

TOWN OF NORWAY

ANNUAL REPORT OF THE MUNICIPAL OFFICERS 2021 ~ 2022



YEAR END JUNE 30, 2022

2023 is a milestone for the Norway Police Department. We are happy to celebrate the 75th anniversary of the Department. Though Norway had law enforcement in the form of town constables it wasn't until 1948 that the first funds were appropriated for the financing of the Police. (Daytime police budget \$600, nighttime police budget \$1,896). We are proud to serve the citizens of Norway and look forward to the future.

The cover photo shows our two newest 2022 Ford Explorer hybrid cruisers. On-board electrical equipment can be powered using the lithium-ion hybrid battery, allowing the gasoline engine to shut off – running only intermittently to charge the battery. They also offer significant improvements in fuel economy and reduced engine idle time, along with reduced maintenance intervals. Here in Norway we are constantly looking for ways to improve and respond to the changing needs of the population. The Norway Police Department looks forward to continuing to serve the residents with pride and protecting the fabric of society.

TABLE OF CONTENTS

General Information	2
Boards, Committees, Departments	3
Reports	
Town Manager	8
Public Works Department	9
Tax Collector/Town Clerk	10
Assessor	13
Code Enforcement Officer	14
Planning Board	15
Police Department	16
Fire Department/Emergency Management Director	18
General Assistance Director	19
Director of Parks & Recreation	20
Animal Control	22
Responsible Pet Care Shelter & Adoption	23
Norway Paris Community Television	24
Norway Paris Solid Waste	25
Norway Memorial Library	26
Wastewater Pollution Control	27
Norway Water District	28
Norway Downtown	29
Norway Historical Society	30
Norway Lakes Association	31
Superintendent of Schools	32
Congressional & State Delegates	33
Governor	38
Audit/Financial Statement	39
Warrant	107
Directory of Services	inside back cover

GENERAL INFORMATION

Settled and known as Rustfield	Spring 1786
Incorporated as Town of Norway	March 7, 1797
Population last census	5,077
Elevation	380' above sea level
Latitude	44' 13' West
Longitude	70' 32'
Area	30,766 Acres
Town's Valuation as of April 1, 2021	\$456,735,200
State's Valuation as of April 1, 2021	\$478,682,720

REPRESENTATIVE TO LEGISLATURE DISTRICT 81

H. Sawin Millett, Jr.
37 Golden Guernsey Drive
Waterford, Maine 04088
(207) 583-4842
(207) 592-5398 cell
sawin.millett@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

SENATE CHAMBER

3 State House Station
Augusta, Maine 04333
800 423-6900 year-round toll free message center
Website: www.mesenategop.com
(207)287-1505 Voice

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 3:30 PM

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

BOARDS, COMMITTEES & DEPARTMENTS

SELECTMEN & OVERSEERS OF THE POOR

elected - 3 year term

Dennise Whitley	2023
Sarah Carter	2023
Russell Newcomb	2024
Danielle Wadsworth	2025
Ryan Lorrain	2025

S.A.D. #17 DIRECTORS

elected - 3 year term

Curtis Cole	2023
Jared Cash	2024
Peter Wood	2024
Kelly Jacobson	2025

PLANNING BOARD

appointed - 3 year term

Anthony Morra	2023
Michael Quinn	2023
Mary Lou St. John	2023
Anita Hamilton	2024
Dennis Gray, Chairman	2024
Jeffrey Stuhr, Alternate	2025
Shirley Boyce, Alternate	2025

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

David Longstaff	2023
Ryan Lippincott	2024
Stephen Cummings	2025

TRUSTEES OF NORWAY MEMORIAL LIBRARY
elected - 3 year term

Mary Delano	2023
Thomas Webster	2023
Cindy Reedy	2024
Jessie Shiers	2024
Fayre Stephenson	2025
Brendan Schauffler	2025
Mark Maksimowicz	2025

ZONING BOARD OF APPEALS
appointed - 3 year term

James Boyce	2023
Vacancy	2023
Joseph Cummings	2023
Thomas Curtis	2025
Vern Maxfield - Chair	2025
Kristina Kelley	2025

NORWAY - PARIS SOLID WASTE
appointed – 3 year term

Dawn Noyes	2024
Corey Roberge	2025
Keagan McDonough	2025
Vacancy, Alternate	

NORWAY PARIS CABLE COMMITTEE
appointed – 3 year term

H. Craig Moore III	2023
Shirley Boyce	2024
Corey Roberge	2025

BUDGET COMMITTEE
appointed – 1 year term

James Boyce
Vern Maxfield

Gary Howe
Michael Mann Jr.

BOARD OF ASSESSMENT REVIEW
appointed – 3 year term

Vacancy	2022
Vacancy	2023
Edgar Damon Jr.	2023
Vacancy	2024
Vacancy	2024

ROADS COMMITTEE
appointed – 1 year term

Michael Marshall
Kenneth Zerbst

Richard Suomela
Richard Sousa



Norway's 1st patrol vehicle driven by Officer Frank LaFrance – c. 1948
near Cottage St. and Beal St.

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

Dennis Lajoie

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

Andrea Stubbs

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

Lisa Lombard

ASSESSOR

Interim – 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**

Dylan Hadley

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

Michael Jones ~ Officer

Jillian Douglas ~ Officer

Holli Pullen ~ School Resource Officer

Christina Sugars ~ reserve

James Labbe ~ reserve

HIGHWAY DEPARTMENT

Stephen Powers Jr. ~ Highway Foreman

Mykel Hartzell ~ Assistant Highway Foreman

Eric Huntley ~ Mechanic

Peter Wilson

Ricky Waisanen

Brandon Billings

Michael Moore

Nathan Meserve

**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 ~ Assistant

DIRECTOR OF PARKS, RECREATION & CEMETERIES

Deven Pendexter

ANIMAL CONTROL OFFICER

Robert Larrabee

FIRE CHIEF AND EMERGENCY MANAGEMENT DIRECTOR

David Knox

LIBRARIAN NORWAY MEMORIAL LIBRARY

Beth Kane

NORWAY WATER DISTRICT

Joey Smith ~ Superintendent
Joelle Dennison ~ Administrative Assistant

SUPERINTENDENT OF SCHOOL ADMINISTRATIVE DISTRICT #17

Heather Manchester



Officer Archie McAllister on Main St. – date unknown.

REPORT OF THE TOWN MANAGER

This Town report covers the period July 1, 2022 through June 30, 2023. The audit process has been completed. I would like to thank Andrea Stubbs who always has everything ready for the auditor. The most recent audit is enclosed. I would like to take this opportunity to thank the voters for approval of the Town's new highway garage and the approval of the upgrades to the Town Office. Both of these projects have been discussed and planned for many years. The highway garage project is completed. The municipal complex project is under construction with Phase 1 (safe expansion and 2 story 3 bay garage for the police department) with the completion date right around the annual town meeting time frame. Phase 2 should be under construction in late summer early fall of 2023 with a 6–8-month construction period. Phase 2 is upgrades to the police department and updates to the community room – Funding for Phase 2 is from an \$850,000 federal grant. The Main Street master plan study is underway with a final report with recommendations for major enhancements due in the fall of this year. During the fiscal year the following staff retired: Fire Chief, Dennis Yates, Police Chief, Rob Federico, Highway Foreman, Art Chappell, Highway Mechanic, Donny Upton, Recreation and Cemetery Director, Debra Partridge, Town Clerk, Shirley Boyce and myself. We thank them for their service to the town.

