents.

*Summary of Opinions*

| <u>Opinion Unit</u>                  | <u>Type of Opinion</u> |
|--------------------------------------|------------------------|
| Governmental Activities              | Qualified              |
| Business-type Activities             | Unmodified             |
| General Fund                         | Unmodified             |
| Municipal Building Construction Fund | Unmodified             |
| Reserve Fund                         | Unmodified             |
| Wastewater Fund                      | Unmodified             |
| Aggregate Remaining Fund Information | Qualified              |

*Qualified Opinion on the Governmental Activities and Aggregate Remaining Fund Information*

In our opinion, except for the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Town of Norway, Maine as of June 30, 2023 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Unmodified Opinions on the Business-type Activities and Each Major fund*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of the Town of Norway, Maine as of June 30, 2023 and the respective changes in financial position, and where applicable, cash flows thereof, and the budgetary comparison for the General Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Qualified and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Norway, Maine and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

***Matters Giving Rise to the Qualified Opinion on the Aggregate Remaining Fund Information and Governmental Activities***

The financial statements do not include all the financial data for the Town's legally separate component unit, Norway Memorial Library. Amounts relating to Library activity that were accounted for by the Town have been included in the special revenue funds. Remaining Library accounts controlled by the Librarian, the Library Board of Trustees, and the Friends of the Library have not been included herein. Accounting principles generally accepted in the United States of America require the financial data for this component unit to be reported with the financial data of the Town's primary government unless the Town also issues financial statements for the financial reporting entity that include the financial data of its component units. The Town has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets and fund balance of the blended component unit would have been reported as approximately \$618,096, increasing by roughly \$61,368 from the previous year.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Norway, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Norway, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Norway, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedules related to the pension and OPEB liabilities, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Norway, Maine's basic financial statements. The accompanying combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 2024 on our consideration of the Town of Norway, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Town of Norway, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Norway, Maine's internal control over financial reporting and compliance.



June 3, 2024  
South Portland, Maine

**TOWN OF NORWAY, MAINE**  
**Management's Discussion and Analysis**  
**June 30, 2023**

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As manager of the Town of Norway, Maine, I offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Norway for the fiscal year ended June 30, 2023. I encourage readers to consider this information presented in conjunction with additional information that is in the reports and the accompanying notes to those financial statements.

**Financial Highlights**

- The assets and deferred outflows of resources of the Town of Norway exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$21,743,873, a \$872,033 increase from last year.
- As of June 30, 2023, the ending fund balance of all governmental funds was \$6,166,637. Governmental funds include the General Fund, Municipal Building Construction Fund, Reserve Fund, and other nonmajor governmental funds.
- As of June 30, 2023, the General Fund balance was \$5,186,007, representing an increase of \$176,368. \$4,151,402 of the General Fund balance is unassigned. The unassigned fund balance has been used in recent years to help defray taxes. Norway manages the amount of its unassigned fund balance each year to make sure it is adequate to pay for up to 90 days operating expenditures.

**Overview of the Financial Statements** - This discussion and analysis serves as an introduction to the Town of Norway's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The financial statements presented herein include all of the activities of the Town of Norway, using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

**Government-wide Financial Statements** - The government-wide financial statements are designed to give the reader a broad overview of the Town of Norway's finances, similar to a private-sector business.

The *statement of net position* presents information on all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between these items reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Norway is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

**TOWN OF NORWAY, MAINE**  
**Management's Discussion and Analysis, Continued**

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Both of the government-wide financial statements distinguish functions of the Town of Norway that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town of Norway include general government, protection, health and sanitation, highways, special assessments, unclassified, debt service, capital outlay, and depreciation. The business-type activities of the Town of Norway include the Wastewater Treatment Plant. Summaries of both the governmental activities and business-type activities can be found on pages 13 and 14 of this report.

**Fund Financial Statements** - A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Norway, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and proprietary funds.

**Governmental funds** - *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town of Norway maintains a reserve fund to save for future major purchases. Additionally, there are four permanent trust funds maintained by the Town for charitable purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund. Data from the funds is combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The most important financial activity occurs at the annual town meeting when the town's citizens adopt an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15 and 16 of this report.

**Proprietary funds** - The Town of Norway maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town of Norway uses an enterprise fund to account for its wastewater (sewer) activity including the operation of the sewer treatment plant, sewage pumping stations and collections systems.

**TOWN OF NORWAY, MAINE**  
**Management's Discussion and Analysis, Continued**

Proprietary funds provide the same type of information as the government-wide financial statements only in more detail. The proprietary fund financial statements provide separate information on the individual enterprise funds. The basic proprietary fund financial statements can be found on pages 19 through 21 of this report.

**Notes to the Financial Statements** - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-44 of this report.

**Supplemental Information** - The combining statements referred to earlier in connection with nonmajor governmental funds are presented beginning on page 63 of this report.

**Government-wide Financial Analysis** - As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town of Norway, governmental activities net position was \$18,429,262 at the close of the most recent fiscal year. The following information is a condensed version of the statement of net position for 2023 and 2022.

|                                       | <b>Governmental<br/>Activities<br/>2023</b> | <b>Governmental<br/>Activities<br/>2022</b> | <b>Business-type<br/>Activities<br/>2023</b> | <b>Business-type<br/>Activities<br/>2022</b> |
|---------------------------------------|---|---|--|--|
| Current and other assets              | \$ 7,517,737                                | 7,703,553                                   | 871,509                                      | 870,527                                      |
| Capital assets                        | <u>16,740,611</u>                           | <u>15,813,357</u>                           | <u>3,138,996</u>                             | <u>3,036,098</u>                             |
| <b>Total assets</b>                   | <b>24,258,348</b>                           | <b>23,516,910</b>                           | <b>4,010,505</b>                             | <b>3,906,625</b>                             |
| Deferred outflows related to pension: | 361,356                                     | 425,660                                     | 31,850                                       | 35,860                                       |
| Deferred outflows related to OPEB     | <u>3,999</u>                                | <u>35,037</u>                               | <u>353</u>                                   | <u>176</u>                                   |
| <b>Total outflow of resources</b>     | <b>365,355</b>                              | <b>460,697</b>                              | <b>32,203</b>                                | <b>36,036</b>                                |
| Long-term liabilities outstanding     | 4,770,365                                   | 4,549,636                                   | 697,147                                      | 695,042                                      |
| Other liabilities                     | <u>1,062,603</u>                            | <u>639,661</u>                              | <u>8,680</u>                                 | <u>8,785</u>                                 |
| <b>Total liabilities</b>              | <b>5,832,968</b>                            | <b>5,189,297</b>                            | <b>705,827</b>                               | <b>703,827</b>                               |
| Deferred inflows related to pensions  | 244,104                                     | 934,005                                     | 21,515                                       | 78,686                                       |
| Deferred inflows related to OPEB      | 8,562                                       | 29,706                                      | 755  | 1,446  |
| Deferred inflows related to leases    | <u>108,807</u>                              | <u>111,461</u>                              | <u>-</u>                                     | <u>-</u>                                     |
| <b>Total inflows of resources</b>     | <b>361,473</b>                              | <b>1,075,172</b>                            | <b>22,270</b>                                | <b>80,132</b>                                |
| Net investment in capital assets      | 12,081,804                                  | 11,518,932                                  | 2,513,313                                    | 2,365,430                                    |
| Restricted                            | 195,063                                     | 195,850                                     | -  | -  |
| Unrestricted                          | <u>6,152,395</u>                            | <u>5,998,356</u>                            | <u>801,298</u>                               | <u>793,272</u>                               |
| <b>Total net position</b>             | <b>\$ 18,429,262</b>                        | <b>17,713,138</b>                           | <b>3,314,611</b>                             | <b>3,158,702</b>                             |

The largest portion of the Town of Norway's Governmental Activities net position (66%) reflects its investment in capital assets (e.g., land, buildings, vehicles, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. Similarly, the investment in capital assets for Business-type Activities represents 76% of net position. The Town of Norway uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

**TOWN OF NORWAY, MAINE**  
**Management's Discussion and Analysis, Continued**

**Government-wide Financial Analysis, continued**

Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The Governmental unrestricted net position (33%) may be used to meet the government's ongoing obligations to citizens and creditors.

**CHANGE IN NET POSITION**

|   | Governmental Activities |                  | Business-type Activities |                |
|---|-------------------------|------------------|--------------------------|----------------|
|   | 2023                    | 2022             | 2023                     | 2022           |
| Revenues:                               |                         |                  |                          |                |
| Program revenues:                       |                         |                  |                          |                |
| Charges for services                    | \$ 162,575              | 174,803          | 580,280                  | 544,161        |
| Operating grants and contributions      | 234,404                 | 253,379          | -                        | -              |
| Capital grants and contributions        | 332,611                 | 121,759          | 33,246                   | -              |
| General revenues:                       |                         |                  |                          |                |
| Taxes                                   | 8,591,759               | 8,968,370        | -                        | -              |
| Grants and contributions - unrestricted | 1,367,920               | 1,309,414        | -                        | -              |
| Unrestricted investment income          | 77,350                  | 34,507           | -                        | -              |
| Other income                            | 27,351                  | 22,206           | 3,280                    | 34,641         |
| Total revenues                          | 10,793,970              | 10,884,438       | 616,806                  | 578,802        |
| Expenses:                               |                         |                  |                          |                |
| General government                      | 711,449                 | 632,530          | -                        | -              |
| Protection                              | 1,723,562               | 1,395,692        | -                        | -              |
| Health and sanitation                   | 361,644                 | 282,537          | 460,897                  | 433,671        |
| Highways                                | 1,559,769               | 1,400,870        | -                        | -              |
| Special assessments                     | 4,858,576               | 4,807,215        | -                        | -              |
| Culture and recreation                  | 534,305                 | 450,783          | -                        | -              |
| Unclassified                            | 45,684                  | 64,448           | -                        | -              |
| Interest on debt                        | 89,088                  | 72,572           | -                        | -              |
| Capital maintenance                     | 193,769                 | 432,404          | -                        | -              |
| Total expenses                          | 10,077,846              | 9,539,051        | 460,897                  | 433,671        |
| <b>Change in net position</b>           | <b>\$ 716,124</b>       | <b>1,345,387</b> | <b>155,909</b>           | <b>145,131</b> |

Governmental activities resulted in an increase in the Town of Norway's net position of \$716,124 with the majority of revenues (80%) coming from taxes. In addition, principal payments on bonds and lease payments totaled \$430,648 in governmental funds. These amounts are not considered expenses for purposes of full accrual financial statements. Governmental activities also included \$705,128 in depreciation expense.

**TOWN OF NORWAY, MAINE**  
**Management's Discussion and Analysis, Continued**

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**Financial Analysis of the Government's Funds**

The Town of Norway uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** - The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the close of the most recent fiscal year, the Town's governmental funds reported combined ending fund balances of \$6,166,637; \$3,472,613 of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. The remaining fund balance (44%) is not available for general use and is for grants, trusts, capital projects, permanent funds, and other specific projects.

The General Fund is the chief operating fund of the Town of Norway. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$4,151,402. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 43% of total General Fund expenditures.

**Proprietary Funds** - The Town of Norway's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Town's wastewater fund amounted to \$801,298, an increase of \$8,026 from the prior year.

**General Fund Budgetary Highlights:** During the current fiscal year, the revenues for the Town of Norway exceeded expenditures by \$865,751. Revenues and expenditures on a budgetary basis for the current fiscal year are shown on Statement 6. Areas that differed from amounts budgeted are noted below:

- Tax revenue exceeded the budget, as motor vehicle registrations were higher than anticipated.
- Intergovernmental revenues exceeded budget primarily due to increased State revenue sharing.
- Other fees exceeded expectations due to robust development and increased permit fees.
- Investment income was above expectations due to increased interest rates and favorable market conditions.
- Administration expenditures were under budget as there were savings realized due to vacant positions during the year.
- Protection exceeded budget due to an increase in insurance costs.
- Special assessment expenditures were lower than anticipated as abatements and contingency amounts were not utilized.
- Recreation expenditures were lower than budgeted due to changes in programs offered and lower personnel costs.

**Capital Assets** - The Town of Norway's net investment in capital assets as of June 30, 2023 amounts to \$12,081,804 for governmental activities and \$2,513,313 for business-type activities (wastewater department). This investment in capital assets includes land, buildings and building improvements, furniture and equipment, vehicles, and infrastructure assets, such as roads, and wastewater department infrastructure less related bonds and financed purchases payable.

**TOWN OF NORWAY, MAINE**  
**Management's Discussion and Analysis, Continued**

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Major capital asset additions during the 2023 fiscal year include renovation and expansion of the municipal building complex, new police vehicles, a new highway dump truck, a new generator for the Town office, and various other infrastructure improvements.

| <b>Town of Norway's Capital Assets</b> |                      |                      |
|--|----------------------|----------------------|
| <b>(Net of depreciation)</b>           |                      |                      |
|  | <u>Governmental</u>  | <u>Business-type</u> |
| Land and other non-depreciated         | \$ 1,749,131         | 34,531               |
| Buildings and building improvements    | 3,705,829            | 343,637              |
| Machinery, vehicles, and equipment     | 1,898,455            | 153,713              |
| <u>Infrastructure</u>                  | <u>9,387,196</u>     | <u>2,607,115</u>     |
| <b>Total</b>                           | <b>\$ 16,740,611</b> | <b>3,138,996</b>     |

**Long-term Debt** - The Town of Norway is not currently rated by the major investment services. State statutes limit the amount of general obligation debt a municipality may issue at 15 percent of its total State assessed valuation. As of June 30, 2023, the Town was in compliance with this restriction. All debt payments were made as required during fiscal year 2023. The Town incurred new debt of \$162,660 in 2023 to fund new police vehicles and highway equipment. The Town also issued a bond anticipation note to finance the municipal building renovations until such time that long-term financing could be finalized. The Town drew \$632,370 on this note during 2023.

**Next Year's Budget and Rates** - The 2023-2024 budget has an increase in municipal expenditures of 9%. However, revenues from fees and other sources are expected to increase 16%, which minimizes the need for additional taxes. The Town continues to maintain a healthy fund balance and will utilize reserved funds to further lessen any tax impact.