Please welcome the new leadership staff: Fire Chief, David Knox, Police Chief Jeff Campbell, Highway Foreman, Stephen Powers, Highway Mechanic, Eric Huntley, Recreation and Cemetery Director, Deven Pendexter, Town Clerk, Lisa Lombard and Town Manager, pending as of this writing.

The annual town meeting will be held on Tuesday evening, June 20th where the warrant articles in the back of this book will be considered. The budget will be established by the voters before the year begins on July 1st, 2023.

The framework for Norway's budget process is established by law under the Maine Town Manager Plan. In January-February of each year, the department heads and agencies submit requests to the Town Manager based on estimated costs of providing services. The Town Manager meets with the Department heads to review, and ask questions with the goal of reaching consensus on individual department budgets. The Town Manager compiles and submits a recommended budget for the town at the first Select Board meeting in March of each year balancing the town's needs with the citizen's ability to pay taxes. The Select-board and budget committee review the budget through March and early April. Warrant articles are set for the annual town meeting in mid-June where the budget is set by the voters.

Each department operates within the budget that is passed at the annual town meeting. The Selectboard may call a special town meeting at any time during the year if emergencies or unexpected events take place. Each year, the town undertakes projects that may be funded in the capital budget. Funds for projects come from taxes, savings, or state and federal funding.

Department heads are responsible for the operation of their respective departments under the guidance of the town manager (the town manager may also serve as the department head in some cases). The town manager makes reports to the select-board throughout the year. These happen at public meetings throughout the year reported in newspapers and broadcast on Spectrum cable through Norway Paris Cable TV.

Town meeting is a legal term that means that the citizens will vote on a warrant to appropriate funds or transact other business. A select-board meeting is different in that the types of actions that may be taken are much more limited. The select-board may pass parking ordinances and vote to approve certain policies. Should a citizen or group of citizens desire to have something considered by a town meeting, the select-board should be asked to place a warrant article before the voters. Should the select-board not agree by majority to do this, the citizen or group may collect signatures from 10% of the number of voters in the last gubernatorial election and the select-board is then required to comply.

Respectfully,
Dennis Lajoie, Town Manager – Retired.

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 loader that plows 11 parking lots. The sidewalk tractor takes care of plowing sidewalks. As of March 14, 2023 we have responded to 41 weather events, either plowing or sanding and snow removal. We have used 778 tons of salt and 2500 yards of sand so far.

This past year we put in 12 new driveway entrances for land owners, and replaced 5 driveway culverts that were bad. The highway department installed a 55'x12' box culvert on Morse Road and shimmed and overlaid 1400' of the Morse Road. The highway department assisted the parks and recreation department by laying the ground work for the new basketball court and parking lot on Cottage Street.

This coming year the highway department will be replacing 10 cross culverts on the Eddie Kahkonen Road and 8 cross culverts on Sodom Road to prepare them for paving this summer pending town vote. If the town approves the budget, we will be shimming and overlaying Brown Street, Pleasant Street from Hayden Ave to Penn Road, Eddie Kahkonen Road and the remainder of Sodom Road.

I would like to thank the crew for the hard work they do. This was a tough year for plowing with all the rain/freezing rain and snow. We had some big shoes to fill after losing experienced leaders who retired. We started the winter with 4 new members who have never plowed with a wing. We had some growing pains, but they are learning fast. The crew is looking forward to sunny weather this summer.

Stephen Powers

Road Foreman

REPORT OF THE TAX COLLECTOR & TOWN CLERK

The amount of real estate taxes committed for collection for 2021/2022 tax year was \$7,807,370.89. As of fiscal year end June 30, 2022, \$7,508,738.60 of the total due had been collected, or 96% of the committed amount. The amount of personal property taxes committed for collection for 2021/2022 tax year was \$171,305.26. As of fiscal year end June 30, 2022, \$162,642.30 of the total due had been collected, or 95% of the committed amount.

Visit on-line services at www.norwaymaine.com. You can re-register your automobile, recreational vehicles, boats and get hunting & fishing licenses. You may also license your dog during October, November, December and 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, 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. 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.

Respectfully,

Lisa Lombard
Town Clerk & Deputy Tax Collector

Inland Fisheries & Wildlife Licenses

July 1, 2021 - June 30, 2022

Super Pak	2
Hunting	30
Fishing	82
Crossbow	5
Archery	4
Combo Hunt/Fish	82
Combo Arch/Fish	0
Jr. Hunt	5
Small Game	0
Muzzleloader	4
Migratory Bird	0
Pheasant	1
Spring/Fall Turkey	6
Second Turkey	0
Bear	4
Coyote Night Hunt	5
1 Day Fish	0
Military Hunt/Fish	0
Military Dependent Hunt	0
Military Dependent Hunt/Fish	0
Expanded Archery-Antlers	0
Expanded Archery-Antlerless	0
Non-Resident Fishing	8
Over 70 Complimentary	3
Big Game	0
Apprentice Hunt	2

Dogs Licensed

Female & Male Intact Dogs	106
Spay & Neutered Dogs	582
Kennels	10

Vital Statistics

	Resident	Non-Resident	Total
Births	47	155	202
Deaths	94	76	170
Marriages	30	33	63

2021 Outstanding Real Estate Taxes as of June 30, 2022

Allen, Stephanie	1433.85	Micklon, Vira	1576.84
Austin, Robert & Karen	503.45	Molloy, Patrick	1439.70
Barker, Harlan K II	2520.37	Morrison, Tammie	772.07
Bragdon, Erin	1081.28	Morrison, John	421.19
Brooks, Paul	2827.56	Moulton, Joshua	1326.31
Brown, Mary Ann	1159.66	Newcomb, Russell	408.40
Brown, Mary Ann	3867.77	Newcomb, Russell & Allan	1662.76
Brown, Mary Ann	2134.54	Newcomb, Russell	220.05
Bulgajewski, Nathaniel	463.24	Norton, Sheila	872.49
Bumpus, Stanley & Martha	753.00	Olbrias, Paul & Sandra	1019.12
Buswell, Eulalie	1619.55	Paradis, Christine	329.77
Curry, Sally	485.18	Rich, Joseph & Nancy	830.67
Curtis, Walter	702.41	Richardson, Darel	1251.37
Davis Bradley Heirs	242.24	Rogers, Earle Heirs	1383.00
Dean, Lesley & Gary	1958.10	Smith, Suzanne	907.57
Demayo, Shari	876.49	Smith, Tad	497.99
Dorr, Tobey	1112.37	St. Peter, Jeremy	869.45
Dorr, Tobey	476.04	Stuart, Vance	3053.60
Doug Irish Builders	1558.54	Sunset Properties	2492.92
Farrar, Russell & Lisa	1088.60	Sunset Properties	647.93
Geiger, Mariel	2183.90	Swan, Elaine Trust	1516.48
Graiver, Steven	5403.74	Thibeault, Gigi & William	1035.58
Graiver, Steven	1474.06	Thomas, Jaymeele	425.16
Graiver, Steven & Bonnie	1867.24	Thurlow, Melody	1262.88
Graiver, Steven & Bonnie	2307.69	Timm, Aaron & Sarah	3103.66
Green, Ashby	550.55	Timm, Aaron	684.49
Henley, Cori Lynn	662.56	Vanja, Cochran	974.35
Henley, Danielle	697.29	Vollmar, Brianna	516.27
Henley, Michelle	717.40	Watkins, Edward & Sandy	2301.17
Hoffmann, Paul	7094.43	Whittemore, Christopher	1012.10
Jackson, Vernell	39.17	Wilner, Roberta	700.63
Johnson, Tomas	2648.91	Wilson, Scott & Stevens, Jennifer	897.49
Leonard, Michael Heirs of	772.27	Wolcott, Keith	1403.94
Lord, Terry	365.86	Wood, Peter	845.41
McAllister, Stephen	373.65	Wood, Peter & Timothy	1878.53
McMahon, Jennifer	827.80	Wood, Peter & Timothy	785.07
Meserve, Donald	3277.37	Wood, Rhonda & Peter	1759.34