**Requests for Information** - This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the *Town Manager, 19 Danforth Street, Norway, ME 04268, phone 207-743-6651.*

Bradley A. Plante  
 Interim Town Manager

## **BASIC FINANCIAL STATEMENTS**

**TOWN OF NORWAY, MAINE**  
**Statement of Net Position**  
**June 30, 2023**

|  | Governmental<br>Activities | Business-type<br>Activities | Total             |
|--|----------------------------|-----------------------------|-------------------|
| <b>ASSETS</b>                                      |                            |                             |                   |
| Cash and cash equivalents                          | \$ 6,755,963               | 728,132                     | 7,484,095         |
| Taxes receivable                                   | 350,084                    | -                           | 350,084           |
| Tax liens  | 109,873                    | -                           | 109,873           |
| Due from other governments                         | -                          | 33,246                      | 33,246            |
| Accounts receivable, net of allowance              | 171,326                    | 110,131                     | 281,457           |
| Lease receivable                                   | 111,841                    | -                           | 111,841           |
| Inventory  | 9,518                      | -                           | 9,518             |
| Prepaid items                                      | 9,132                      | -                           | 9,132             |
| Capital assets, not being depreciated              | 1,749,131                  | 34,531                      | 1,783,662         |
| Capital assets, net of accumulated depreciation    | 14,991,480                 | 3,104,465                   | 18,095,945        |
| Total assets                                       | 24,258,348                 | 4,010,505                   | 28,268,853        |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>              |                            |                             |                   |
| Deferred outflows of resources related to pensions | 361,356                    | 31,850                      | 393,206           |
| Deferred outflows of resources related to OPEB     | 3,999                      | 353                         | 4,352             |
| Total deferred outflows of resources               | 365,355                    | 32,203                      | 397,558           |
| <b>LIABILITIES</b>                                 |                            |                             |                   |
| Accounts payable and accrued expenses              | 210,266                    | 8,680                       | 218,946           |
| Unearned revenue                                   | 215,941                    | -                           | 215,941           |
| Taxes paid in advance                              | 4,026                      | -                           | 4,026             |
| Bond anticipation note payable                     | 632,370                    | -                           | 632,370           |
| Noncurrent liabilities:                            |                            |                             |                   |
| Due within one year                                | 420,248                    | 46,086                      | 466,334           |
| Due in more than one year                          | 4,350,117                  | 651,061                     | 5,001,178         |
| Total liabilities                                  | 5,832,968                  | 705,827                     | 6,538,795         |
| <b>DEFERRED INFLOWS OF RESOURCES</b>               |                            |                             |                   |
| Deferred inflows of resources related to pensions  | 244,104                    | 21,515                      | 265,619           |
| Deferred inflows of resources related to OPEB      | 8,562                      | 755                         | 9,317             |
| Deferred inflows of resources related to lease     | 108,807                    | -                           | 108,807           |
| Total deferred inflows of resources                | 361,473                    | 22,270                      | 383,743           |
| <b>NET POSITION</b>                                |                            |                             |                   |
| Net investment in capital assets                   | 12,081,804                 | 2,513,313                   | 14,595,117        |
| Restricted - nonexpendable principal               | 46,731                     | -                           | 46,731            |
| Restricted - grants and other                      | 148,332                    | -                           | 148,332           |
| Unrestricted                                       | 6,152,395                  | 801,298                     | 6,953,693         |
| <b>Total net position</b>                          | <b>\$ 18,429,262</b>       | <b>3,314,611</b>            | <b>21,743,873</b> |

*See accompanying notes to basic financial statements.*

**TOWN OF NORWAY, MAINE**  
**Statement of Activities**  
**For the year ended June 30, 2023**

| Functions/programs   | Net (expense) revenue and changes in net position |                      |                                    |                                  |                         |
|--|---|----------------------|------------------------------------|----------------------------------|-------------------------|
|  | Expenses  | Program revenues     |                                    | in net position                  |                         |
|  |   | Charges for services | Operating grants and contributions | Capital grants and contributions | Governmental activities |
| <b>Primary government:</b>                                   |   |                      |                                    |                                  |                         |
| Governmental activities:                                     |   |                      |                                    |                                  |                         |
| General government   | \$ 711,449  | 137,562              | 9,975                              | 106,228                          | (457,684)               |
| Protection   | 1,723,562   | 11,162               | 5,446                              | -                                | (1,706,954)             |
| Health and sanitation  | 361,644   | -                    | 7,255                              | -                                | (354,389)               |
| Highways   | 1,559,769   | -                    | 100,826                            | 223,097                          | (1,235,846)             |
| Special assessments  | 4,858,576   | -                    | -                                  | -                                | (4,858,576)             |
| Culture and recreation                                       | 534,305   | 11,629               | 110,902                            | -                                | (411,774)               |
| Unclassified   | 45,684  | 2,222                | -                                  | -                                | (43,462)                |
| Interest on debt   | 89,088  | -                    | -                                  | -                                | (89,088)                |
| Capital maintenance  | 193,769   | -                    | -                                  | 3,286                            | (190,483)               |
| Total governmental activities                                | 10,077,846  | 162,575              | 234,404                            | 332,611                          | (9,348,256)             |
| <b>Business-type activities:</b>                             |   |                      |                                    |                                  |                         |
| Wastewater   | 460,897   | 580,280              | -                                  | 33,246                           | 152,629                 |
| Total business-type activities                               | 460,897   | 580,280              | -                                  | 33,246                           | 152,629                 |
| <b>Total primary government</b>                              | <b>\$ 10,538,743</b>                              | <b>742,855</b>       | <b>234,404</b>                     | <b>365,857</b>                   | <b>(9,348,256)</b>      |
| General revenues:  |   |                      |                                    |                                  |                         |
| Property taxes   |   |                      |                                    | 7,597,776                        | -                       |
| Other taxes - excise   |   |                      |                                    | 993,983                          | -                       |
| Grants and contributions not restricted to specific programs |   |                      |                                    | 1,367,920                        | -                       |
| Unrestricted investment earnings                             |   |                      |                                    | 77,350                           | 425                     |
| Other income   |   |                      |                                    | 27,351                           | 2,855                   |
| Total general revenues                                       |   |                      |                                    | 10,064,380                       | 3,280                   |
| Change in net position                                       |   |                      |                                    |                                  |                         |
| Net position - beginning                                     |   |                      |                                    | 716,124                          | 155,909                 |
|  |   |                      |                                    | 17,713,138                       | 3,158,702               |
| <b>Net position - ending</b>                                 |   |                      |                                    | <b>\$ 18,429,262</b>             | <b>3,314,611</b>        |

See accompanying notes to basic financial statements.

**TOWN OF NORWAY, MAINE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2023**

|   | General<br>Fund     | Municipal Building<br>Construction<br>Fund | Reserve<br>Fund  | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|---------------------|--|------------------|--------------------------------|--------------------------------|
| <b>ASSETS</b>   |                     |  |                  |                                |                                |
| Cash and cash equivalents   | \$ 5,155,314        | 62   | 1,456,676        | 143,911                        | 6,755,963                      |
| Taxes receivable  | 350,084             | -  | -                | -                              | 350,084                        |
| Tax liens   | 109,873             | -  | -                | -                              | 109,873                        |
| Accounts receivable   | 42,207              | -  | -                | 129,119                        | 171,326                        |
| Lease receivable  | 111,841             | -  | -                | -                              | 111,841                        |
| Inventory   | 9,518               | -  | -                | -                              | 9,518                          |
| Interfund loan receivables  | -                   | -  | -                | 153,208                        | 153,208                        |
| Prepaid items   | 1,452               | -  | -                | 7,680                          | 9,132                          |
| <b>Total assets</b>   | <b>5,780,289</b>    | <b>62</b>                                  | <b>1,456,676</b> | <b>433,918</b>                 | <b>7,670,945</b>               |
| <b>LIABILITIES</b>  |                     |  |                  |                                |                                |
| Accounts payable and accrued expenses   | 95,249              | 42,848                                     | -                | 8,144                          | 146,241                        |
| Unearned revenue  | -                   | -  | -                | 215,941                        | 215,941                        |
| Taxes paid in advance   | 4,026               | -  | -                | -                              | 4,026                          |
| Bond anticipation note payable  | -                   | 632,370                                    | -                | -                              | 632,370                        |
| Interfund loan payables   | 142,485             | -  | -                | 10,723                         | 153,208                        |
| <b>Total liabilities</b>  | <b>241,760</b>      | <b>675,218</b>                             | <b>-</b>         | <b>234,808</b>                 | <b>1,151,786</b>               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                     |  |                  |                                |                                |
| Unavailable revenue - property taxes  | 243,715             | -  | -                | -                              | 243,715                        |
| Lease related   | 108,807             | -  | -                | -                              | 108,807                        |
| <b>Total deferred inflows of resources</b>  | <b>352,522</b>      | <b>-</b>                                   | <b>-</b>         | <b>-</b>                       | <b>352,522</b>                 |
| <b>FUND BALANCES (DEFICITS)</b>   |                     |  |                  |                                |                                |
| Nonspendable  | 10,970              | -  | -                | 54,411                         | 65,381                         |
| Restricted  | -                   | -  | -                | 148,332                        | 148,332                        |
| Committed   | -                   | -  | 1,456,676        | -                              | 1,456,676                      |
| Assigned  | 1,023,635           | -  | -                | -                              | 1,023,635                      |
| Unassigned  | 4,151,402           | (675,156)                                  | -                | (3,633)                        | 3,472,613                      |
| <b>Total fund balances (deficits)</b>   | <b>5,186,007</b>    | <b>(675,156)</b>                           | <b>1,456,676</b> | <b>199,110</b>                 | <b>6,166,637</b>               |
| <b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b> | <b>\$ 5,780,289</b> | <b>62</b>                                  | <b>1,456,676</b> | <b>433,918</b>                 |                                |

Amounts reported for governmental activities in the statement of net position (Statement 1) are different because:

|   |             |
|---|-------------|
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.                   | 16,740,611  |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.                  | 243,715     |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds. |             |
| Notes payable   | (3,864,208) |
| Financed purchases  | (162,229)   |
| Net pension liability, including related deferred outflows and inflows of resources   | (410,090)   |
| OPEB liabilities, including related deferred outflows and inflows of resources  | (24,610)    |
| Accrued compensated absences  | (196,539)   |
| Accrued interest  | (64,025)    |

**Net position of governmental activities** **\$ 18,429,262**

*See accompanying notes to basic financial statements.*

**TOWN OF NORWAY, MAINE**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**

For the year ended June 30, 2023

|  | General<br>Fund     | Municipal Building<br>Construction<br>Fund | Reserve<br>Fund  | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|---------------------|--|------------------|--------------------------------|--------------------------------|
| <b>Revenues:</b>   |                     |  |                  |                                |                                |
| Taxes  | \$ 8,548,482        | -  | -                | -                              | 8,548,482                      |
| Intergovernmental  | 1,487,747           | -  | -                | 347,635                        | 1,835,382                      |
| Charges for services   | 17,075              | -  | -                | 5,771                          | 22,846                         |
| Donations  | -                   | -  | 270              | 16,266                         | 16,536                         |
| Other  | 164,913             | -  | 3,016            | 82,168                         | 250,097                        |
| Investment income  | 76,947              | 57   | 258              | 88                             | 77,350                         |
| <b>Total revenues</b>  | <b>10,295,164</b>   | <b>57</b>                                  | <b>3,544</b>     | <b>451,928</b>                 | <b>10,750,693</b>              |
| <b>Expenditures:</b>   |                     |  |                  |                                |                                |
| <b>Current:</b>  |                     |  |                  |                                |                                |
| General government   | 630,695             | -  | -                | 81,769                         | 712,464                        |
| Protection   | 1,635,771           | -  | -                | 20,350                         | 1,656,121                      |
| Health and sanitation  | 361,644             | -  | -                | -                              | 361,644                        |
| Highways   | 1,058,374           | -  | -                | -                              | 1,058,374                      |
| Special assessments  | 4,858,576           | -  | -                | -                              | 4,858,576                      |
| Culture and recreation   | 180,447             | -  | -                | 354,707                        | 535,154                        |
| Unclassified   | 34,073              | -  | -                | -                              | 34,073                         |
| <b>Debt service:</b>   |                     |  |                  |                                |                                |
| Principal  | 431,417             | -  | -                | -                              | 431,417                        |
| Interest   | 15,279              | -  | -                | -                              | 15,279                         |
| Capital outlay   | 385,797             | 667,961                                    | 528,068          | 244,325                        | 1,826,151                      |
| <b>Total expenditures</b>  | <b>9,592,073</b>    | <b>667,961</b>                             | <b>528,068</b>   | <b>701,151</b>                 | <b>11,489,253</b>              |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>703,091</b>      | <b>(667,904)</b>                           | <b>(524,524)</b> | <b>(249,223)</b>               | <b>(738,560)</b>               |
| <b>Other financing sources (uses):</b>                               |                     |  |                  |                                |                                |
| Proceeds from financed purchases                                     | 162,660             | -  | -                | -                              | 162,660                        |
| Transfers from other funds   | 70,000              | -  | 432,768          | 326,615                        | 829,383                        |
| Transfers to other funds   | (759,383)           | -  | -                | (70,000)                       | (829,383)                      |
| <b>Total other financing sources (uses)</b>                          | <b>(526,723)</b>    | <b>-</b>                                   | <b>432,768</b>   | <b>256,615</b>                 | <b>162,660</b>                 |
| <b>Net change in fund balance</b>                                    | <b>176,368</b>      | <b>(667,904)</b>                           | <b>(91,756)</b>  | <b>7,392</b>                   | <b>(575,900)</b>               |
| <b>Fund balances (deficits), beginning of year</b>                   | <b>5,009,639</b>    | <b>(7,252)</b>                             | <b>1,548,432</b> | <b>191,718</b>                 | <b>6,742,537</b>               |
| <b>Fund balances (deficits), end of year</b>                         | <b>\$ 5,186,007</b> | <b>(675,156)</b>                           | <b>1,456,676</b> | <b>199,110</b>                 | <b>6,166,637</b>               |

*See accompanying notes to basic financial statements.*

**TOWN OF NORWAY, MAINE**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the year ended June 30, 2023**

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|   |    |           |
|---|----|-----------|
| Net change in fund balances - total governmental funds (from Statement 4) | \$ | (575,900) |
|---|----|-----------|

Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

|                      |                  |         |
|----------------------|------------------|---------|
| Capital outlays      | 1,632,382        |         |
| Depreciation expense | <u>(705,128)</u> |         |
|                      |                  | 927,254 |

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the change in unavailable revenue-property taxes.

43,277

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

|                                  |                  |         |
|----------------------------------|------------------|---------|
| Repayment of notes payable       | 362,792          |         |
| Repayment of financed purchases  | 67,856           |         |
| Proceeds from financed purchases | <u>(162,660)</u> |         |
|                                  |                  | 267,988 |

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. More specifically, this represents:

|  |                 |        |
|--|-----------------|--------|
| Change in interest accrual   | (5,184)         |        |
| Change in accrued compensated absences   | 44,944          |        |
| Change in net pension liability, with related deferred outflows and inflows of resources | 29,958          |        |
| Change in OPEB liabilities, with related deferred outflows and inflows of resources      | <u>(16,213)</u> |        |
|  |                 | 53,505 |

---

|  |           |                |
|--|-----------|----------------|
| <b>Change in net position of governmental activities (see Statement 2)</b> | <b>\$</b> | <b>716,124</b> |
|--|-----------|----------------|

*See accompanying notes to basic financial statements.*

**TOWN OF NORWAY, MAINE**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis)**  
**General Fund**  
**For the year ended June 30, 2023**

|  | Budgeted amounts |            | Actual           | Variance with<br>final budget<br>positive<br>(negative) |
|--|------------------|------------|------------------|---|
|  | Original         | Final      |                  |   |
| <b>Revenues:</b>   |                  |            |                  |   |
| Taxes  | \$ 8,288,898     | 8,288,898  | 8,548,482        | 259,584   |
| Intergovernmental  | 893,832          | 893,832    | 1,487,747        | 593,915   |
| Charges for services   | 20,850           | 20,850     | 17,075           | (3,775)   |
| Other fees and reimbursements                                | 155,050          | 155,050    | 164,913          | 9,863   |
| Investment income  | 35,500           | 35,500     | 76,947           | 41,447  |
| Total revenues   | 9,394,130        | 9,394,130  | 10,295,164       | 901,034   |
| <b>Expenditures:</b>   |                  |            |                  |   |
| <b>Current:</b>  |                  |            |                  |   |
| General government   | 706,880          | 715,373    | 630,695          | 84,678  |
| Protection   | 1,625,639        | 1,626,374  | 1,635,771        | (9,397)   |
| Health and sanitation  | 319,050          | 371,550    | 361,644          | 9,906   |
| Highways   | 1,058,406        | 1,058,406  | 1,058,374        | 32  |
| Special assessments  | 4,929,923        | 4,929,923  | 4,858,576        | 71,347  |
| Culture and recreation                                       | 153,318          | 213,046    | 180,447          | 32,599  |
| Unclassified   | 44,378           | 44,378     | 34,073           | 10,305  |
| Debt service   | 456,696          | 456,696    | 446,696          | 10,000  |
| Capital and other expenditures                               | 421,225          | 622,986    | 223,137          | 399,849   |
| Total expenditures   | 9,715,515        | 10,038,732 | 9,429,413        | 609,319   |
| Excess (deficiency) of revenues<br>over (under) expenditures | (321,385)        | (644,602)  | 865,751          | 1,510,353   |
| <b>Other financing sources (uses):</b>                       |                  |            |                  |   |
| Budgeted use of surplus                                      | 1,020,000        | 1,343,217  | -                | (1,343,217)   |
| Transfers from other funds                                   | 70,000           | 70,000     | 70,000           | -   |
| Transfers to other funds                                     | (768,615)        | (768,615)  | (759,383)        | 9,232   |
| Total other financing sources (uses)                         | 321,385          | 644,602    | (689,383)        | (1,333,985)   |
| Net change in fund balance                                   | -                | -          | 176,368          | 176,368   |
| Fund balance, beginning of year                              |                  |            | 5,009,639        |   |
| <b>Fund balance, end of year</b>                             | <b>\$</b>        |            | <b>5,186,007</b> |   |

*See accompanying notes to basic financial statements.*

**TOWN OF NORWAY, MAINE**  
**Statement of Net Position**  
**Proprietary Fund**  
**June 30, 2023**

|  | <b>Wastewater<br/>Fund</b> |
|--|----------------------------|
| <b>ASSETS</b>  |                            |
| Current assets:  |                            |
| Cash and cash equivalents  | \$ 728,132                 |
| Due from other governments   | 33,246                     |
| Accounts receivable, net of allowance<br>of \$22,000 for uncollectible | 110,131                    |
| <b>Total current assets</b>  | <b>871,509</b>             |
| Noncurrent assets:   |                            |
| Capital assets:  |                            |
| Construction in progress   | 34,531                     |
| Buildings and improvements   | 521,951                    |
| Machinery, vehicles, and equipment                                     | 315,646                    |
| Infrastructure   | 6,247,290                  |
| Accumulated depreciation   | (3,980,422)                |
| <b>Net capital assets</b>  | <b>3,138,996</b>           |
| <b>Total noncurrent assets</b>   | <b>3,138,996</b>           |
| <b>Total assets</b>  | <b>4,010,505</b>           |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                  |                            |
| Deferred outflows of resources related to pensions                     | 31,850                     |
| Deferred outflows of resources related to OPEB                         | 353                        |
| <b>Total deferred outflows of resources</b>                            | <b>32,203</b>              |
| <b>LIABILITIES</b>   |                            |
| Accounts payable   | 412                        |
| Accrued interest   | 8,268                      |
| Noncurrent liabilities:  |                            |
| Due within one year  | 46,086                     |
| Due in more than one year  | 651,061                    |
| <b>Total liabilities</b>   | <b>705,827</b>             |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                   |                            |
| Deferred inflows of resources related to pensions                      | 21,515                     |
| Deferred inflows of resources related to OPEB                          | 755                        |
| <b>Total deferred inflows of resources</b>                             | <b>22,270</b>              |
| <b>NET POSITION</b>  |                            |
| Net investment in capital assets                                       | 2,513,313                  |
| Unrestricted   | 801,298                    |
| <b>Total net position</b>  | <b>\$ 3,314,611</b>        |

See accompanying notes to basic financial statements.

**TOWN OF NORWAY, MAINE**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Fund**  
**For the year ended June 30, 2023**

|   | <b>Wastewater<br/>Fund</b> |
|---|----------------------------|
| <b>Operating revenues:</b>                  |                            |
| Charges for services                        | \$ 574,864                 |
| Interest on customer accounts               | 5,416                      |
| Other revenue                               | 2,855                      |
| <b>Total operating revenues</b>             | <b>583,135</b>             |
| <b>Operating expenses:</b>                  |                            |
| Wages                                       | 128,902                    |
| Benefits                                    | 54,998                     |
| Utilities                                   | 60,412                     |
| Maintenance/repairs/labor                   | 14,173                     |
| Supplies                                    | 22,107                     |
| Professional services                       | 8,943                      |
| Capital maintenance                         | 31,769                     |
| Miscellaneous                               | 17,651                     |
| Depreciation                                | 105,206                    |
| <b>Total operating expenses</b>             | <b>444,161</b>             |
| <b>Operating income (loss)</b>              | <b>138,974</b>             |
| <b>Nonoperating revenues (expenses):</b>    |                            |
| Grant revenue                               | 33,246                     |
| Interest income                             | 425                        |
| Interest expense                            | (16,736)                   |
| <b>Total nonoperating revenue (expense)</b> | <b>16,935</b>              |
| <b>Change in net position</b>               | <b>155,909</b>             |
| <b>Net position, beginning of year</b>      | <b>3,158,702</b>           |
| <b>Net position, end of year</b>            | <b>\$ 3,314,611</b>        |

*See accompanying notes to basic financial statements.*

**TOWN OF NORWAY, MAINE**  
**Statement of Cash Flows**  
**Proprietary Fund**  
**For the year ended June 30, 2023**

|   | <b>Wastewater<br/>Fund</b> |
|---|----------------------------|
| Cash flows from operating activities:   |                            |
| Receipts from customers and users   | \$ 604,066                 |
| Receipts from grants and miscellaneous  | 2,855                      |
| Payments to suppliers   | (154,716)                  |
| Payments to employees   | (185,085)                  |
| Net cash provided by (used in) operating activities   | 267,120                    |
| Cash flows from capital and related financing activities:   |                            |
| Acquisition and construction of capital assets  | (208,104)                  |
| Principal payments on long-term debt  | (44,985)                   |
| Interest payments on long-term debt   | (17,180)                   |
| Net cash provided by (used in) capital and related financing activities                           | (270,269)                  |
| Cash flows from investing activities:   |                            |
| Interest on bank accounts   | 425                        |
| Net cash provided by (used in) investing activities   | 425                        |
| Net increase (decrease) in cash   | (2,724)                    |
| Cash and cash equivalents, beginning of year  | 730,856                    |
| <b>Cash and cash equivalents, end of year</b>   | <b>\$ 728,132</b>          |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: |                            |
| Operating income (loss)   | 138,974                    |
| Adjustments to reconcile operating income to net cash provided by operating activities:           |                            |
| Depreciation  | 105,206                    |
| (Increase) decrease in operating assets:  |                            |
| Accounts receivable   | 23,786                     |
| Increase (decrease) in operating liabilities:   |                            |
| Accounts payable  | 339                        |
| OPEB liability and related deferred inflows and outflows of resources                             | (258)                      |
| Pension asset and related deferred inflows and outflows of resources                              | (927)                      |
| Net cash provided by (used in) operating activities   | \$ 267,120                 |

*See accompanying notes to basic financial statements.*

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The Town of Norway, Maine is located in Oxford County. The Town functions under a Town Manager - Selectmen form of government.

The financial statements of the Town of Norway have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

**A. Reporting Entity**

This report includes all funds of the Town of Norway, Maine. An analysis of certain criteria was made to determine if other governmental units should be included in this report. In evaluating how to define the reporting entity for financial reporting purposes, management has considered all potential component units. The criterion used defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens.

**The Norway Memorial Library** was established under State Statute in 1885. The Library operates under the control of a Board of Trustees (which are not appointed by the Town of Norway Select-Board), in which the power to hire officers, approve the budget, and amend the by-laws is vested. However, the Library is financially dependent upon the Town. The Town owns the land and building in which the Library operates and provides other support services to the Library. Only amounts relating to Library activity that were accounted for by the Town have been included in the special revenue funds. Remaining Library accounts controlled by the Librarian, the Library Board of Trustees, and the Friends of the Library have not been included herein.

**The Norway Branch Railroad ("Railroad")** is a for-profit corporation, incorporated by a legislative act in 1872. The Town of Norway has maintained at least 50% stock ownership in the corporation since inception. There has never been a dividend paid and the representatives of the Town vote on all actions by the Railroad. If the Railroad were to dissolve, a portion of the cash resources of the corporation would have to be turned over to the State of Maine. The financial position and activity of the Railroad is not material to the Town of Norway.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions, and segments. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The Town reports the following major governmental funds:

The General Fund is the Town's primary operating fund and is always classified as a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Municipal Building Construction Fund accounts for the financial resources and expenditures related to the Town's expansion of the existing municipal complex building.

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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The Reserve Fund accounts primarily for the financial resources and expenditures related to the Town's annual capital improvement program, which includes improvements to buildings and other municipal facilities, general street rehabilitation and the purchase of major capital items. It also includes financial resources set aside and reserved for emergency situations.

The Town reports the following major proprietary fund:

The wastewater (sewer) fund accounts for the operation of the sewer treatment plant, sewage pumping stations and collection systems.

The Town's proprietary fund is reported using the economic resources measurement focus and accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's proprietary funds are charges to customers for sales and services; operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's governmental activities and business-type activities. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**D. Cash and Investments**

Cash includes amounts in demand deposits as well as time deposits and certificates of deposit owned by the Town. State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, and repurchase agreements.

For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

**E. Interfund Loans**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "interfund loans receivable" or "interfund loans payable" on the balance sheet.

**F. Leases**

Lessor: The Town of Norway, Maine is the lessor for one noncancellable lease related of the lease of land for a solar array. The Town of Norway, Maine recognizes a lease receivable and deferred inflow of resources in the government-wide and governmental fund financial statements.

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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At the commencement of a lease, the Town of Norway, Maine initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Town determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The Town uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Town monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

**G. Capital Assets**

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Straight-line depreciation is used based on the following estimated useful lives:

|                                    |             |
|------------------------------------|-------------|
| Buildings and improvements         | 20-50 years |
| Machinery, vehicles, and equipment | 3-20 years  |
| Infrastructure                     | 25-50 years |

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**H. Long-term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, if material to the basic financial statements, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from actual debt proceeds received, are reported as expenditures.

**I. Accrued Compensated Absences**

Upon separation, the Town pays a maximum of 720 hours of accumulated personal time for employees. Vacation time earned can be carried over to the next year, but expires if not used within the subsequent year. Accrued vacation time is limited based on the applicable policies and contracts for each department. All earned and unused vacation time is payable to the employee upon separation from the Town. Subject to the terms and conditions described, the personal and vacation pay is accrued when incurred and reported in the government-wide financial statements. No expenditure is reported for this amount on the fund financial statements unless due and payable.

**J. Pensions and Other Postemployment Benefits (OPEB)**

For purposes of measuring the pension and OPEB liabilities, the related deferred outflows of resources and deferred inflows of resources, and the related expense, information about the fiduciary net position of the respective plans and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**K. Deferred Inflows of Resources and Outflows of Resources**

In addition to assets and liabilities, the statement of net position and balance sheet will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources and deferred inflows of resources, represent a consumption or acquisition of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until that time.

The governmental funds report two types of deferred inflows of resources; unavailable revenue from property taxes and lease related deferred inflows. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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The governmental activities have deferred outflows and inflows that relate to the net pension and OPEB liabilities, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension and OPEB liability in the subsequent year. They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between Town's contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on plan investments, which is deferred and amortized over a five-year period.

**L. Fund Equity**

Governmental fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* - resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* - resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* - resources which are subject to limitations the government imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner.
- *Assigned* - resources that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
- *Unassigned* - resources which have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The Town has adopted an unassigned fund balance policy that establishes a fund balance target for unassigned general fund balance (surplus) equal to sixty days of expenditures, based on the current year's approved budget. Minimum and maximum unassigned fund balance is set at thirty and ninety days of expenditures, respectively. For the year ended June 30, 2023, the General Fund unassigned fund balance exceeded the maximum set by policy. The Selectmen will evaluate the excess funds and determine amounts to be utilized to stabilize the tax rate or for future capital expenditures.

The voters have the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. For assigned fund balance, management determines amounts to be carried forward for uncompleted projects authorized by the voters at the Town meeting for specific purposes in the General Fund at year end based on department requests.

When both restricted and unrestricted resources are available for use, it is the government's practice to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the government's practice to use committed or assigned resources first, and then unassigned resources as they are needed.

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**M. Net Position**

Net position represents assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of notes from direct borrowing and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Town's net investment in capital assets was calculated as follows at June 30, 2023:

|  | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> |
|--|------------------------------------|-------------------------------------|
| Capital assets                                 | \$ 30,240,056                      | 7,119,418                           |
| Accumulated depreciation                       | (13,499,445)                       | (3,980,422)                         |
| Notes from direct borrowing                    | (4,026,437)                        | (625,683)                           |
| <u>Bond anticipation note payable</u>          | <u>(632,370)</u>                   | <u>-</u>                            |
| <br>   |                                    |                                     |
| <b><u>Net investment in capital assets</u></b> | <b><u>\$ 12,081,804</u></b>        | <b><u>2,513,313</u></b>             |

**N. Interfund Transactions**

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transfers are reported as transfers.

**O. Comparative Data**

Comparative data for the prior period has been presented in the accompanying financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, comparative data has not been presented in all statements because its inclusion would make certain statements unduly complex and difficult to understand.

**P. Use of Estimates**

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

**STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Budgetary Information**

The Town utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established in accordance with the various laws which govern the Town's operations.



**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**PROPERTY TAX**

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The Town's property taxes for the current year were levied on August 22, 2022, on the assessed value listed as of April 1 for all real and personal property located in the Town. Taxes were due on November 18, 2022 and May 19, 2023; interest was charged at 4% on all unpaid taxes after those dates. Assessed values are periodically established by the Assessor at 100% of assumed market value.

The assessed value for the list of April 1, 2022, upon which the levy for the year ended June 30, 2023 was based, was \$538,379,300.

The following summarizes the 2023 and 2022 levy:

|                                    | <u>2023</u>              | <u>2022</u>           |
|------------------------------------|--------------------------|-----------------------|
| Assessed value:                    |                          |                       |
| Real property                      | \$ 530,382,800           | 446,918,300           |
| Personal property                  | <u>7,996,500</u>         | <u>9,816,900</u>      |
| Total valuation                    | 538,379,300              | 456,735,200           |
| Tax rate (per \$1,000)             | <u>0.01410</u>           | <u>0.01745</u>        |
| Tax commitment                     | 7,591,148                | 7,970,029             |
| Less: collections and abatements   | <u>(7,247,786)</u>       | <u>(7,662,734)</u>    |
| <b>Taxes receivable at June 30</b> | <b><u>\$ 343,362</u></b> | <b><u>307,295</u></b> |
| Tax collection rate                | 95.47%                   | 96.14%                |

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$81,870 for the year ended June 30, 2023. Property taxes levied during the year are recorded as receivables at the time the levy is made. The receivables collected during the year and in the first sixty days following the end of the fiscal year are recorded as revenues. The remaining receivables are recorded as unavailable revenues – property taxes.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. Liens were placed on 2022/2023 unpaid taxes subsequent to June 30, 2023. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property acquired by foreclosure for nonpayment of taxes is recorded at the amount of expired tax liens plus the costs involved in foreclosure. Liens and any current taxes on the same period are not included as part of the tax acquired property account until expiration of statutory time limits.