2021 Outstanding Personal Property Taxes as of June 30, 2022

Belanger, Jon	\$19.31
Belanger, Jon	\$12.29
Belanger, Jon	\$14.04
Inn Town Motel	\$109.69
Thomas Mikkonen	\$14.04
Yap Fitness	\$314.15

ASSESSOR'S REPORT

2022-2023

Municipal fiscal year = 7/1/2022 thru 6/30/2023

1. Local Taxable Real Estate Valuation	\$530,382,800
2. Local Taxable Personal Property Valuation	<u>\$7,996,500</u>
3. Total Taxable Valuation (line 1 +line2)	\$538,379,300
4. (a) Total of Homestead Exemption Valuation	\$29,223,100
(b) Homestead Exempt Reimbursement Value(line 4a x .73)	<u>\$21,332,863</u>
The statutory reimbursement for 2022 is 73%	
5. (a) Total Value of all BETE property	\$5,836,400
(b) BETE Exempt Reimbursement Value (line 5a x .50)	<u>\$2,918,200</u>
6. Total Valuation Base (line 3 + line 4b + line 5b)	\$562,630,363

APPROPRIATIONS

7. County Tax	\$501,895.00
8. Municipal Appropriation	\$5,304,206.63
9. TIF Financing Plan Amount	0.00
10. Local Education Appropriations (local share/contribution)	<u>\$ 4,346,158.00</u>
11. Total Appropriations (add lines 7through 10)	\$10,152,259.63

Allowable Deductions

12. State Municipal Revenue Sharing	\$425,000.00
13. Other revenues	<u>\$1,876,042.00</u>
14. Total Deductions	<u>\$2,301,042</u>
15. Net to be raised by local property tax rate	\$7,851,217.63

Selected mil rate \$14.10 per thousand dollars of value (.01410).

16. Homestead reimbursement (line 4b x .01410)	\$300,793.37
17. BETE reimbursement (line 5b x .01410)	\$41,146.62
18. Overlay	\$81,870.49
19. Tax for Commitment (line 3 x .01410)	\$7,591,148.13

Respectfully submitted,

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

Town Report
Code Enforcement 7/1/2021-6/30/2022

Permits

Building- for the time period 140 permits issued
\$34,090.62 collected
33 were new homes
 7 of those were in the Town and Country Park
14 were commercial projects
4 were renewals
Plumbing- For the time period 103 Permits were issued
\$ 14,040.00 collected
40 of those were subsurface waste water (septic plans)
Electrical - For the Time period 158 Permits were issued
\$ 6,617.50

Apartment rental inspections have restarted.
3 buildings were looked at in the time frame.

Codes:
2015- IRC, IBC, IECC, IEBC, IMC (international Mechanical Code)
2020 National Electric Code NFPA 70A
2021 Uniform Plumbing Code
AShrae and radon stay the same

ICC codes will go to 2021 this summer

Respectfully submitted,
Chris Bilodeau

REPORT OF THE PLANNING BOARD

In 2021/2022, the Norway Planning Board acted favorably on 3 site plans, 10 commercial building permits, 7 business approvals, 7 shoreland zoning permits, 2 subdivision renewals, 1 subdivision amendment, 1 change in use, 3 commercial sign approvals, and 3 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.

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



Officer Dellie Gilford shows highway foreman Donald Hunt new parking meters on Main St. - c. 1956.



Norway Police Department

19 Danforth Street
Norway, ME 04268

Phone (207) -743 - 5303

Fax (207) -743 - 5306

Jeffrey Campbell, Chief of Police

To the Citizens of Norway,

I want to start by expressing my gratitude to the town for the continued support that it has shown the police department. It has been my privilege to serve the townspeople. I have been excited to take on new challenges during my first few months as Police Chief. This year has brought changes to the department and I am pleased to report that we are finally back up to a full complement of Officers.

Our senior staff includes Detective Gary Hill, Corporal James Ventresca, Corporal Robert Federico and Administrative Assistant Beth Springer. Their knowledge and experience has been a resource to me and is a great benefit to the department and the town. Our senior night patrolman, Officer Jones, has worked hard to become a well-rounded Officer. He has become an asset not only to the town of Norway but the surrounding towns.

Although staffing limitations prevented School Resource Officer Holli Pullen from starting the year at the Rowe school with the students she was able to join the School after they returned from the winter break. She has been busy and has been a great addition to the school for the staff and students. She continues to work on making the school a safer place for everyone.

I am also pleased to report that we have also added two new Officers to the department, Officer Jeremy Pyburn and Officer Jillian Douglas. Officer Pyburn comes to us with several years of law enforcement service and brings valuable training and experience. Officer Douglas grew up here in Norway and will need to attend the Maine Criminal Justice Academy. They are both great additions to the veteran officers that we have and have fit in seamlessly.

Our K9 team Officer John Lewis and Bolo have had another busy year. Officer Lewis has earned his certification as a State Certified Assistant canine trainer. Our K9 team is another tool that we utilize in our fight against the illegal drugs within our communities.

The town should be extremely proud of the men and women of their Police Department.

We always appreciate your feedback, so call us with any inquiries, criticisms, or recommendations. We look forward to speaking with each and every one of you.

Jeffrey Campbell, Chief of Police

Norway Police Department Annual Report, January 01, 2022 through December 31,2022

Abandoned Vehicle	9	Operating After Suspension	30
Accidents	191	Overdose	13
Administrative	5	Paper service	72
Agency Assist	578	Parking complaints	49
Alarm	92	Peace Officer	45
Alcohol Offense	2	Property damage	19
Animal Problem	24	Property watch	133
Arson	1	Repossession	7
Assault	28	Resisting arrest	2
Attempt to locate	35	Search warrants	3
Attended/Unattended death	8	Sex Offender Registry	22
ATV complaint	14	Sex offenses	8
Bad check	1	Sex offender violations	1
Bail check	14	Suicidal	26
Bail violation	28	Suicides	2
Burglary	12	Suspicious activity	383
Child abuse/Endangerment	6	Theft	93
Citizen assist	87	Theft of vehicles	4
Civil Dispute	105	Threatening	6
Counterfeit	1	Traffic citations	46
Criminal Mischief	16	Traffic warnings	226
Curfew Violation	3	Trespassing	164
Details (traffic/school/radar, etc)	319	Warrant arrests	37
Disabled vehicle	49	Welfare check	126
Disorderly conduct	63		
Drug Violations	65		
DUI	8		
Dom. Violence follow-up	7		
E911 hang up calls	254		
Elder abuse	10		
Family fight	17		
Fireworks complaint	8		
Fish & Game complaints	34		
Found/lost property	57		
Fraud/ID Theft	31		
Gaming & Weapons permit	35		
Harassment	34		
Intoxicated person	24		
Juvenile problems	81		
Medical issues	39		
Mental issues	72		
Missing person	12		
Misuse of 911	2		
Motor vehicle complaints	121		
Neighbor disputes	17		
Noise complaints	27		
		<u>TOTAL CALLS</u>	<u>4,163</u>

Norway Fire Department/EMA Director

To the good citizens of Norway,

This year brought change to the Norway Fire Department as Chief Dennis Yates retired as chief of the department after 9 ½ years in the position. Chief Yates will still be with the department as a Captain and remain a valuable member of this team. The year 2022-2023 became the busiest year to date for Norway Fire, as we responded to 441 recorded calls, with over 125 calls coming from the two big December 2023 storms.

The call breakdown is as follows:

Fires – 19	Motor vehicle accidents – 51
Fire Alarms – 32	Carbon Monoxide Alarms – 12
Pace / EMS Assists – 10	Lifeflight LZ – 33
Smoke/odor/propane – 26	Hazardous Materials – 8
Water Problems – 11	Lockouts – 11
Lines Down/Electrical – 51	Tree/Limb Problems – 47
Other service Calls – 30	Unfounded – 2
Mutual Aide Assists – 98	

Mutual aid calls make up approximately 22% of our calls for service as many local towns are short of responders during daytime hours as most work out of the area. Also, labor intensive fires call for more responders, and departments are forced to reach out to more distant towns for assistance. We in Norway are fortunate to have many members of the highway department as trained members of the fire department to respond during the day when available. We responded mutual aid to the towns of Bridgton, Buckfield, Greenwood, Harrison, Hebron, Naples, Otisfield, Oxford, Paris and West Paris.

We currently have 29 members on the department, from support staff to SCBA firefighters, with six of these members enrolled in a Firefighter 1&2 program sponsored by the Oxford Fire Department.

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 two Deputy Chiefs, Matt Buckley and Ryan Fox and all the members of Norway Fire for their support of the new fire chief. Lastly, I would like to thank Chief Yates for his support and guidance through this transition of fire chiefs. He is always a phone call away when I need a question answered.

If anyone needs a burn permit they are available free online at firepermit@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. firedanger@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.

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 2021-22, the General Assistance program issued \$7015.15 in General Assistance vouchers. Christian Cummings has been the General Assistance Administrator for the Town of Norway since August of 2022.

Applicants can come to the town office to complete an application at any time during our regular office hours. Applicants will receive a written or verbal decision within 24 hours. Applications are also available at our website. GA is governed by Maine State Statute, DHHS Policy, MMA Ordinance and Maximums. The initial decision is typically made based on the income of the applicant. 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. In 2022, the Town of Norway, in conjunction with the Salvation Army hosted a Coat Giveaway. We had a total of 15 bags of coats donated to us here at the Town Office, and were left with only 3 bags at the end. The remaining coats were donated to The Table.

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

Thank you!

-Christian W. Cummings



Officer Ed LaChance showing young children police equipment - c. 1975.

ANNUAL REPORT OF THE PARKS, RECREATION & CEMETERIES DEPARTMENT

After staying past the original December 30th retirement date in order to have Department personnel hired and in place, I am retiring April 7th. I have been honored and enjoyed serving the citizens of the Town of Norway for the past 26 years.

I want to thank all the people I have worked with over the years for their support: Select Board Members, Town Managers, fellow employees and all the contractors, organizations, businesses, and individuals who donated, funds, and/or materials to keep programs going, facilities maintained and improved and special events growing for all Norway citizens and visitors to use and enjoy! And it has been a joy to meet all the participants and their families and share in their lives and successes!

I am pleased to introduce you to my replacements, Deven Pendexter, Director of Parks, Recreation & Cemeteries, and Angie Paine, Recreation Program Coordinator.

In my retirement I will see you around the area as a fellow participant in a variety of programs and events-yours truly, Deb Partridge.

Programs

We are post-covid and the programs are back. Angie came on board last September, since then we were able to bring back soccer, ice skating, youth basketball, Softball and Tee-ball. And added more programs such as pumpkin painting, after school crafts, adult crafts, family open gym, and a softball pitching clinic. Be on the lookout for hike nights, learn to swim program, adult basketball night, and much more!

Facilities

Lake Pennesseewassee Park

The Courtesy Boat Inspection at the Boat Landing, in partnership with the Lakes Association of Norway, will continue in 2023. 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, a playground with over 40 elements, sand volley ball court, basketball court, fitness trail, picnic tables, benches and a picnic shelter.

Little Red School House

This building is used by the Norway Lakes Association, SAD #17 and Norway Swim Program.

Lovejoy Farm Sports Complex

The Complex has a baseball field, softball field and all sports field. The Complex is used by the Norway Recreation softball, Tee-ball and pre-kindergarten soccer teams, Norway Youth Baseball Cal Ripken teams, Oxford Hills Comprehensive High School lacrosse and the Oxford Hills Athletic Boosters Norway Soccer and Lacrosse Programs.

Norway Recreation and Norway Youth Baseball collaborate on baseball, softball and Tee-ball signups every year in March and a Spring Clean Up of the ball fields in April.

Cottage Street Recreation Area

The Bruce Fox Memorial Ice Rink and the New Balance Warming Hut were open this year. Maintaining the ice was difficult with the weather conditions, we will try again next year.

If you would like to use the tennis courts, keys are available at the Norway Town Office. Fees are \$25 for residents and taxpayers and \$50 for non-residents. The keys ensure that only

tennis and pickle ball are to be played on these courts as the surface is sensitive to other traffic. The courts were resurfaced in 2014. Industry standards are every 8-10 years.

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, daylilys 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.

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, once a week or once a month would make a big difference!

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.

Thank you to Doug & Donna Mawhinney, members of the Stone Smart American Legion, for placing 231 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.

Special Events

The *8th Annual Norway Family Fishing Festival* will be held at Butters Park on June 3, 2023 from 8-11am.

The first annual *Easter Egg Hunt* will at held at Lake Pennesseewassee Park, Saturday, April 8th 2023 at 1pm. There will be an Easter Egg Hunt for the younger ones, a Scavenger Hunt for the older ones, games and crafts.

The *Lovejoy Farm Sports Complex Field Cleanup* will be on Saturday, April 22, 2023 from 11am-1pm.

The *Basketball Court* at the Cottage Street Recreation Area *Ribbon Cutting* TBA.

In closing, we want to thank the Select Board, Town Manager, Highway Department, Police Department, Wastewater Department, Fire Department and Office Personnel for their support. A very special note of appreciation, of which there are too many to list, 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 or Angie at 739-7050, or dpendexter@norwaymaine.com and/or apaine@norwaymaine.com if you would like to help or have any questions, comments or concerns. Check the town web site www.norwaymaine.com or like us on Facebook at Norway Parks and Recreation for information on programs, facilities, and special events.