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**CAPITAL ASSETS**

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Capital asset activity for governmental activities for the year ended June 30, 2023 was as follows:

|  | Balance<br>July 1,<br><u>2022</u> | <u>Increases</u>      | <u>Decreases</u> | Balance<br>June 30,<br><u>2023</u> |
|--|-----------------------------------|-----------------------|------------------|------------------------------------|
| <b>Governmental activities:</b>                    |                                   |                       |                  |                                    |
| Capital assets, not being depreciated:             |                                   |                       |                  |                                    |
| Land   | \$ 687,700                        | -                     | -                | 687,700                            |
| Construction in progress                           | <u>76,715</u>                     | <u>984,716</u>        | -                | <u>1,061,431</u>                   |
| Total capital assets not being depreciated         | 764,415                           | 984,716               | -                | 1,749,131                          |
| Capital assets, being depreciated:                 |                                   |                       |                  |                                    |
| Buildings and improvements                         | 6,979,023                         | 22,090                | -                | 7,001,113                          |
| Machinery, vehicles and equipment                  | 4,676,984                         | 447,011               | -                | 5,123,995                          |
| Infrastructure                                     | <u>16,187,252</u>                 | <u>178,565</u>        | -                | <u>16,365,817</u>                  |
| Total capital assets being depreciated             | 27,843,259                        | 647,666               | -                | 28,490,925                         |
| Less accumulated depreciation for:                 |                                   |                       |                  |                                    |
| Buildings and improvements                         | \$ 3,160,277                      | 135,007               | -                | 3,295,284                          |
| Machinery, vehicles and equipment                  | 2,994,374                         | 231,166               | -                | 3,225,540                          |
| Infrastructure                                     | <u>6,639,666</u>                  | <u>338,955</u>        | -                | <u>6,978,621</u>                   |
| Total accumulated depreciation                     | 12,794,317                        | 705,128               | -                | 13,499,445                         |
| <b>Total capital assets being depreciated, net</b> | <u>15,048,942</u>                 | <u>(57,462)</u>       | -                | <u>14,991,480</u>                  |
| <b>Governmental activities capital assets, net</b> | <b><u>\$ 15,813,357</u></b>       | <b><u>927,254</u></b> | <b>-</b>         | <b><u>16,740,611</u></b>           |

Depreciation expense was charged to functions/programs of the primary government as follows:

|   |                          |
|---|--------------------------|
| Governmental activities:                                    |                          |
| General government  | \$ 54,122                |
| Protection  | 103,686                  |
| Highways  | 535,709                  |
| Unclassified  | <u>11,611</u>            |
| <b>Total depreciation expense – governmental activities</b> | <b><u>\$ 705,128</u></b> |

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

**CAPITAL ASSETS, CONTINUED**

Capital asset activity for business-type activities for the year ended June 30, 2023 was as follows:

|   | Balance<br>July 1,<br><u>2022</u> | <u>Increases</u> | <u>Decreases</u> | Balance<br>June 30,<br><u>2023</u> |
|---|-----------------------------------|------------------|------------------|------------------------------------|
| <b>Business-type activities:</b>                    |                                   |                  |                  |                                    |
| Capital assets, not being depreciated:              |                                   |                  |                  |                                    |
| Construction in progress                            | \$ -                              | 34,531           | -                | 34,531                             |
| Total capital assets not being depreciated          | -                                 | 34,531           | -                | 34,531                             |
| Capital assets, being depreciated:                  |                                   |                  |                  |                                    |
| Buildings and improvements                          | \$ 431,493                        | 90,458           | -                | 521,951                            |
| Machinery, vehicles and equipment                   | 232,531                           | 83,115           | -                | 315,646                            |
| Infrastructure                                      | 6,247,290                         | -                | -                | 6,247,290                          |
| Total capital assets being depreciated              | 6,911,314                         | 173,573          | -                | 7,084,887                          |
| Less accumulated depreciation for:                  |                                   |                  |                  |                                    |
| Buildings and improvements                          | 166,166                           | 12,148           | -                | 178,314                            |
| Machinery, vehicles and equipment                   | 146,250                           | 15,683           | -                | 161,933                            |
| Infrastructure                                      | 3,562,800                         | 77,375           | -                | 3,640,175                          |
| Total accumulated depreciation                      | 3,875,216                         | 105,206          | -                | 3,980,422                          |
| <b>Total capital assets being depreciated, net</b>  | <b>3,036,098</b>                  | <b>68,367</b>    | <b>-</b>         | <b>3,104,465</b>                   |
| <b>Business-type activities capital assets, net</b> | <b>\$ 3,036,098</b>               | <b>102,898</b>   | <b>-</b>         | <b>3,138,996</b>                   |

**LONG-TERM DEBT**

Long-term liability activity for the year ended June 30, 2023 was as follows:

|                                 | Beginning<br>Balance | Additions      | Reductions     | Ending<br>balance | Due within<br>one year |
|---------------------------------|----------------------|----------------|----------------|-------------------|------------------------|
| <b>Governmental activities:</b> |                      |                |                |                   |                        |
| Notes from direct borrowing (a) | \$ 4,294,425         | 162,660        | 430,648        | 4,026,437         | 420,248                |
| Accrued compensated absences    | 241,483              | -              | 44,944         | 196,539           | -                      |
| Net pension liability (asset)   | (68,297)             | 595,639        | -              | 527,342           | -                      |
| OPEB liability                  | 13,728               | 6,319          | -              | 20,047            | -                      |
| <b>Governmental activities</b>  |                      |                |                |                   |                        |
| <b>long-term liabilities</b>    | <b>\$ 4,481,339</b>  | <b>764,618</b> | <b>475,592</b> | <b>4,770,365</b>  | <b>420,248</b>         |

All governmental activities long-term debt requirements are paid by the General Fund.

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

**LONG-TERM DEBT, CONTINUED**

|                                  | Beginning<br><u>Balance</u> | <u>Additions</u> | <u>Reductions</u> | Ending<br><u>balance</u> | Due within<br><u>one year</u> |
|----------------------------------|-----------------------------|------------------|-------------------|--------------------------|-------------------------------|
| <b>Business-type activities:</b> |                             |                  |                   |                          |                               |
| Notes from direct borrowing (a)  | \$ 670,668                  | -                | 44,985            | 625,683                  | 46,086                        |
| Accrued compensated absences     | 23,217                      | -                | -                 | 23,217                   | -                             |
| Net pension liability (asset)    | (5,754)                     | 52,234           | -                 | 46,480                   | -                             |
| OPEB liability                   | 1,157                       | 610              | -                 | 1,767                    | -                             |
| <b>Business-type activities</b>  |                             |                  |                   |                          |                               |
| <b>long-term liabilities</b>     | <b>\$ 689,288</b>           | <b>52,844</b>    | <b>44,985</b>     | <b>697,147</b>           | <b>46,086</b>                 |

(a) Includes both notes payable and financed purchases.

Notes payable at June 30, 2023 is comprised of the following:

|                                       | Date of<br><u>issue</u> | Original<br>amount<br><u>issued</u> | Date of<br><u>maturity</u> | Interest<br><u>rate</u> | Balance<br>June 30,<br><u>2023</u> |
|---------------------------------------|-------------------------|-------------------------------------|----------------------------|-------------------------|------------------------------------|
| <b>Governmental activities:</b>       |                         |                                     |                            |                         |                                    |
| MMBB - 2016 Series A                  | 05/26/16                | \$ 434,000                          | 11/01/27                   | 0.25-2.25%              | 173,600                            |
| MMBB - 2020 Series A                  | 05/21/20                | 1,200,000                           | 11/01/25                   | 1.19-1.41%              | 720,000                            |
| USDA – 2021 Highway Garage            | 09/01/21                | 3,050,000                           | 09/10/49                   | 2.25%                   | 2,970,608                          |
| <b>Total governmental activities</b>  |                         |                                     |                            |                         | <b>3,864,208</b>                   |
| <b>Business-type activities:</b>      |                         |                                     |                            |                         |                                    |
| USDA 2011 Rural Utilities Bond        | 07/07/11                | 385,000                             | 07/07/40                   | 2.38%                   | 268,631                            |
| MMBB - 2015 Series A                  | 05/28/15                | 515,406                             | 11/01/33                   | 0.35-3.84%              | 342,329                            |
| <b>Total business-type activities</b> |                         |                                     |                            |                         | <b>610,960</b>                     |
| <b>Total notes payable</b>            |                         |                                     |                            |                         | <b>\$ 4,475,168</b>                |

The annual requirements to amortize long-term notes outstanding as of June 30, 2023 are as follows:

| <u>June 30,</u> | <u>Governmental activities</u> |                  |                  | <u>Business-type activities</u> |                 |                |
|-----------------|--------------------------------|------------------|------------------|---------------------------------|-----------------|----------------|
|                 | <u>Principal</u>               | <u>Interest</u>  | <u>Total</u>     | <u>Principal</u>                | <u>Interest</u> | <u>Total</u>   |
| 2024            | \$ 364,578                     | 78,216           | 442,794          | 38,831                          | 17,514          | 56,345         |
| 2025            | 366,405                        | 72,339           | 438,744          | 39,784                          | 16,532          | 56,316         |
| 2026            | 368,272                        | 66,267           | 434,539          | 40,801                          | 15,491          | 56,292         |
| 2027            | 130,182                        | 61,723           | 191,905          | 41,873                          | 14,363          | 56,236         |
| 2028            | 88,735                         | 59,282           | 148,017          | 43,064                          | 13,121          | 56,185         |
| 2029-2033       | 474,535                        | 265,550          | 740,085          | 236,491                         | 43,879          | 280,370        |
| 2034-2038       | 530,377                        | 209,708          | 740,085          | 117,250                         | 12,813          | 130,063        |
| 2039-2043       | 592,791                        | 147,294          | 740,085          | 52,866                          | 2,529           | 55,395         |
| 2044-2048       | 662,549                        | 77,536           | 740,085          | -                               | -               | -              |
| 2049-2050       | 285,784                        | 9,675            | 295,459          | -                               | -               | -              |
| <b>Totals</b>   | <b>\$ 3,864,208</b>            | <b>1,047,590</b> | <b>4,911,798</b> | <b>610,960</b>                  | <b>136,242</b>  | <b>747,202</b> |

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

**STATUTORY DEBT LIMIT**

The laws of the State of Maine limit types of municipal borrowing to specific percentages of the State valuation of the municipality. At June 30, 2023, the Town was in compliance with these restrictions.

**OVERLAPPING DEBT**

The Town's proportionate share of debt of all local government units which provide services within the Town's boundaries, and which must be borne by properties in the Town is summarized as follows:

| <u>Governmental Units</u> | <u>Net debt<br/>outstanding at<br/>June 30, 2023</u> | <u>Percentage<br/>applicable<br/>to the Town</u> | <u>Town's<br/>proportionate<br/>share of debt</u> |
|---------------------------|--|--|---|
| MSAD 17                   | \$ 11,637,385  | 19.79%   | 2,302,801   |

**FINANCED PURCHASES**

The Town has entered into agreements for financing certain vehicle acquisitions, road equipment, and fire safety equipment. These agreements qualify as financed purchases for accounting purposes, and therefore, have been recorded at the present value of the future minimum payments as of the date of inception. The financed purchases are reported in the Statement of Net Position.

The following items have been capitalized under financed purchases and act as collateral as of June 30, 2023:

|                              |           |
|------------------------------|-----------|
| SCBA Air Tanks               | \$ 47,620 |
| Hot Top Reclaiming Equipment | 42,925    |
| Fire Command Vehicle         | 30,250    |
| WW Dump Truck                | 42,950    |
| 2023 Police Cruisers         | 79,960    |
| Highway Tractor              | 30,000    |
| 2022 Ford F-350              | 52,700    |

The following is a schedule of future minimum payments under the terms of the financed purchases at June 30, 2023:

| <u>June 30,</u> | <u>Governmental activities</u> |                 |                | <u>Business-type activities</u> |                 |               |
|-----------------|--------------------------------|-----------------|----------------|---------------------------------|-----------------|---------------|
|                 | <u>Principal</u>               | <u>Interest</u> | <u>Total</u>   | <u>Principal</u>                | <u>Interest</u> | <u>Total</u>  |
| 2024            | \$ 55,670                      | 6,723           | 62,393         | 7,255                           | 436             | 7,691         |
| 2025            | 46,987                         | 4,560           | 51,547         | 7,468                           | 221             | 7,689         |
| 2026            | 34,881                         | 2,795           | 37,676         | -                               | -               | -             |
| 2027            | 15,252                         | 1,258           | 16,510         | -                               | -               | -             |
| 2028            | 9,439                          | 488             | 9,927          | -                               | -               | -             |
| <b>Totals</b>   | <b>\$ 162,229</b>              | <b>15,824</b>   | <b>178,053</b> | <b>14,723</b>                   | <b>657</b>      | <b>15,380</b> |

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SHORT-TERM DEBT**

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During 2023, the Town executed a bond anticipation note of \$700,000 to finance the construction and engineering for renovations to the municipal building complex. The note is due September 1, 2023 and has an annual interest rate of 3.97%. During the year, \$632,370 was drawn on this note. There were no principal or interest payments made prior to year-end.

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**LEASES**

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In 2022, the Town entered into a leasing arrangement through which the Town leased the land of the old landfill. The lease is for a twenty-four year term, which includes a four-year development period and a twenty-year operational period with the option to renew up to four additional five-year terms. The Town will begin to receive annual payments of \$5,000 after the completion of the development period, which concluded in October 2023.

The Town recognized \$2,720 in lease revenue during 2023. As of June 30, 2023, the Town's receivable for lease payments was \$111,841. Also, the Town has a deferred inflow of resources associated with the lease that will be recognized as revenue over the lease term. As of June 30, 2023, the balance of the deferred inflow of resources was \$108,807.

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**INTERFUND LOANS AND TRANSFERS**

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Individual interfund loans and fund transfers for the year ended June 30, 2023 were as follows:

|   | <u>Interfund<br/>receivables</u> | <u>Interfund<br/>payables</u> | <u>Transfers<br/>in</u> | <u>Transfers<br/>out</u> |
|---|----------------------------------|-------------------------------|-------------------------|--------------------------|
| <b>General fund</b>                         | \$ -                             | 142,485                       | 70,000                  | 759,383                  |
| <b>Reserve fund</b>                         | -                                | -                             | 432,768                 | -                        |
| <b>Nonmajor special revenue funds:</b>      |                                  |                               |                         |                          |
| Grant fund                                  | 153,208                          | -                             | -                       | -                        |
| Library                                     | -                                | 10,723                        | 326,615                 | -                        |
| Sanborn Trust                               | -                                | -                             | -                       | 70,000                   |
| <b>Total nonmajor special revenue funds</b> | <b>153,208</b>                   | <b>10,723</b>                 | <b>326,615</b>          | <b>70,000</b>            |
| <b>Total</b>                                | <b>\$ 153,208</b>                | <b>153,208</b>                | <b>829,383</b>          | <b>829,383</b>           |

These transfers were budgeted transfers to fund certain activities.