Respectfully Submitted,
Debra Partridge,
Director of Parks, Recreation & Cemeteries
Assistant Town Manager
March 2023

REPORT OF THE ANIMAL CONTROL OFFICER

433 Complaints

5 Animal Trespass

14 Animal Bites

68 Cat Complaints; including taken to shelter if necessary

45 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 a 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



Norway Police Chief stops traffic for two women crossing Main Street – c. 1950.

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. We are located at 9 Swallow Road in South Paris and are generally equipped to provide treatment and shelter for 100 felines and 20 dogs. All cats and dogs are adopted into approved homes for reasonable adoption fees. All are spayed/neutered, vaccinated, tested and flea treated. In 2022, we assisted 662 animals at the shelter, as well as assisting 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, spay/neuter grants and to locate lower cost services for spay/neuter.

Currently we have a high census of felines due to lack of spay/neuter services during the pandemic, a shortage of veterinarians and the increased cost of veterinary services. We have secured a mobile veterinary team to come to our shelter at least quarterly for three days to spay/neuter at low cost. The demand is high for these services. For more information, visit us on Facebook or give us a call.

“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 and Bethel 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 unsprayed 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.
- 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 required by law 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. Responsible Pet Care typically sponsors rabies vaccination clinics in January and September, but since the pandemic, we have only been able to find a vet to provide the September date. If you are missing your pet, please call both your animal control officer and “RPC” at 743-8679.

As always, we appreciate and thank you for your support, compassion and kindness toward animals.

Responsible Pet Care Directors

Shirley H. Boyce, Cynthia Wescott,
Autumn Dow, Jill Piper, Barbara Jamieson

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, 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, school events, as well as workshops, 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

March 2, 2023

The year 2022 has been a challenge with ever increasing prices on fuel, electricity, hauling and tipping fees, equipment breakdowns, bringing the facility up to DEP and the state safety parameters, multiple changes in policies and what we are and are not accepting, while at the same time the amount of trash and recyclables brought into the facility continues to increase. Unfortunately, the income from our recyclables continues to decline. We are looking into a grant to help bring our facility some much needed updates and to add equipment to make our facility function more efficiently.

Our residents are continuing to recycle and have had some challenges with our lack of trailers to keep up with the volume of trash and our closure due to equipment failure but have been receptive when we explained what the reasons were for the various issues.

I have been working closely with the Norway Paris Solid Waste Board of Directors and have reached out to Norway Town Manager to help come up with solutions to the issues we are facing. I feel working together we have managed to put in place a plan of action.

We are working on getting a Facebook page up and running to get information out to the public in a more efficient manner. I have made it part of my plan for the facility to stress customer service be a priority when assisting the residents who use our facility and for the staff to make themselves available to answer the publics questions when asked and to direct them to the proper channels should they have any complaints or concerns. I repeatedly ask residents to attend our monthly board meetings.

We are optimistic that the coming year will be one with far less interruptions to services and we will continue to inform the residents of all changes to the facility or its policies. I welcome any questions, concerns, or complaints, together we will find a solution.

Tonia Pike

NPSW Facility Manager

Norway Memorial Library **Annual Report, July 1, 2021, through June 30, 2022**

This fiscal year represented an incremental return to the kind of library activity that we thought of as typical before the impact of the Covid 19 pandemic. Although in-person programs began again, hybrid programs continued, allowing remote attendees to meet with those who attended in person. Children's summer activities were outside. We continued to offer curbside delivery of library materials to those who choose not to enter the building. Following is a summary of statistics from the FY 2022 report to Maine State Library:

- 4,311 children, teens, and adults attended 228 in-person and virtual programs
- more than 11,800 people visited the library
- 4,900 people have Norway Memorial Library cards, including 1,310 non-residents
- People borrowed 28,373 physical and digital items
- Our patrons received 3,507 items from other libraries
- We sent 6,761 items to other libraries
- We answered 2,313 reference questions in person, by telephone, by email, or on social media
- There were 81 study room uses by reservation
- 97 Take and Make kits were handed out to children and families

During this fiscal year, we said goodbye to a longtime staff member and friend, Katherine Morgan. Katherine was committed to professionalism in librarianship for Norway Memorial Library and its patrons and also served as chair of the Minerva Cataloging Committee for many years providing leadership, standards instruction, and support to Minerva libraries statewide. We miss Katherine's presence and wish her all the best as she moves on to new experiences and shares her talents with others.

If you haven't visited the library recently, you may be surprised that we loan jigsaw puzzles, snowshoes, and Kill-a-watt meters to test the energy used by an electric device in your home. We exhibit art and collections loaned by people in our community. Our Friends of the Library purchase community passes that offer free or reduced entry to the Portland Museum of Art, Maine Wildlife Park, The Children's Museum and Theater of Maine, and Maine State Parks. We have small meeting rooms available for use by the public. We don't charge fines for overdue materials. We offer scanning, printing, and fax service as well as access to public computers. As it often does, this report ends with a sincere invitation to visit the library soon. We hope to see you soon.

Respectfully submitted,
Elizabeth Kane

Library Director

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 72 million gallons of reclaimed water. The Treatment Plant has a 97% removal of pollution that meets and exceeds water quality standards.

We had a new 50'x 80' steel building built; we received a DOT grant for \$100,000 for engineering and planning for replacement of the 1913 sewer system. There were also two new generators installed at the Alpine St. and Cottage St. pump stations.

How You Can Help: Wastes that should **NOT** be flushed or poured down the drain - Any disposable wipes, baby wipes, chemicals, solvents and petroleum products, latex paints 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 for treating 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. So we can mark out the sewer and water lines.

If you are connected to Town sewer and having trouble with your sewer, 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 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



Report of the Norway Water District

The water district continues to offer the convenience of online payments for their customers. Please go to norwaymaine.com to make your water payments.

The Maine Housing Water Assistance program started a limited program in September 2022 to assist Maine residents with their water bills. We have many customers who have qualified and received money toward their water bills. Please visit mainehousing.org for more information.

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

We are in the process of upgrading 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,
Joey Smith, Superintendent



Norway Downtown (ND) had a busy, and productive 2022. ND’s mission is to lead the effort to strengthen and support our downtown in collaboration with the Town of Norway, businesses, organizations, residents, and the wider community. 2022 began quite slowly as Downtown continued its reemergence from the pandemic. We had at least four new businesses begin during 2022: Healing Tides Acupuncture, Norway Pizza Xchange, Katharine’s Bakery and Café, and It’s Magikal.

We have continued to support and organize several events on Main Street during the year. We provided support to the Norway Music and Arts Festival by provided toilet facilities and police presence. We created a brand-new event in August called Shop Local. For the event we created a shopping passport. Passports were available through Main Street for free. Participants received stamps in their passports from participating businesses when they made a purchase. Once they collected the required number of stamps, they could enter a drawing for prizes. Prizes were purchased by Norway Downtown from local businesses. We organized a very successful Halloween on Main Street in October. We had an estimated 2000-3000 children and parents in attendance. We believe it was our largest attendance to date. We participated in the Oxford Hills Chamber of Commerce “Festival of Trees” event with items purchased from local businesses. We had a second Shop Local event in December and organized Holiday Nights in December as well.

We continue to focus on the economic and physical health of our Downtown. We initiated contact between the Town of Norway and MDOT to explore the possibilities of the Town obtaining a Large Transformative Village Partnership Initiative. With this as the ultimate goal the Town successfully applied for an MDOT Planning Partnership Initiative and was awarded \$70,000. This planning is being led by Toole Design and should be completed in 2023. We had several board members participate in the visioning portion of the Comprehensive Plan. We also began assessing the Towns wayfinding needs/issues and began some discussions around trying to increase parking in the Downtown.

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

2022 REPORT OF LAKES ASSOCIATION OF NORWAY (Calendar Year)

In 2022, the Lakes Association of Norway (LAON), with support from the Town of Norway, continued its programs to protect the health of the four Norway lakes: Pennesseewassee, Hobbs, Sand, and North Ponds. Town support allows us to continue our multi-level protection plan designed to prevent problems in our lakes.

- **Courtesy Boat Inspections (CBI)** continues to be a highly successful program throughout Maine, with the goal of preventing destructive invasive plants from being carried into lakes as “hitchhikers” on boats that have visited infested lakes. A key part of our CBI duties is educating the boating public on what invasive species are; the boater’s role in inspecting their vessels for invasives; and how they can prevent carrying invasives between bodies of water. The number of invasive species and the increasing number of boaters coming from other lakes, near and far, make this program essential. Supporting that concern, the Maine DEP’s evaluation of vulnerability to invasive aquatic plants classified Lake Pennesseewassee as high risk, with a score of 71, a very troubling distinction. Working up to 64 hours/week, in 2022 we inspected nearly 2,400 boats at Lake Pennesseewassee. The value and effectiveness 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 necessary to pay above minimum wage to attract inspectors.
- **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. Fortunately, no aquatic invasive plants found. However, we are dealing with multiple shoreline invasives around Lake Pennesseewassee, including the yellow iris, purple loosestrife, and water forget-me-nots.
- **Watershed Management** reduces storm runoff erosion that carries pollutants, such as phosphorus, into lakes, which causes harmful algae blooms. We began with a survey of the North Pond watershed in 2016, which found 37 erosion sites, which LAON addressed using an EPA grant. We then conducted a survey of Lake Pennesseewassee in 2019, finding 180 erosion sites. An EPA grant for the first phase of a 10-year plan addressed 45 of those sites, many of which involved cooperation with the town. These efforts have prevented over 100 tons of eroded soil per year from entering those two lakes. We will apply for a Lake Pennesseewassee phase 2 grant this spring. Unfortunately, Hobbs Pond is experiencing cyanobacteria blooms. LAON is doing water testing and plans to conduct a survey in an attempt to find sources pollution in 2023.
- **Water Quality Monitoring** assesses the health of our lakes by collecting water samples monthly for laboratory analysis. Results indicate high phosphorus levels (causes algae growth), and almost zero dissolved oxygen at lake bottoms. These conditions are related, and neither is good for lake health. Excess phosphorus comes from soil erosion, which supports the need for our watershed management program.
- **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, and the food festival.

Respectfully Submitted,

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

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



32 Main Street, South Paris, ME 04281
Phone (207) 743-8972 fax (207) 743-2878
www.msad17.org

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

Heather Manchester, *Superintendent of Schools*
Steve Ciembroniewicz, *Assistant Superintendent*
Jan Neureuther, *Director of Student Services*
Carrie Colley, *Director of Finance and Operations*
Jill Bartash, *Director of Curriculum*

To the Citizens of Norway,

It is with pleasure that I serve as the Superintendent of Schools for the Oxford Hills School District. I was appointed as the leader of the district last January, when there was a turnover in leadership. This year, as we emerge from the Covid-19 pandemic and the challenges of last year, our school staff are in the process of regrouping and readjusting to changes that were beyond our control. As we rebuild after the pandemic, our School Board has provided direction in four strategic areas that guide our work with students, staff and families. These “strategic pillars” include:

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

Moving forward, there are several legitimate challenges that we face as a district: a staff and teacher shortage, significant mental health challenges for many of our students, and engaging students in academics after many disruptions. I am pleased to say that our district is recovering from these challenges: morale is improving, our students are accessing more resources for their mental health, student attendance is improving, our recent fall assessment data was promising, and we are supporting the many new staff that have joined our ranks in recent years.

The Guy E. Rowe School continues to be a wonderful place for students to learn. Rowe is the largest elementary school in the district, with approximately 400 students. The staff at Rowe are committed to developing systems to implement Positive Behavior Interventions and Supports (PBIS) for the students. This includes developing school-wide expectations for student behavior, systems to monitor student behavior, and practices for supporting challenging behaviors and acknowledging students when they act appropriately.

The Rowe staff are proud of recent family and community engagement efforts. In February and March, for example, the school held the first annual Rowe Iditarod event and initiated the first One School / One Book event reading a common text, *Because of the Rabbit*, by New England author Cynthia Lord. In November, the school held a Veterans Day assembly hosting and honoring twenty-five local veterans, and in April the school is running programming for families and students on social media safety, including a visit from The Organization for Social Media Safety, an award winning national group working on these issues. The Club Cafe volunteer lunch program is fully enrolled, and this spring teachers are getting training and support on outdoor learning, including programming at Roberts Farm and the Allan Day Community Gardens, a twelve-minute walk from school.

Finally, I would like to thank the amazing teachers, support staff, and administrators of the Oxford Hills School District for their continued efforts to help our students to thrive. 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



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469



H. Sawin Millett Jr.

37 Golden Guernsey Drive
Waterford, ME 04088
(207) 583-4842
Sawin.Millett@legislature.maine.gov

Town of Norway
19 Danforth Street
Norway, ME, 04268

January 11, 2023

Dear Neighbors,

I want to take this opportunity to thank you for the honor of serving in the Maine State Legislature. Representing the interests of all citizens in our district has been a tremendous privilege and one that I have taken very seriously. I am proud to be the voice of the fine folks who call Western Maine home and am eager to tackle the challenges that lie ahead.

I am happy to report to you that I have been reappointed as the Lead Republican on the Legislature's Appropriations and Financial Affairs Committee. In this role, I will work with colleagues on both sides of the aisle to build a State Budget that reduces state spending, prioritizes efficiency, and that eliminates wasteful practices in state government. I remain committed to working in good faith for what is in the best interest of the people of our State.

It is through your input that I am better able to serve you. Please feel free to contact me at my home in Waterford at 583-4842 or at the State House in Augusta at 287-1440. If you prefer writing, my mailing address is 37 Golden Guernsey Drive, Waterford, Maine 04088; my e-mail address is Sawin.Millett@legislature.maine.gov. Additionally, I also send out regular updates via email and through my Facebook page (Representative Sawin Millett) with information about current state and legislative news.

Again, thank you for the confidence you have placed in me. I promise to continue working hard for you and our great State of Maine.

Sincerely,

H. Sawin Millett, Jr.
State Representative

Maine House District 81

Norway, Sweden, Waterford, Albany Township, Greenwood, South Oxford,
Stoneham, Stow, Mason Township, and Locke Mills

131st Legislature
State of Maine
Senate District 18

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

Dear Friends and Neighbors,

Thank you for allowing me the honor of serving you in the Maine Senate. I am grateful you have put your trust in me, and I will continue to work tirelessly on your behalf.