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**FUND BALANCE**

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The General Fund unassigned fund balance total of \$4,151,402 represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

Fund balances in the General Fund have been assigned for future periods as follows:

|                                   |                            |
|-----------------------------------|----------------------------|
| Assigned - carryforwards:         |                            |
| Records Maintenance               | \$ 9,546                   |
| Professional Services – Assessor  | 46,352                     |
| Fire Donations – Longley Memorial | 735                        |
| General Assistance                | 4,379                      |
| Road’s Improvement                | 277,801                    |
| Equipment                         | 1,587                      |
| Streetlight Conversion            | 21,402                     |
| Recruitment                       | 3,443                      |
| Fuel Tank System                  | 26,486                     |
| Municipal Building Repairs        | 1,290                      |
| Contingency                       | 47,950                     |
| Generator                         | 46,538                     |
| Softball Scholarship              | 250                        |
| Softball                          | 3,085                      |
| NB Grant Warming Hut              | 580                        |
| NB Grant Playground               | 584                        |
| Snack Shack                       | 819                        |
| Fitness Trail Grant               | 5,355                      |
| Swim Program                      | 1,842                      |
| Boat landing/dam                  | <u>23,611</u>              |
| Subtotal                          | 523,635                    |
| Subsequent budget                 | <u>500,000</u>             |
| <b>Total assigned</b>             | <b><u>\$ 1,023,635</u></b> |

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**FUND BALANCE, CONTINUED**

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In addition, \$1,456,676 of the Reserve Fund fund balance has been committed to various projects (see Exhibit B). Additional fund balance allocations are as follows:

|                                 | <u>Nonspendable</u> | <u>Restricted</u> | <u>Unassigned</u> |
|---------------------------------|---------------------|-------------------|-------------------|
| General Fund Inventory          | \$ 9,518            | -                 | -                 |
| General Fund Prepaid Items      | 1,452               |                   |                   |
| Muni Building Construction Fund | -                   | -                 | (675,156)         |
| Nonmajor special revenue funds: |                     |                   |                   |
| Library                         | -                   | 1,648             | -                 |
| Grant Fund                      | 7,680               | 45,871            | -                 |
| Sanborn Trust                   | -                   | 45,823            | -                 |
| Nonmajor permanent funds:       |                     |                   |                   |
| HD Cole Trust                   | 5,000               | -                 | (3,633)           |
| Tessa Thibodeau Trust           | 25,000              | 9,511             | -                 |
| Lakeview Cemetery               | 15,731              | 45,151            | -                 |
| Minnie White Trust              | 1,000               | 328               | -                 |
| <b>Total</b>                    | <b>\$ 65,381</b>    | <b>148,332</b>    | <b>(678,789)</b>  |

Deficit fund balances in the Municipal Building Construction Fund and the HD Cole Trust will be funded through future debt issuances, grants received, or transfers from the General fund.

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**ICMA RETIREMENT PLAN - POLICE GROUP**

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Police officers, per their union contract, are eligible to participate in the International City Management Association Retirement Corporation (ICMA) plan. During the year ended June 30, 2023, the entire department participated in Maine PERS only and no contributions were made by the Town to the ICMA plan.

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**PENSION PLAN**

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***General Information about the Pension Plan***

**Plan Description** - Employees of the Town are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan), a cost-sharing multiple-employer defined benefit pension plan, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute; in the case of the PLD Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Maine State Legislature to amend the terms. MPERS issues a publicly available financial report that can be obtained at [www.maineper.org](http://www.maineper.org).

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**PENSION PLAN, CONTINUED**

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**Benefits Provided** - The PLD Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014). The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions.

**Contributions** - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. Town employees are required to contribute 6.85% to 8.20% of their annual pay; contributions vary by age. The Town's contractually required contribution rate for the year ended June 30, 2023, was 10.2% to 11.4% of annual payroll. This employer contribution rate is actuarially determined as an amount that, when combined with employee contributions, are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Town were \$170,099 for the year ended June 30, 2023.

***Pension Liability, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions***

At June 30, 2023, the Town reported a liability of \$573,822 for its proportionate share of the net pension liability. This has been allocated based on covered wages to the Governmental Activities; \$527,342 and the Business-type Activities; \$46,480. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating local districts, actuarially determined. At June 30, 2022, the Town's proportion was 0.2159%.

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**PENSION PLAN, CONTINUED**

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For the year ended June 30, 2023, the Town recognized pension expense of \$139,214. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | <u>Governmental Activities</u> |                 | <u>Business-type Activities</u> |                 |
|---|--------------------------------|-----------------|---------------------------------|-----------------|
|   | <u>Deferred</u>                | <u>Deferred</u> | <u>Deferred</u>                 | <u>Deferred</u> |
|   | <u>Outflows</u>                | <u>Inflows</u>  | <u>Outflows</u>                 | <u>Inflows</u>  |
| Differences between expected and actual experience  | \$ 98,003                      | -               | 8,638                           | -               |
| Changes of assumptions  | 107,032                        | -               | 9,434                           | -               |
| Net difference between projected and actual earnings on pension plan investments                          | -                              | 221,328         | -                               | 19,508          |
| Changes in proportion and differences between Town contributions and proportionate share of contributions | -                              | 22,776          | -                               | 2,007           |
| Town contributions subsequent to the measurement date   | 156,321                        | -               | 13,778                          | -               |
| <b>Total</b>  | <b>\$ 361,356</b>              | <b>244,104</b>  | <b>31,850</b>                   | <b>21,515</b>   |

\$156,321 for governmental activities and \$13,778 for business-type activities are reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ended<br><u>June 30:</u> | Governmental<br><u>Activities</u> | Business-type<br><u>Activities</u> |
|-------------------------------|-----------------------------------|------------------------------------|
| 2024                          | \$ 56,189                         | 4,952                              |
| 2025                          | (61,711)                          | (5,439)                            |
| 2026                          | (137,502)                         | (12,119)                           |
| 2027                          | 103,955                           | 9,163                              |

**Actuarial Assumptions** - The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                  |                                      |
|----------------------------------|--------------------------------------|
| Inflation                        | 2.75%                                |
| Salary increases                 | 2.75%-11.48%                         |
| Investment return                | 6.50% per annum, compounded annually |
| Cost of living benefit increases | 1.91% per annum                      |

Mortality rates were based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table for males and females, projected generationally using the RPEC 2020 model.

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**PENSION PLAN, CONTINUED**

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The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2020.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022 are summarized in the following table:

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Long-term Expected Real Rate of Return</u> |
|--------------------|--------------------------|---|
| Public equities    | 30.0%                    | 6.0%  |
| US Government      | 10.0%                    | 2.3%  |
| Private equity     | 12.5%                    | 7.6%  |
| Real estate        | 10.0%                    | 5.2%  |
| Infrastructure     | 10.0%                    | 5.3%  |
| Natural resources  | 5.0%                     | 5.0%  |
| Traditional credit | 5.0%                     | 3.2%  |
| Alternative credit | 10.0%                    | 7.4%  |
| Diversifiers       | 7.5%                     | 5.9%  |

**Discount Rate** - The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1 percentage-point higher (7.50%) than the current rate:

|  | 1%<br>Decrease<br><u>(5.50%)</u> | Current<br>Discount Rate<br><u>(6.50%)</u> | 1%<br>Increase<br><u>(7.50%)</u> |
|--|----------------------------------|--|----------------------------------|
| Town's proportionate share of<br>the net pension liability (asset) | \$ 1,695,232                     | 573,822                                    | (353,064)                        |

**Pension Plan Fiduciary Net Position** - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

**Payables to the Pension Plan** - None as of June 30, 2023.

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**RISK MANAGEMENT**

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The Town is exposed to various risks of loss torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Town either carries commercial insurance or participates in a public entity risk pool. Currently, the Town participates in a public entity risk pool sponsored by the Maine Municipal Association for workers' compensation coverage. Based on these coverages, no known liabilities exist at June 30, 2023.

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**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE**

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***General Information about the OPEB Plan***

**Plan Description** - The Town sponsors a post-retirement benefit plan providing group term life insurance to retiring employees (hereafter referred to as the PLD OPEB plan). The Town contributes to the Group Life Insurance Plan for Participating Local District (PLD). The PLD plan is a cost-sharing multiple-employer defined benefit OPEB plan administered by the Maine Public Employees Retirement System (MPERS). The MPERS Board of Trustees has the authority to establish and amend the benefit terms and financing requirements for the PLD plan. MPERS issues publicly available financial reports that are available at [www.maineipers.org](http://www.maineipers.org).

**Benefits Provided** - Under the PLD OPEB plan, MPERS provides basic group life insurance benefits, during retirement, to retirees who participated in the plan prior to retirement for a minimum of 10 years. The level of coverage is initially set to an amount equal to the retirees average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

**Contributions** - Premium rates for the PLD OPEB plan are determined by the MPERS Board of Trustees to be actuarially sufficient to pay anticipated claims. The Town is required to remit a premium of \$0.48 per \$1,000 of coverage per month during the post-employment retirement period. Contributions to the PLD OPEB plan from the Town were \$1,598 for the year ended June 30, 2023. Employees are not required to contribute to the PLD OPEB plan.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

The net OPEB liability for the PLD OPEB plan was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by actuarial valuation as of that date. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the PLD OPEB plan relative to the projected contributions of all participating employers, actuarially determined.

At June 30, 2023, the Town reported a liability of \$21,814 for its proportionate share of the net OPEB liability. At year end the net OPEB liability was allocated based on covered wages to the Governmental Activities; \$20,047 and the Business-type activities; \$1,767. At June 30, 2022, the Town's proportion of the net OPEB liability was 0.1506%.

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED**

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For the year ended June 30, 2023, the Town recognized OPEB gain of \$2,851 for the PLD OPEB Plan. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to the PLD OPEB plan from the following sources:

|   | <u>Governmental Activities</u> |                         | <u>Business-type Activities</u> |                         |
|---|--------------------------------|-------------------------|---------------------------------|-------------------------|
|   | <u>Deferred Outflows</u>       | <u>Deferred Inflows</u> | <u>Deferred Outflows</u>        | <u>Deferred Inflows</u> |
| Differences between expected and actual experience  | \$ 798                         | -                       | 70                              | -                       |
| Changes of assumptions  | -                              | 4,593                   | -                               | 405                     |
| Net difference between projected and actual earnings on pension plan investments                          | 1,732                          | -                       | 154                             | -                       |
| Changes in proportion and differences between Town contributions and proportionate share of contributions | -                              | 3,969                   | -                               | 350                     |
| Town contributions subsequent to the Measurement date   | 1,469                          | -                       | 129                             | -                       |
| <b>Total</b>  | <b>\$ 3,999</b>                | <b>8,562</b>            | <b>353</b>                      | <b>755</b>              |

\$1,469 for governmental activities and \$129 for business-type activities are reported as deferred outflows of resources related to the PLD OPEB plan resulting from Town contributions subsequent to the measurement date and will be recognized as a reduction of the OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>Year Ended June 30:</u> | <u>Governmental Activities</u> | <u>Business-type Activities</u> |
|----------------------------|--------------------------------|---------------------------------|
| 2024                       | \$ (1,621)                     | (143)                           |
| 2025                       | (2,132)                        | (188)                           |
| 2026                       | (2,917)                        | (257)                           |
| 2027                       | 871                            | 77                              |
| 2028                       | (351)                          | (31)                            |
| Thereafter                 | 118                            | 11                              |

**Actuarial Assumptions and Other Inputs** - The total OPEB liability in the June 30, 2022 actuarial valuations for the PLD OPEB plan was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

|                           | <u>PLD OPEB Plan</u> |
|---------------------------|----------------------|
| Inflation                 | 2.75%                |
| Salary increases          | 2.75% - 11.48%       |
| Investment rate of return | 6.50%                |

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED**

Mortality rates for the PLD OPEB plan were based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC 2020 model.

The actuarial assumptions used in the June 30, 2022 valuation for the PLD OPEB plan was based on the results of an actuarial experience study conducted for the period July 1, 2015 to June 30, 2020.

The long-term expected rate of return on the PLD OPEB plan investments was determined using a building-block method which best estimates ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

| Asset Class              | Long-term<br>Expected Real Rate<br>of Return |
|--------------------------|--|
| Public equities          | 6.0%   |
| Real estate              | 5.2%   |
| Traditional credit       | 3.2%   |
| US Government Securities | 2.3%   |

**Discount Rate** - The rate used to measure the total OPEB liability for the PLD OPEB plan was 6.50%. Projections of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rate, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long term expected rate of return on Plan investments was applied to all period of projected benefit payments to determine the total OPEB liability.

**Sensitivity of the Town’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate** - The following presents the Town’s proportionate share of the net PLD OPEB plan liability calculated using the discount rate of 6.50%, as well as what the Town’s proportionate share of the net PLD OPEB plan liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.50%) or 1 percentage-point higher (7.50%) than the current rate:

|                    | 1%<br>Decrease<br>(5.50%) | Discount<br>Rate<br>(6.50%) | 1%<br>Increase<br>(7.50%) |
|--------------------|---------------------------|-----------------------------|---------------------------|
| Net OPEB liability | \$ 29,607                 | 21,814                      | 15,557                    |

**OPEB Plan Fiduciary Net Position** - Detailed information about the PLD OPEB plan’s fiduciary net position are available in a separately issued MPERS financial report.

**TOWN OF NORWAY, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUBSEQUENT EVENTS**

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On July 10, 2023, the Town issued a general obligation bond to replace the short-term financing of the Municipal Building Expansion Project. The bond was issued for \$700,000 at 3.50% per annum with a repayment term of twenty-six years.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**TOWN OF NORWAY, MAINE**  
Required Supplementary Information

**Schedule of Town's Proportionate Share of the Net Pension Liability (Asset)**  
**Maine Public Employees Retirement System Consolidated Plan**

Last 10 Fiscal Years\*

|  | 2023       | 2022      | 2021      | 2020      | 2019      | 2018      | 2017      | 2016      | 2015      |
|--|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Town's proportion of the net pension liability (asset)   | 0.2159%    | 0.2304%   | 0.2284%   | 0.2317%   | 0.2377%   | 0.2494%   | 0.2341%   | 0.2382%   | 0.2309%   |
| Town's proportionate share of the net pension liability (asset)  | \$ 573,822 | (74,051)  | 907,534   | 708,219   | 650,444   | 1,020,972 | 1,243,872 | 760,071   | 355,318   |
| Town's covered payroll   | 1,596,738  | 1,524,366 | 1,475,459 | 1,412,074 | 1,394,129 | 1,343,332 | 1,234,299 | 1,249,673 | 1,231,473 |
| Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll | 35.94%     | -4.86%    | 61.51%    | 50.15%    | 46.66%    | 76.00%    | 100.78%   | 60.82%    | 28.85%    |
| Plan fiduciary net position as a percentage of the total pension liability (asset)                     | 93.26%     | 100.86%   | 88.35%    | 90.62%    | 91.14%    | 86.43%    | 81.61%    | 88.27%    | 94.10%    |

\* The amounts presented for each fiscal year were determined as of the prior fiscal year. Only nine years of information is available.