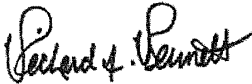
I am eager to get to work for the people of Maine, and particularly those in Senate District 18. The 131st Legislature must work collaboratively to solve problems and ease the burdens of every day Mainers. I have heard from countless constituents who are tired of the fighting, and want to see their government start working for them. I could not agree more.

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, and assisting our small businesses. With rising 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 hope that during these difficult times we all come together as a community, and reach out to our neighbors in need. Check in with each other and reach out if you or someone you know is struggling. As always, I am eager to help with state-related issues.

Thank you for the privilege of serving you in the State Senate. I believe that if we work together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or (Richard.Bennett@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely yours,



Richard A. Bennett
Senator

Washington Office
1222 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943
www.golden.house.gov



Committee on Armed Services
Committee on Small Business

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

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and 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 look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress

6 State Street, Suite 101
Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767



January 1, 2023

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

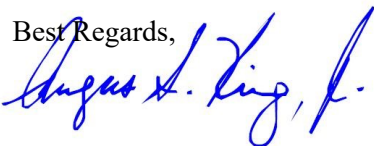
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

Best Regards,



ANGUS S. KING, JR.
United States Senator

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2653 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE
ON AGING

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator



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

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

A handwritten signature in blue ink, appearing to read "Janet T. Mills".

Janet T. Mills
Governor

TOWN OF NORWAY, MAINE

Annual Financial Report

For the year ended June 30, 2022

Revised Draft

TOWN OF NORWAY, MAINE
Annual Financial Report
For the year ended June 30, 2022

Table of Contents

	<u>Statement</u>	<u>Page</u>
Independent Auditor's Report		1-3
Management's Discussion and Analysis		4-9
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Position	1	13
Statement of Activities	2	14
Fund Financial Statements:		
Balance Sheet - Governmental Funds	3	15
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	4	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	5	17
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budgetary Basis) - General Fund	6	18
Statement of Net Position - Proprietary Fund	7	19
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund	8	20
Statement of Cash Flows - Proprietary Fund	9	21
Notes to Basic Financial Statements		22-44
Required Supplementary Information		45-49
	<u>Exhibit</u>	<u>Page</u>
Combining and Individual Fund Financial Statements:		
General Fund:		
Comparative Balance Sheets	A-1	53
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budgetary Basis)	A-2	54-56
Reserve Fund:		
Statement of Revenues, Expenditures, and Changes in Fund Balance	B	59
Nonmajor Governmental Funds:		
Combining Balance Sheet	C-1	63
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	C-2	64
Nonmajor Special Revenue Funds:		
Combining Balance Sheet	D-1	67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	D-2	68
Nonmajor Permanent Funds:		
Combining Balance Sheet	E-1	71
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	E-2	72

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, 2022, 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
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 possible effects of the matter discussed 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, 2022 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 Opinion 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, 2022 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 and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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.

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

The financial statements referred to above 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 \$556,728, decreasing by roughly \$107,000 from the previous year.

Change in Accounting Principle

As described in the notes to the financial statements, in 2022, the Town adopted new accounting guidance, *GASB Statement No. 87, Leases*. Our opinion is not modified with respect to this matter.

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 [REDACTED] 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.

[REDACTED]
South Portland, Maine

TOWN OF NORWAY, MAINE
Management's Discussion and Analysis
June 30, 2022

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, 2022. 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 \$20,871,840, a \$1,490,518 increase from last year.
- As of June 30, 2022, the ending fund balance of all governmental funds was \$6,742,537. Governmental funds include the General Fund, Highway Garage Construction Fund, Reserve Fund, and other nonmajor governmental funds.
- As of June 30, 2022, the General Fund balance was \$5,009,639, representing an increase of \$342,260. \$4,403,580 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

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 \$17,713,138 at the close of the most recent fiscal year. The following information is a condensed version of the statement of net position for 2022 and 2021.

	Governmental Activities 2022	Restated Governmental Activities 2021	Business-type Activities 2022	Restated Business-type Activities 2021
Current and other assets	\$ 7,703,553	6,266,130	870,527	951,495
Capital assets	15,813,357	15,551,501	3,036,098	2,888,076
Total assets	23,516,910	21,817,631	3,906,625	3,839,571
Deferred outflows related to pension:	425,660	240,825	35,860	20,288
Deferred outflows related to OPEB	35,037	64,487	176	241
Total outflow of resources	460,697	305,312	36,036	20,529
Long-term liabilities outstanding	4,549,636	3,011,449	695,042	826,745
Other liabilities	639,661	2,700,168	8,785	17,216
Total liabilities	5,189,297	5,711,617	703,827	843,961
Deferred inflows related to pensions	934,005	14,879	78,686	1,253
Deferred inflows related to OPEB	29,706	28,696	1,446	1,315
Deferred inflows related to leases	111,461	-	-	-
Total inflows of resources	1,075,172	43,575	80,132	2,568
Net investment in capital assets	11,518,932	11,450,021	2,365,430	2,156,795
Restricted	195,850	123,301	-	-
Unrestricted	5,998,356	4,794,429	793,272	856,776
Total net position	\$ 17,713,138	16,367,751	3,158,702	3,013,571

The largest portion of the Town of Norway's Governmental Activities net position (65%) 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 75% 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 (34%) may be used to meet the government's ongoing obligations to citizens and creditors.

CHANGE IN NET POSITION

	Governmental Activities		Business-type Activities	
	2022	2021	2022	2021
Revenues:				
Program revenues:				
Charges for services	\$ 174,803	232,132	544,161	542,690
Operating grants and contributions	253,379	208,666	-	-
Capital grants and contributions	121,759	153,116	-	-
General revenues:				
Taxes	8,968,370	8,911,773	-	-
Grants and contributions - unrestricted	1,309,414	1,013,447	-	-
Unrestricted investment income	34,507	50,811	-	1,606
Other income	22,206	18,364	34,641	46,335
Total revenues	10,884,438	10,588,309	578,802	590,631
Expenses:				
General government	632,530	714,007	-	-
Protection	1,395,692	1,578,788	-	-
Health and sanitation	282,537	279,424	433,671	668,178
Highways	1,400,870	1,637,296	-	-
Special assessments	4,807,215	4,728,570	-	-
Culture and recreation	450,783	468,512	-	-
Unclassified	64,448	63,437	-	-
Interest on debt	72,572	21,442	-	-
Capital maintenance	432,404	852,948	-	-
Total expenses	9,539,051	10,344,424	433,671	668,178
Change in net position	\$ 1,345,387	243,885	145,131	(77,547)

Governmental activities resulted in an increase in the Town of Norway's net position of \$1,345,387 with the majority of revenues (82%) coming from taxes. In addition, principal payments on bonds and lease payments totaled \$361,685 in governmental funds. These amounts are not considered expenses for purposes of full accrual financial statements. Governmental activities also included \$707,907 in depreciation expense.

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

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 \$6,742,537; \$4,392,196 of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. The remaining fund balance (35%) 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 \$4,403,580. 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 47% 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 \$793,272, a decrease of \$63,504 from the prior year.

General Fund Budgetary Highlights: During the current fiscal year, the revenues for the Town of Norway exceeded expenditures by \$1,078,064. 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.
- Administration expenditures were under budget as there were savings realized due to vacant positions during the year.
- Highway expenditures were lower than budget due to a reduction in necessary repairs and related supplies.
- Special assessment expenditures were lower than anticipated as abatements and contingency amounts were not utilized.
- Recreation expenditures were lower than budgeted as certain projects and programs were delayed until next year.