**TOWN OF NORWAY, MAINE**  
**Required Supplementary Information, Continued**

**Schedule of Town Contributions - Pension**  
**Maine Public Employees Retirement System Consolidated Plan**  
 Last 10 Fiscal Years

|  | 2023       | 2022      | 2021      | 2020      | 2019      | 2018      | 2017      | 2016      | 2015      | 2014      |
|--|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Contractually required contribution                                  | \$ 170,099 | 169,993   | 157,577   | 147,547   | 141,207   | 133,836   | 127,616   | 109,853   | 97,474    | 80,046    |
| Contributions in relation to the contractually required contribution | (170,099)  | (169,993) | (157,577) | (147,547) | (141,207) | (133,836) | (127,616) | (109,853) | (97,474)  | (80,046)  |
| <b>Contribution deficiency (excess)</b>                              | \$ -       | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| Town's covered payroll   | 1,602,867  | 1,596,738 | 1,524,366 | 1,475,459 | 1,412,074 | 1,394,129 | 1,343,332 | 1,234,299 | 1,249,673 | 1,231,473 |
| Contributions as a percentage of covered payroll                     | 10.61%     | 10.65%    | 10.34%    | 10.00%    | 10.00%    | 9.60%     | 9.50%     | 8.90%     | 7.80%     | 6.50%     |

**TOWN OF NORWAY, MAINE**  
**Required Supplementary Information, Continued**

**Schedule of Town's Proportionate Share of the Net OPEB Liability - Life Insurance**  
 Last 10 Fiscal Years\*

|  | 2023       | 2022      | 2021      | 2020      | 2019      | 2018      | 2017        |
|--|------------|-----------|-----------|-----------|-----------|-----------|-------------|
| Town's proportion of the net OPEB liability  | \$ 0.1506% | 0.1442%   | 0.1690%   | 0.1922%   | 0.1777%   | 0.1849%   | 0.18332%    |
| Town's proportionate share of the net OPEB liability   | 21,814     | 14,885    | 22,296    | 41,127    | 35,896    | 30,917    | 41,421      |
| Town's covered-employee payroll  | 1,596,737  | 1,524,366 | 1,475,459 | 1,412,074 | 1,394,129 | 1,343,332 | 1,234,299   |
| Town's proportionate share of net OPEB liability as a percentage of its covered-employee payroll | 1.37%      | 0.98%     | 1.51%     | 2.91%     | 2.57%     | 2.30%     | 3.36%       |
| Plan fiduciary net position as a percentage of the total OPEB liability                          | 55.88%     | 67.26%    | 55.40%    | 43.18%    | 43.92%    | 47.42%    | unavailable |

\* Only seven years of information available. Amounts presented for each fiscal year were determined as of the end of the previous fiscal year.

**Schedule of Town's Contributions - Life Insurance**  
 Last 10 Fiscal Years\*\*

|  | 2023      | 2022      | 2021      | 2020      | 2019      | 2018      | 2017      |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Contractually required contribution                                  | \$ 1,598  | 584       | 345       | 377       | 445       | 285       | 326       |
| Contributions in relation to the contractually required contribution | (1,598)   | (584)     | (345)     | (377)     | (445)     | (285)     | (326)     |
| <b>Contribution deficiency (excess)</b>                              | -         | -         | -         | -         | -         | -         | -         |
| Town's covered-employee payroll                                      | 1,602,867 | 1,596,737 | 1,524,366 | 1,475,459 | 1,412,074 | 1,394,129 | 1,343,332 |
| Contributions as a percentage of covered-employee payroll            | 0.10%     | 0.04%     | 0.02%     | 0.03%     | 0.03%     | 0.02%     | 0.02%     |

\*\* Only seven years of information available.

**TOWN OF NORWAY, MAINE**  
**Notes to Required Supplementary Information, Continued**

**Changes of Benefit Terms (Pension) - None**

**Changes of Assumptions (Pension) -** The following are changes in actuarial assumptions used in the most recent valuations:

|                          | <u>2022</u> | <u>2021</u>      | <u>2019</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--------------------------|-------------|------------------|-------------|-------------|-------------|-------------|-------------|
| Discount rate            | 6.50%       | 6.75%            | 6.75%       | 6.875%      | 6.875%      | 7.125%      | 7.25%       |
| Inflation rate           | 2.75%       | 2.75%            | 2.75%       | 2.75%       | 3.50%       | 3.50%       | 3.50%       |
| Salary increases         | 2.75-11.48% | 2.75% plus merit | 2.75-9.00%  | 2.75-9.00%  | 2.75%-9.00% | 3.50-9.50%  | 3.50-9.50%  |
| Cost of living increases | 1.91%       | 1.91%            | 1.91%       | 2.20%       | 2.20%       | 2.55%       | 3.12%       |

**Mortality rates:**

In 2016, mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2016 using Scale AA. Between 2017 and 2021, mortality rates were based on the RP2014 Total Data Set Healthy Annuitant Mortality Table. Starting 2022, Mortality rates were based on the 2010 Public Plan General Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC 2020 model.

**Changes of Benefit Terms (OPEB – Life Insurance) - None**

**Changes of Assumptions (OPEB – Life Insurance) -** The following are changes in actuarial assumptions used in the most recent valuations:

|               | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Discount rate | 6.50%       | 6.75%       | 4.98%       | 5.13%       | 5.41%       |

**Mortality rates:**

In 2016, mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2016 using Scale AA. Between 2017 and 2021, mortality rates were based on the RP2014 Total Data Set Healthy Annuitant Mortality Table. Starting 2022, Mortality rates were based on the 2010 Public Plan General Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC 2020 model.

*\* This schedule is intended to show information for ten years, but only the years in which changes occurred have been displayed. Additional years' information will be displayed as it becomes available.*

## **GENERAL FUND**

The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**TOWN OF NORWAY, MAINE**  
**General Fund**  
**Comparative Balance Sheets**  
**June 30, 2023 and 2022**

|   | 2023                | 2022             |
|---|---------------------|------------------|
| <b>ASSETS</b>   |                     |                  |
| Cash and cash equivalents   | \$ 5,155,314        | 5,208,000        |
| Receivables:  |                     |                  |
| Taxes   | 350,084             | 309,715          |
| Tax liens   | 109,873             | 109,272          |
| Other   | 42,207              | 88,992           |
| Lease   | 111,841             | 111,841          |
| Prepaid items   | 1,452               | -                |
| Inventory   | 9,518               | 7,843            |
| <b>Total assets</b>   | <b>5,780,289</b>    | <b>5,835,663</b> |
| <b>LIABILITIES</b>  |                     |                  |
| Accounts payable and accrued expenses                                     | 95,249              | 90,407           |
| Taxes paid in advance   | 4,026               | 5,137            |
| Interfund payables  | 142,485             | 418,581          |
| Total liabilities   | 241,760             | 514,125          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                     |                  |
| Unavailable revenue - property taxes                                      | 243,715             | 200,438          |
| Lease related   | 108,807             | 111,461          |
| Total deferred inflows of resources                                       | 352,522             | 311,899          |
| <b>FUND BALANCE</b>   |                     |                  |
| Nonspendable  | 10,970              | 7,843            |
| Assigned  | 1,023,635           | 598,216          |
| Unassigned  | 4,151,402           | 4,403,580        |
| Total fund balance  | 5,186,007           | 5,009,639        |
| <b>Total liabilities, deferred inflows of resources, and fund balance</b> | <b>\$ 5,780,289</b> | <b>5,835,663</b> |

**TOWN OF NORWAY, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis)**  
**For the year ended June 30, 2023**

|  | Budgeted amounts    |                  | Actual            | Variance<br>positive<br>(negative) |
|--|---------------------|------------------|-------------------|------------------------------------|
|  | Original            | Final            |                   |                                    |
| <b>Revenues:</b>                           |                     |                  |                   |                                    |
| <b>Taxes:</b>                              |                     |                  |                   |                                    |
| Property taxes                             | \$ 7,591,148        | 7,591,148        | 7,547,871         | (43,277)                           |
| Property taxes - supplemental taxes        | -                   | -                | 6,628             | 6,628                              |
| Excise taxes and fees                      | 697,750             | 697,750          | 993,983           | 296,233                            |
| <b>Total taxes</b>                         | <b>8,288,898</b>    | <b>8,288,898</b> | <b>8,548,482</b>  | <b>259,584</b>                     |
| <b>Intergovernmental:</b>                  |                     |                  |                   |                                    |
| State revenue sharing                      | 425,000             | 425,000          | 1,004,123         | 579,123                            |
| State highway assistance                   | 97,392              | 97,392           | 100,826           | 3,434                              |
| State veterans exemption                   | 5,500               | 5,500            | 6,368             | 868                                |
| State tree growth                          | 13,000              | 13,000           | 15,459            | 2,459                              |
| State homestead exemption                  | 300,793             | 300,793          | 300,793           | -                                  |
| State BETE reimbursement                   | 41,147              | 41,147           | 41,177            | 30                                 |
| State general assistance                   | 7,000               | 7,000            | 4,366             | (2,634)                            |
| State snowmobile reimbursement             | 4,000               | 4,000            | 14,635            | 10,635                             |
| <b>Total intergovernmental</b>             | <b>893,832</b>      | <b>893,832</b>   | <b>1,487,747</b>  | <b>593,915</b>                     |
| <b>Charges for services:</b>               |                     |                  |                   |                                    |
| Recreation                                 | 6,850               | 6,850            | 5,858             | (992)                              |
| Police                                     | 14,000              | 14,000           | 10,439            | (3,561)                            |
| Fire                                       | -                   | -                | 723               | 723                                |
| Unclassified                               | -                   | -                | 55                | 55                                 |
| <b>Total charges for services</b>          | <b>20,850</b>       | <b>20,850</b>    | <b>17,075</b>     | <b>(3,775)</b>                     |
| <b>Other fees and reimbursements:</b>      |                     |                  |                   |                                    |
| Permits                                    | 22,050              | 22,050           | 44,740            | 22,690                             |
| Clerk's fees                               | 11,975              | 11,975           | 18,376            | 6,401                              |
| Cable TV fees                              | 48,500              | 48,500           | 66,022            | 17,522                             |
| Rental fees                                | 5,100               | 5,100            | 8,424             | 3,324                              |
| Miscellaneous                              | 55,500              | 55,500           | 17,646            | (37,854)                           |
| Other fees                                 | 11,925              | 11,925           | 9,705             | (2,220)                            |
| <b>Total other fees and reimbursements</b> | <b>155,050</b>      | <b>155,050</b>   | <b>164,913</b>    | <b>9,863</b>                       |
| <b>Investment income</b>                   | <b>35,500</b>       | <b>35,500</b>    | <b>76,947</b>     | <b>41,447</b>                      |
| <b>Total revenues</b>                      | <b>\$ 9,394,130</b> | <b>9,394,130</b> | <b>10,295,164</b> | <b>901,034</b>                     |

**TOWN OF NORWAY, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis), Continued**

|                              | Budgeted amounts |           | Actual    | Variance<br>positive<br>(negative) |
|------------------------------|------------------|-----------|-----------|------------------------------------|
|                              | Original         | Final     |           |                                    |
| Expenditures:                |                  |           |           |                                    |
| Current:                     |                  |           |           |                                    |
| General government:          |                  |           |           |                                    |
| Administration               | \$ 563,244       | 571,737   | 500,572   | 71,165                             |
| Municipal building           | 47,277           | 47,277    | 42,622    | 4,655                              |
| Planning and enforcement     | 96,359           | 96,359    | 87,501    | 8,858                              |
| Total general government     | 706,880          | 715,373   | 630,695   | 84,678                             |
| Protection:                  |                  |           |           |                                    |
| Fire department              | 319,461          | 320,196   | 316,786   | 3,410                              |
| Police department            | 955,888          | 955,888   | 955,867   | 21                                 |
| Utilities                    | 168,357          | 168,357   | 164,178   | 4,179                              |
| Animal control               | 16,001           | 16,001    | 14,957    | 1,044                              |
| Insurance                    | 165,932          | 165,932   | 183,983   | (18,051)                           |
| Total protection             | 1,625,639        | 1,626,374 | 1,635,771 | (9,397)                            |
| Health and sanitation:       |                  |           |           |                                    |
| General assistance           | 27,050           | 29,550    | 19,644    | 9,906                              |
| Solid waste                  | 292,000          | 342,000   | 342,000   | -                                  |
| Total health and sanitation  | 319,050          | 371,550   | 361,644   | 9,906                              |
| Highways:                    |                  |           |           |                                    |
| Roads and bridges            | 1,058,406        | 1,058,406 | 1,058,374 | 32                                 |
| Total highways               | 1,058,406        | 1,058,406 | 1,058,374 | 32                                 |
| Special assessments:         |                  |           |           |                                    |
| MSAD 17                      | 4,346,158        | 4,346,158 | 4,346,158 | -                                  |
| County taxes                 | 501,895          | 501,895   | 501,895   | -                                  |
| Overlay/abatements           | 81,870           | 81,870    | 10,523    | 71,347                             |
| Total special assessments    | 4,929,923        | 4,929,923 | 4,858,576 | 71,347                             |
| Culture and recreation:      |                  |           |           |                                    |
| Recreation                   | 153,318          | 213,046   | 180,447   | 32,599                             |
| Total culture and recreation | 153,318          | 213,046   | 180,447   | 32,599                             |
| Unclassified:                |                  |           |           |                                    |
| Cemeteries                   | 19,378           | 19,378    | 9,073     | 10,305                             |
| Provider agencies            | 25,000           | 25,000    | 25,000    | -                                  |
| Total unclassified           | 44,378           | 44,378    | 34,073    | 10,305                             |

**TOWN OF NORWAY, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis), Continued**

|   | Budgeted amounts |            | Actual           | Variance<br>positive<br>(negative) |
|---|------------------|------------|------------------|------------------------------------|
|   | Original         | Final      |                  |                                    |
| Expenditures, continued:                                  |                  |            |                  |                                    |
| Debt service:   |                  |            |                  |                                    |
| Principal   | \$ 441,417       | 441,417    | 431,417          | 10,000                             |
| Interest  | 15,279           | 15,279     | 15,279           | -                                  |
| Total debt service  | 456,696          | 456,696    | 446,696          | 10,000                             |
| Capital and other expenditures:                           |                  |            |                  |                                    |
| Capital budget  | 350,000          | 551,761    | 134,495          | 417,266                            |
| Community preservation and development expenditures       | 71,225           | 71,225     | 88,642           | (17,417)                           |
| Total capital and other expenditures                      | 421,225          | 622,986    | 223,137          | 399,849                            |
| Total expenditures  | 9,715,515        | 10,038,732 | 9,429,413        | 609,319                            |
| Excess (deficiency) of revenues over (under) expenditures | (321,385)        | (644,602)  | 865,751          | 1,510,353                          |
| Other financing sources (uses):                           |                  |            |                  |                                    |
| Budgeted use of surplus                                   | 1,020,000        | 1,343,217  | -                | (1,343,217)                        |
| Transfers from other funds                                | 70,000           | 70,000     | 70,000           | -                                  |
| Transfers to other funds                                  | (768,615)        | (768,615)  | (759,383)        | 9,232                              |
| Total other financing sources (uses)                      | 321,385          | 644,602    | (689,383)        | (1,333,985)                        |
| Net change in fund balance                                | -                | -          | 176,368          | 176,368                            |
| Fund balance, beginning of year                           |                  |            | 5,009,639        |                                    |
| <b>Fund balance, end of year</b>                          | <b>\$</b>        |            | <b>5,186,007</b> |                                    |

## **RESERVE FUND**

The reserve fund, reported as a major fund, is established for the specific purposes, as shown on Exhibit B.

**TOWN OF NORWAY, MAINE**  
Reserve Fund  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
For the year ended June 30, 2023

| Acct. #       | Fund balance beginning of year               | Revenues         | Expenditures | Transfers in   | Fund balance end of year |                  |
|---------------|--|------------------|--------------|----------------|--------------------------|------------------|
| 01            | Economic development                         | \$ 16,468        | -            | 2,466          | 2,500                    | 16,502           |
| 02            | GIS mapping                                  | 3,126            | -            | -              | 2,500                    | 5,626            |
| 03            | Unemployment reserve                         | 33,176           | -            | -              | -                        | 33,176           |
| 04            | Accrued compensated absence reserve          | 50,012           | -            | 86,949         | 50,000                   | 13,063           |
| 10            | Computer                                     | 7,731            | -            | -              | -                        | 7,731            |
| 20            | Fire truck                                   | 348,182          | 258          | -              | 100,000                  | 448,440          |
| 24            | SCBA reserve                                 | 1,911            | -            | -              | -                        | 1,911            |
| 25            | Fire department sub-station                  | 60,685           | -            | 5,000          | 5,000                    | 65,685           |
| 26            | Fire department equipment reserve            | 21,428           | -            | 11,526         | 10,000                   | 19,902           |
| 27            | Woods vehicle                                | 3,000            | -            | -              | -                        | 3,000            |
| 30            | Highway equipment                            | 37,070           | -            | 24,899         | 40,000                   | 52,171           |
| 31            | Traffic safety and sidewalks                 | 48,902           | -            | -              | 5,000                    | 53,902           |
| 32            | Highway truck reserve                        | 101,233          | -            | 196,758        | 100,000                  | 4,475            |
| 33            | Bridge repair reserve                        | 210,861          | -            | 16,875         | 25,000                   | 218,986          |
| 34            | Hwy small equip reserve                      | 929              | -            | -              | -                        | 929              |
| 37            | Dangerous building reserve                   | 8,663            | 1,337        | 110            | 2,500                    | 12,390           |
| 38            | Parks, playgrounds, and parking lots reserve | 11,500           | -            | -              | 3,000                    | 14,500           |
| 40            | Solid Waste Frost Hill Capping               | 20,081           | -            | -              | -                        | 20,081           |
| 41            | Roof - Town clock tower                      | 41,565           | -            | -              | 7,500                    | 49,065           |
| 42            | Cemetery repair reserve                      | 11,386           | -            | -              | 3,500                    | 14,886           |
| 43            | Tree pruning/removal                         | 16,707           | -            | -              | 2,500                    | 19,207           |
| 46            | Town revaluation                             | 110,056          | -            | -              | 70,000                   | 180,056          |
| 50            | Recreation                                   | 24,973           | -            | 6,709          | -                        | 18,264           |
| 52            | Tennis court reserve                         | 1,949            | -            | -              | 1,949                    | 1,949            |
| 54            | Skate rink                                   | 1,563            | 270          | -              | -                        | 1,833            |
| 55            | Ballfield/layout reserve                     | 47,369           | -            | 1,495          | -                        | 45,874           |
| 56            | Softball fund raising                        | 1,812            | -            | -              | -                        | 1,812            |
| 57            | Lake Penn stumpage                           | 8                | -            | -              | -                        | 8                |
| 58            | Playground reserve                           | 12,373           | 1,679        | -              | -                        | 14,052           |
| 59            | Trails grant                                 | 8,563            | -            | -              | -                        | 8,563            |
| 60            | Snowmobile reserve                           | 4,136            | -            | -              | -                        | 4,136            |
| 61            | Boatlanding/dam reserve                      | 33,019           | -            | 145            | -                        | 32,874           |
| 81            | Vehicle Replacement                          | -                | -            | -              | 3,000                    | 3,000            |
| 91            | Town line reserve                            | 4,022            | -            | -              | -                        | 4,022            |
| 92            | Lake view cemetery lot reserve               | 8,061            | -            | -              | 768                      | 8,829            |
| 93            | Future building improvements                 | 17,053           | -            | 773            | -                        | 16,280           |
| 94            | Municipal building safe                      | 47,746           | -            | 47,746         | -                        | -                |
| 95            | Police Department Station reserve            | 108,943          | -            | 108,943        | -                        | -                |
| 96            | Railroad trail reserve                       | 12,300           | -            | -              | -                        | 12,300           |
| 97            | Municipal building repairs/updates           | 5,000            | -            | -              | -                        | 5,000            |
| 98            | NB Grant for Recreation Staff                | 44,870           | -            | 22,674         | -                        | 22,196           |
| <b>Totals</b> |  | <b>1,548,432</b> | <b>3,544</b> | <b>528,068</b> | <b>432,768</b>           | <b>1,456,676</b> |

## **NONMAJOR GOVERNMENTAL FUNDS**

**TOWN OF NORWAY, MAINE**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2023**

|  | Special<br>Revenue<br>Funds | Permanent<br>Funds | Totals         |
|--|-----------------------------|--------------------|----------------|
| <b>ASSETS</b>                              |                             |                    |                |
| Cash and cash equivalents                  | \$ 45,823                   | 98,088             | 143,911        |
| Interfund loan receivable                  | 153,208                     | -                  | 153,208        |
| Accounts receivable                        | 129,119                     | -                  | 129,119        |
| Prepaid items                              | 7,680                       | -                  | 7,680          |
| <b>Total assets</b>                        | <b>335,830</b>              | <b>98,088</b>      | <b>433,918</b> |
| <b>LIABILITIES</b>                         |                             |                    |                |
| Accounts payable and accrued expenses      | 8,144                       | -                  | 8,144          |
| Unearned revenue                           | 215,941                     | -                  | 215,941        |
| Interfund loan payables                    | 10,723                      | -                  | 10,723         |
| <b>Total liabilities</b>                   | <b>234,808</b>              | <b>-</b>           | <b>234,808</b> |
| <b>FUND BALANCES</b>                       |                             |                    |                |
| Nonspendable                               | 7,680                       | 46,731             | 54,411         |
| Restricted                                 | 93,342                      | 54,990             | 148,332        |
| Unassigned                                 | -                           | (3,633)            | (3,633)        |
| <b>Total fund balances</b>                 | <b>101,022</b>              | <b>98,088</b>      | <b>199,110</b> |
| <b>Total liabilities and fund balances</b> | <b>\$ 335,830</b>           | <b>98,088</b>      | <b>433,918</b> |

**TOWN OF NORWAY, MAINE**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2023**

|  | Special<br>Revenue<br>Funds | Permanent<br>Funds | Totals         |
|--|-----------------------------|--------------------|----------------|
| Revenues:  |                             |                    |                |
| Intergovernmental  | \$ 347,635                  | -                  | 347,635        |
| Charges for services   | 5,771                       | -                  | 5,771          |
| Donations  | 16,266                      | -                  | 16,266         |
| Other  | 80,001                      | 2,167              | 82,168         |
| Investment income  | -                           | 88                 | 88             |
| Total revenues   | 449,673                     | 2,255              | 451,928        |
| Expenditures:  |                             |                    |                |
| Current:   |                             |                    |                |
| General government   | 81,769                      | -                  | 81,769         |
| Protection   | 20,350                      | -                  | 20,350         |
| Culture and recreation                                       | 354,457                     | 250                | 354,707        |
| Capital outlay   | 244,325                     | -                  | 244,325        |
| Total expenditures   | 700,901                     | 250                | 701,151        |
| Excess (deficiency) of revenues<br>over (under) expenditures | (251,228)                   | 2,005              | (249,223)      |
| Other financing sources (uses):                              |                             |                    |                |
| Transfers from other funds                                   | 326,615                     | -                  | 326,615        |
| Transfers to other funds                                     | (70,000)                    | -                  | (70,000)       |
| Total other financing sources                                | 256,615                     | -                  | 256,615        |
| Net change in fund balances                                  | 5,387                       | 2,005              | 7,392          |
| Fund balances, beginning of year                             | 95,635                      | 96,083             | 191,718        |
| <b>Fund balances, end of year</b>                            | <b>\$ 101,022</b>           | <b>98,088</b>      | <b>199,110</b> |

## **OTHER GOVERNMENTAL FUNDS**

### **NONMAJOR SPECIAL REVENUE FUNDS**

Special revenue funds account for specific resources, the expenditures of which are restricted by law or administrative action for particular purposes.

Special revenue funds include:

**Library**

**Grant Fund**

**Sanborn Trust**

**TOWN OF NORWAY, MAINE**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2023**

|  | Library          | Grant<br>Fund  | Sanborn<br>Trust | Totals         |
|--|------------------|----------------|------------------|----------------|
| <b>ASSETS</b>                              |                  |                |                  |                |
| Cash and cash equivalents                  | \$ -             | -              | 45,823           | 45,823         |
| Interfund loan receivable                  | -                | 153,208        | -                | 153,208        |
| Accounts receivable                        | 15,415           | 113,704        | -                | 129,119        |
| Prepaid items                              | -                | 7,680          | -                | 7,680          |
| <b>Total assets</b>                        | <b>15,415</b>    | <b>274,592</b> | <b>45,823</b>    | <b>335,830</b> |
| <b>LIABILITIES</b>                         |                  |                |                  |                |
| Accounts payable and accrued expenses      | 3,044            | 5,100          | -                | 8,144          |
| Unearned revenue                           | -                | 215,941        | -                | 215,941        |
| Interfund loan payables                    | 10,723           | -              | -                | 10,723         |
| <b>Total liabilities</b>                   | <b>13,767</b>    | <b>221,041</b> | <b>-</b>         | <b>234,808</b> |
| <b>FUND BALANCES</b>                       |                  |                |                  |                |
| Nonspendable                               | -                | 7,680          | -                | 7,680          |
| Restricted                                 | 1,648            | 45,871         | 45,823           | 93,342         |
| <b>Total fund balances</b>                 | <b>1,648</b>     | <b>53,551</b>  | <b>45,823</b>    | <b>101,022</b> |
| <b>Total liabilities and fund balances</b> | <b>\$ 15,415</b> | <b>274,592</b> | <b>45,823</b>    | <b>335,830</b> |

**TOWN OF NORWAY, MAINE**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2023**

|  | Library         | Grant<br>Fund  | Sanborn<br>Trust | Totals         |
|--|-----------------|----------------|------------------|----------------|
| Revenues:  |                 |                |                  |                |
| Intergovernmental  | \$ -            | 347,635        | -                | 347,635        |
| Charges for services   | 5,771           | -              | -                | 5,771          |
| Donations  | 16,266          | -              | -                | 16,266         |
| Other  | 1               | -              | 80,000           | 80,001         |
| <b>Total revenues</b>  | <b>22,038</b>   | <b>347,635</b> | <b>80,000</b>    | <b>449,673</b> |
| Expenditures:  |                 |                |                  |                |
| Current:   |                 |                |                  |                |
| General government   | -               | 81,769         | -                | 81,769         |
| Protection   | -               | 20,350         | -                | 20,350         |
| Culture and recreation                                       | 354,355         | -              | 102              | 354,457        |
| Capital  | -               | 244,325        | -                | 244,325        |
| <b>Total expenditures</b>                                    | <b>354,355</b>  | <b>346,444</b> | <b>102</b>       | <b>700,901</b> |
| Excess (deficiency) of revenues over<br>(under) expenditures | (332,317)       | 1,191          | 79,898           | (251,228)      |
| Other financing sources (uses):                              |                 |                |                  |                |
| Transfers from other funds                                   | 326,615         | -              | -                | 326,615        |
| Transfers to other funds                                     | -               | -              | (70,000)         | (70,000)       |
| <b>Total other financing sources (uses)</b>                  | <b>326,615</b>  | <b>-</b>       | <b>(70,000)</b>  | <b>256,615</b> |
| Net change in fund balances                                  | (5,702)         | 1,191          | 9,898            | 5,387          |
| Fund balances, beginning of year                             | 7,350           | 52,360         | 35,925           | 95,635         |
| <b>Fund balances, end of year</b>                            | <b>\$ 1,648</b> | <b>53,551</b>  | <b>45,823</b>    | <b>101,022</b> |

## **OTHER GOVERNMENTAL FUNDS**

### **NONMAJOR PERMANENT FUNDS**

Permanent funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments. The Town reports its various cemetery and charity funds as permanent trust funds.

The Town's individual permanent funds include:

**HD Cole Trust**

**Tessa Thibodeau Trust**

**Lakeview Cemetery**

**Minnie White Trust**

**TOWN OF NORWAY, MAINE**  
**Nonmajor Permanent Funds**  
**Combining Balance Sheet**  
**June 30, 2023**

|                            | HD Cole<br>Trust | Tessa<br>Thibodeau<br>Trust | Lakeview<br>Cemetery | Minnie<br>White<br>Trust | Totals        |
|----------------------------|------------------|-----------------------------|----------------------|--------------------------|---------------|
| <b>ASSETS</b>              |                  |                             |                      |                          |               |
| Cash and cash equivalents  | \$ 1,367         | 34,511                      | 60,882               | 1,328                    | 98,088        |
| <b>Total assets</b>        | <b>1,367</b>     | <b>34,511</b>               | <b>60,882</b>        | <b>1,328</b>             | <b>98,088</b> |
| <b>FUND BALANCES</b>       |                  |                             |                      |                          |               |
| Nonspendable               | 5,000            | 25,000                      | 15,731               | 1,000                    | 46,731        |
| Restricted                 | -                | 9,511                       | 45,151               | 328                      | 54,990        |
| Unassigned                 | (3,633)          | -                           | -                    | -                        | (3,633)       |
| <b>Total fund balances</b> | <b>\$ 1,367</b>  | <b>34,511</b>               | <b>60,882</b>        | <b>1,328</b>             | <b>98,088</b> |

**TOWN OF NORWAY, MAINE**  
**Nonmajor Permanent Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2023**

|  | HD Cole<br>Trust | Tessa<br>Thibodeau<br>Trust | Lakeview<br>Cemetery | Minnie<br>White<br>Trust | Totals        |
|--|------------------|-----------------------------|----------------------|--------------------------|---------------|
| Revenues:  |                  |                             |                      |                          |               |
| Other  | \$ -             | -                           | 2,167                | -                        | 2,167         |
| Investment income  | -                | -                           | 88                   | -                        | 88            |
| <b>Total revenues</b>  | <b>-</b>         | <b>-</b>                    | <b>2,255</b>         | <b>-</b>                 | <b>2,255</b>  |
| Expenditures:  |                  |                             |                      |                          |               |
| Unclassified   | -                | 250                         | -                    | -                        | 250           |
| <b>Total expenditures</b>                                    | <b>-</b>         | <b>250</b>                  | <b>-</b>             | <b>-</b>                 | <b>250</b>    |
| Excess (deficiency) of revenues<br>over (under) expenditures | -                | (250)                       | 2,255                | -                        | 2,005         |
| Net change in fund balances                                  | -                | (250)                       | 2,255                | -                        | 2,005         |
| Fund balances, beginning of year                             | 1,367            | 34,761                      | 58,627               | 1,328                    | 96,083        |
| <b>Fund balances, end of year</b>                            | <b>\$ 1,367</b>  | <b>34,511</b>               | <b>60,882</b>        | <b>1,328</b>             | <b>98,088</b> |



(Town report copies of the warrant are for information only, posted copies are the true warrant and may be viewed at [www.norwaymaine.com](http://www.norwaymaine.com).)

**TOWN OF NORWAY**  
**FY26 -2025/2026 TOWN MEETING WARRANT**  
**(Covering the period 7/1/2025- 6/30/2026)**

State of Maine  
County of Oxford  
To: Jeffrey Campbell, Interim Town Manager

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Norway, in said County, qualified by law to vote in the Town of Norway, to meet at the Norway Fire Station, in said Town on Tuesday the tenth day (10th) of June, AD 2025 at 8:00 am to act on articles numbered 1 through 2 and to notify and warn said voters to meet at the Oxford Hills High School forum on Monday the sixteenth day (16th) of June, AD 2025 at 7:00 pm, then and there to act on articles 3 through 42.

**ARTICLE 1:** To **choose a Moderator** to preside at said meeting.

**ARTICLE 2:** To **elect all necessary Town Officers** as are required to be elected by Secret Ballot (*M.S.R.S., T30, S2061*).

**ARTICLE 3:** To see if the Town will vote to set dates when 2025/2026 **taxes will become due**, when interest will be due and what rate will be charged.

Select board recommends: **FIRST HALF TAXES DUE NOVEMBER 15, 2025, SECOND HALF DUE MAY 16, 2026**. INTEREST WILL BE CHARGED AT A RATE OF 8.5%. INTEREST NOT CHARGED TO THOSE WHO SUCCESSFULLY MAKE ALL TAX CLUB PAYMENTS.

**ARTICLE 4:** To see if the town will vote to set the **interest rates to be paid by the town** on abated taxes pursuant to **36 MRSA section 506-A a RATE OF 8.5%**. (*State determined*)

**ARTICLE 5:** To see if the Town will vote to raise and appropriate **\$738,832** for **Administration** as recommended by the select board and budget committee. (2024-2025 appropriation \$712,412). *3.71% Increase – due to wages & benefits.*

**ARTICLE 6:** To see if the Town will vote to raise and appropriate **\$75,748** for the **Municipal Complex** as recommended by the select board and budget committee. (2024-2025 appropriation \$59,650). *26.99% Increase – due to inflation of costs for roof repair, siding repair, and materials.*

**ARTICLE 7:** To see if the voters will authorize the select board to **accept donations, grants, and property** offered to the town when they deem them to be in the town’s best interest and to authorize the select board to agree to terms and conditions that may be set as conditions of the acceptance and to appropriate and expend any accepted funds for the purposes stipulated.

**ARTICLE 8:** To see if the Town will vote to raise and appropriate **\$147,287** for **Planning and Enforcement** as recommended by the select board and budget committee. (2024-2025 appropriation \$106,563). *38.22% Increase – due to new hire and wages & benefits.*

**ARTICLE 9:** To see if the Town will vote to raise and appropriate **\$1,458,497** for the **Police Department** as recommended by the select board and budget committee (2024-2025 appropriation \$1,215,472). *19.99% Increase – due to wages & benefits, and vehicle replacement.*

**ARTICLE 10:** To see if the Town will vote to raise and appropriate **\$446,682** for the **Fire Department** as recommended by the select board and budget committee (2024-2025 appropriation \$352,425). *26.75% Increase – due to new hire, wages & benefits, and repairs.*

**ARTICLE 11:** To see if the Town will vote to raise and appropriate **\$463,350** for **Utilities & Insurance** as recommended by the select board and budget committee. (2024-2025 appropriation \$439,600). *5.4 % Increase – due to electricity and insurance costs.*

**ARTICLE 12:** Shall the Town appropriate up to **\$400,000** from the **unassigned fund balance** to fund and/or purchase:

- *\$160,000* to the Plow Truck Reserve Account as recommended by the select board and budget committee. *(2024-2025 appropriation \$65,000).*
- *\$90,000* to the Revaluation Reserve Account as recommended by the select board and budget committee. *(2024-2025 appropriation \$20,000).*
- *\$50,000* to the Fire Truck Reserve Account as recommended by the select board and budget committee. *(2024-2025 appropriation \$50,000).*
- *\$100,000* to fund future improvements and maintenance to the Town Office Building. *(New as of FY 2026)*

**ARTICLE 13:** To see if the Town will vote to raise and appropriate **\$18,287** for **Animal Control** as recommended by the select board and budget committee. (2024-2025 appropriation \$17,751). *3.02% Increase – due to benefits and increase from Responsible Pet Care Rates.*

**ARTICLE 14:** To see if the Town will vote to raise and appropriate **\$1,354,018** for **Highways and Public Works** as recommended by the select board and budget committee. (2024-2025 appropriation \$1,132,097). *.77% Increase – due to wages & benefits.*

**ARTICLE 15:** To see if the town will authorize the municipal officers to make final determination regarding the **closing or opening of roads to winter maintenance** pursuant to 23 MRSA section 2953.

**ARTICLE 16:** To see if the voters will allow the select board to **dispose of vehicles and equipment no longer needed** by public bid, auction, trade or donation and use the proceeds for new or used equipment of benefit to the town as decided by the select board.

**ARTICLE 17:** To see if the Town will vote to raise, appropriate, and expend the following sums for the following purposes for the Capital Budget for Projects and Reserves as recommended by the select board and budget committee.

## **CAPITAL PROJECTS**

**\$325,000** for In-Town and Rural (non-sewer/water) Road Improvements Projects. (2024-2025 appropriation \$325,000).

Sub Total Capital: **\$325,000**

### Capital Reserves for Future Projects and/or Purchases

- **\$65,000** for the **Highway Truck/Plow Gear Replacement** (2024-2025 appropriation \$65,000).
- **\$40,000** for the **Highway Equipment** (to fund the eventual replacement of the grader, loaders, sweeper and trackless, etc.) (2024-2025 appropriation \$40,000).
- **\$5,000** for the **Sidewalk /Traffic Safety** (2024-2025 appropriation \$5,000).
- **\$30,000** for **Bridge Repairs & Large Culverts** (2024-2025 appropriation \$30,000).
- **\$5,000** for the **Repair and Replacement of Computers, Software, Office Furniture, and Equipment** (2024-2025 appropriation \$5,000).
- **\$25,000** for **Repairs and Updates to the Municipal Building Complex** (2024-2025 appropriation \$5,000).
- **\$4,000** for the **Eventual Repair and/or Replacement of the Opera House Clock Tower Roof** (2024-2025 appropriation \$4,000).
- **\$3,000** for **Tree Pruning, Tree Replacement, and Tree Removal** (2024-2025 appropriation \$2,500).
- **\$65,000** for the **Fire Department Fire Truck Account** (2024-2025 appropriation \$65,000).
- **\$10,000** for **Fire Department Equipment** (2024-2025 appropriation \$10,000).
- **\$3,500** for **Cemetery Repairs** (2024-2025 appropriation \$3,500).
- **\$3,000** for **Parking Lots, Playgrounds, and Parks** (2024-2025 appropriation \$3,000).
- **\$2,500** for **Dangerous Buildings** (2024-2025 appropriation \$2,500).
- **\$2,500** for **Community & Economic Development** (2024-2025 appropriation \$2,500).
- **\$20,000** for **Future Town Re-valuation** (2024-2025 appropriation \$20,000).

- **\$5,000** for **Replacement and/or Repairs to Vehicles for Code, Admin, and Recreation Departments** (2024-2025 appropriation \$3,000).
- **\$10,000** for **Police Department Repair and/or Replacement of Equipment** (2024-2025 appropriation \$7,500).
- **\$2,000** for **Advertising and Signs.** (2024-2025 appropriation \$2,000)

Subtotal Capital Reserves **\$295,500**

**Total** for Capital Projects & Reserves **\$620,500** (2024-2025 appropriation \$603,000).  
2.9% Increase – due to rising cost of materials.

**ARTICLE 18:** To see if the Town will vote to raise and appropriate **\$483,986** for **Debt Service** as recommended by the select board and budget committee (2024-2025 appropriation \$481,609). .49% Increase - due to interest payment on new bond.

**ARTICLE 19:** To see if the town will vote to authorize the select board to **assign fund balances at year end** to carry over any appropriated but unexpended funds, provided that the funds are used for the same purpose as originally appropriated.

**ARTICLE 20:** To see if the Town will vote to raise and appropriate **\$590,830** for the **Town's share** of the operating cost of **Norway/Paris Solid Waste, Inc.** as recommended by the select board and budget committee. (2024-2025 appropriation \$590,830). *Norway/Paris Solid Waste has requested \$1,181,660 in total from both Towns. Norway and Paris each pays 50%.  $\$1,181,660/2 = \$590,830$ .*

**ARTICLE 21:** To see if the Town will vote to raise and appropriate **\$32,691** for **Cemeteries** as recommended by the select board and budget committee. (2024-2025 appropriation \$32,652). .12% Increase – due to benefits.

**ARTICLE 22:** To see if the Town will vote to raise and appropriate **\$22,075** for **General Assistance** as recommended by the select board and budget committee (2024-2025 appropriation \$29,859). -26.07% Decrease – due to previous wage miscalculation.

**ARTICLE 23:** To see if the Town will vote to raise and appropriate **\$20,000** for donations to **Provider Agencies** as recommended by the select board and budget committee (2024-2025 appropriation \$25,000). -20% Decrease – due to consolidation of agencies.

**ARTICLE 24:** To see if the Town will vote to raise and appropriate **\$427,609** for the **Norway Library** as recommended by the select board and budget committee (2024-2025 appropriation \$408,994). 4.55% Increase – due to subscriptions, wages & benefits.

**ARTICLE 25:** To see if the town will appropriate **\$70,000** from the income of the **Fred and Laura Sanborn Trust Fund**, now on deposit in a Trust Fund account (estimated \$1,601,833

principal balance) to fund as recommended by the select board and budget committee \$70,000 for Parks and Recreation (2024-2025 appropriation \$70,000).

**ARTICLE 26:** To see if the Town will appropriate **\$189,219** for **Parks and Recreation** as recommended by the select board and budget committee, as the balance to be raised by taxes, after being funded for \$70,000 from the Sanborn Trust. (2024-2025 appropriation \$152,815 as the balance to be raised by taxes, after being funded \$70,000 from the Sanborn Trust). *23.82% Increase – due to wages & benefits, utilities, and property maintenance.*

**ARTICLE 27:** To raise and appropriate **\$27,225** for **Community Development** to support:

- The Lakes Association of Norway for \$14,000
- Norway Downtown for \$11,000
- Norway Historic Society for \$2,000
- Oxford Hills Chamber of Commerce for \$225

As recommended by the select board and budget committee (2024-2025 appropriation \$25,225 - \$14,000 for the Lakes Association, \$2,000 for the Norway Historical Society, \$11,000 for Norway Downtown and \$225.00 annual dues to the Oxford Hills Chamber of Commerce).

**ARTICLE 28:** Shall the Town of Norway **appropriate franchise fees** received from Time-Warner (or its successor) estimated at **\$48,500** to the **Community Development and Preservation** account for the operation of **Norway/Paris Cable TV** for the period of one year as recommended by the select board and budget committee. (2024-2025 appropriation \$48,500).

**ARTICLE 29:** To see if the Voters wish to amend the **Building Code Ordinance**.

**ARTICLE 30:** To see if the Voters wish to amend the **Flood Plain Ordinance**.

**ARTICLE 31:** To see if the Voters wish to amend the **Shoreland Zone Ordinance**.

**ARTICLE 32:** To see if the Voters wish to amend the **Sign Ordinance**.

**ARTICLE 33:** To see if the town will vote to authorize the tax collector or treasurer to accept prepayments of taxes not yet committed pursuant to *36 MRSA section 506*.

**ARTICLE 34:** To see if the town will authorize the select board to **borrow from the town’s reserve funds and savings accounts**, if necessary (at an interest rate equal to the amount being received when the funds are transferred), in anticipation of taxes to reduce legal and bank costs for tax anticipation borrowing.

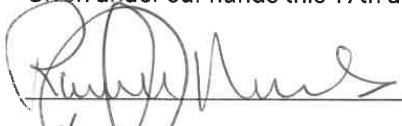
**ARTICLE 35:** To see if the Town will vote to authorize the select board to appoint a **Budget Committee**, said members of the committee to serve one year without pay.

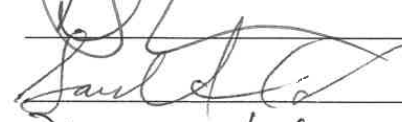
**ARTICLE 36:** To see if the Town will vote to authorize the select board, on behalf of the Town, to **sell and dispose of any real estate acquired** by the Town for non-payment of taxes thereon, on such terms as the board may deem advisable and to execute quit claim deeds for such property. *“Except that the Municipal Officers shall use the special sale process required by 36 M.R.S. § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).”*

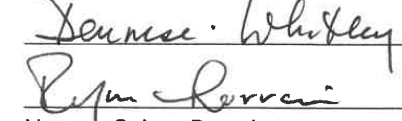
**ARTICLE 37:** To see if the Town will vote to have **\$2,168,331 in Anticipated Revenues deducted from the 2025-2026 appropriations** for the purpose of reducing the tax levy. As recommended by the select board and budget committee *(This is a gross sum that also includes revenues previously voted on in other warrant articles)*. (2024-2025 appropriation \$2,298,859).

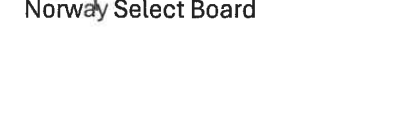
**ARTICLE 38:** To see if the voters will vote to exceed the property tax levy limit and make it be equal to the amount levied for the Town of Norway this year and establish this as the base in calculating next year’s limit.


Given under our hands this 17th day of April, AD 2025

  
\_\_\_\_\_  
Russell Newcomb, Chair

  
\_\_\_\_\_  
Danielle Wadsworth

  
\_\_\_\_\_  
Sarah Carter

  
\_\_\_\_\_  
Dennise Whitley

  
\_\_\_\_\_  
Ryan Lorrain

Norway Select Board

## DIRECTORY OF SERVICES

|                          |  |
|--------------------------|--|
| MUNICIPAL COMPLEX        | 19 Danforth Street<br>M-F 8 AM TO 5 PM<br>(207) 743-6651<br>Fax / (207) 743-5307   |
| NORWAY WATER DISTRICT    | 19 Danforth Street<br>M-F 8:30 AM TO 4:30 PM<br>(207) 743-2414   |
| NORWAY SEWER DEPARTMENT  | 19 Danforth Street<br>M-F 8 AM TO 5 PM<br>(207) 743-5304<br>Fax / (207) 743-5307   |
| NORWAY PUBLIC WORKS      | 32 Brown Street<br>M-Th 6 AM TO 4:30 PM<br>(207) 743-5305  |
| NPSW TRANSFER STATION    | 39 Brown Street<br>Monday – 8am to 4pm (summer hours only - Memorial Day to<br>Labor Day the transfer station will be open until 6pm)<br>Tuesday/Wednesday - CLOSED<br>Thursday/Friday/Saturday – 8am to 4pm<br>Sunday – 8am to 1pm<br>(207) 743-8518<br><br>Stump Dump Site – Frost Hill off Harrison Road<br>is now closed. Take all debris to transfer station. |
| NORWAY MEMORIAL LIBRARY  | 258 Main Street<br>Monday 10 AM TO 5 PM<br>Tuesday 10 AM TO 5 PM<br>Wednesday 10 AM TO 8 PM<br>Thursday NOON TO 5 PM<br>Friday 10 AM TO 5 PM<br>Saturday 10 AM TO 1 PM (Memorial Day to Labor Day)<br>Saturday 10 AM TO 3 PM (Labor Day to Memorial Day)<br>(207) 743-5309   |
| PACE AMBULANCE SERVICE   | 193 Main Street<br>(207) 743-5933<br>EMERGENCY 911   |
| NORWAY FIRE DEPARTMENT   | 19 Danforth Street<br>(207) 743-5300<br>EMERGENCY 911  |
| NORWAY POLICE DEPARTMENT | 19 Danforth Street<br>(207) 743-5303<br>EMERGENCY 911  |

Town of Norway  
19 Danforth Street  
Norway, Maine 04268