Capital Assets - The Town of Norway's net investment in capital assets as of June 30, 2022 amounts to \$11,518,932 for governmental activities and \$2,365,430 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.

Major capital asset additions during the 2022 fiscal year include construction of a new highway garage, new police cruisers, a new wheel loader, various land improvements, and a new fuel storage system for the Town vehicles.

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

Town of Norway's Capital Assets (Net of depreciation)		
	<u>Governmental</u>	<u>Business-type</u>
Land and other non-depreciated	\$ 764,415	-
Buildings and building improvements	3,818,746	265,326
Machinery, vehicles, and equipment	1,682,610	86,281
Infrastructure	9,547,586	2,684,491
Total	\$ 15,813,357	3,036,098

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, 2022, the Town was in compliance with this restriction. All debt payments were made as required during fiscal year 2022. The Town incurred new debt of \$3,050,000 in 2022 to fund the new Highway Garage construction.

Next Year's Budget and Rates - The 2022-2023 budget had a modest increase in municipal expenditures of 3.46%. However, increased revenues from fees and other sources resulted in a 0.52% decrease in taxes.

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.*

Brad Plante
Interim Town Manager

BASIC FINANCIAL STATEMENTS

Revised Draft

TOWN OF NORWAY, MAINE
Statement of Net Position
June 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 6,893,779	730,856	7,624,635
Taxes receivable	309,715	-	309,715
Tax liens	109,272	-	109,272
Accounts receivable, net of allowance	202,806	133,917	336,723
Lease receivable	111,841	-	111,841
Inventory	7,843	-	7,843
Pension Asset	68,297	5,754	74,051
Capital assets, not being depreciated	764,415	-	764,415
Capital assets, net of accumulated depreciation	15,048,942	3,036,098	18,085,040
Total assets	23,516,910	3,906,625	27,423,535
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	425,660	35,860	461,520
Deferred outflows of resources related to OPEB	35,037	176	35,213
Total deferred outflows of resources	460,697	36,036	496,733
LIABILITIES			
Accounts payable and accrued expenses	164,285	8,785	173,070
Unearned revenue	470,239	-	470,239
Taxes paid in advance	5,137	-	5,137
Noncurrent liabilities:			
Due within one year	392,972	44,985	437,957
Due in more than one year	4,156,664	650,057	4,806,721
Total liabilities	5,189,297	703,827	5,893,124
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	934,005	78,686	1,012,691
Deferred inflows of resources related to OPEB	29,706	1,446	31,152
Deferred inflows of resources related to lease	111,461	-	111,461
Total deferred inflows of resources	1,075,172	80,132	1,155,304
NET POSITION			
Net investment in capital assets	11,518,932	2,365,430	13,884,362
Restricted - nonexpendable principal	46,731	-	46,731
Restricted - grants and other	149,119	-	149,119
Unrestricted	5,998,356	793,272	6,791,628
Total net position	\$ 17,713,138	3,158,702	20,871,840

See accompanying notes to basic financial statements.

TOWN OF NORWAY, MAINE
Statement of Activities
For the year ended June 30, 2022

Functions/programs	Net (expense) revenue and changes in net position						
	Program revenues			Governmental activities		Primary Government Business-type activities	
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Governmental activities	Primary Government Business-type activities	
Total						Total	
Primary government:							
Governmental activities:							
General government	\$ 632,530	141,395	15,743	50,000	(425,392)	-	(425,392)
Protection	1,395,692	19,344	3,896	36,900	(1,335,552)	-	(1,335,552)
Health and sanitation	282,537	-	4,908	-	(277,629)	-	(277,629)
Highways	1,400,870	1,895	98,265	30,000	(1,270,710)	-	(1,270,710)
Special assessments	4,807,215	-	-	-	(4,807,215)	-	(4,807,215)
Culture and recreation	450,783	7,902	130,567	4,859	(307,455)	-	(307,455)
Unclassified	64,448	4,267	-	-	(60,181)	-	(60,181)
Interest on debt	72,572	-	-	-	(72,572)	-	(72,572)
Capital maintenance	432,404	-	-	-	(432,404)	-	(432,404)
Total governmental activities	9,539,051	174,803	253,379	121,759	(8,989,110)	-	(8,989,110)
Business-type activities:							
Wastewater	433,671	544,161	-	-	-	110,490	110,490
Total business-type activities	433,671	544,161	-	-	-	110,490	110,490
Total primary government	\$ 9,972,722	718,964	253,379	121,759	(8,989,110)	110,490	(8,878,620)
General revenues:							
Property taxes					7,983,040	-	7,983,040
Other taxes - excise					985,330	-	985,330
Grants and contributions not restricted to specific programs					1,309,414	-	1,309,414
Unrestricted investment earnings					34,507	-	34,507
Other income					22,206	34,641	56,847
Total general revenues					10,334,497	34,641	10,369,138
Change in net position					1,345,387	145,131	1,490,518
Net position - beginning, restated					16,367,751	3,013,571	19,381,322
Net position - ending					\$ 17,713,138	3,158,702	20,871,840

See accompanying notes to basic financial statements.

TOWN OF NORWAY, MAINE
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Highway Garage Construction Fund	Reserve Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 5,208,000	248	1,553,523	132,008	6,893,779
Taxes receivable	309,715	-	-	-	309,715
Tax liens	109,272	-	-	-	109,272
Accounts receivable	88,992	-	-	113,814	202,806
Lease receivable	111,841	-	-	-	111,841
Inventory	7,843	-	-	-	7,843
Interfund loan receivables	-	-	-	418,581	418,581
Total assets	5,835,663	248	1,553,523	664,403	8,053,837
LIABILITIES					
Accounts payable and accrued expenses	90,407	7,500	5,091	2,446	105,444
Unearned revenue	-	-	-	470,239	470,239
Taxes paid in advance	5,137	-	-	-	5,137
Bond anticipation note payable	-	-	-	-	-
Interfund loan payables	418,581	-	-	-	418,581
Total liabilities	514,125	7,500	5,091	472,685	999,401
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	200,438	-	-	-	200,438
Lease related	111,461	-	-	-	111,461
Total deferred inflows of resources	311,899	-	-	-	311,899
FUND BALANCES (DEFICITS)					
Nonspendable	7,843	-	-	46,731	54,574
Restricted	-	-	-	149,119	149,119
Committed	-	-	1,548,432	-	1,548,432
Assigned	598,216	-	-	-	598,216
Unassigned	4,403,580	(7,252)	-	(4,132)	4,392,196
Total fund balances (deficits)	5,009,639	(7,252)	1,548,432	191,718	6,742,537
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 5,835,663	248	1,553,523	664,403	

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.	15,813,357
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	200,438
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	(4,227,000)
Financed purchases	(67,425)
Net pension asset, including related deferred outflows and inflows of resources	(440,047)
OPEB liabilities, including related deferred outflows and inflows of resources	(8,397)
Accrued compensated absences	(241,483)
Accrued interest	(58,841)

Net position of governmental activities **\$ 17,713,138**

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, 2022

	General Fund	Highway Garage Construction Fund	Reserve Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 8,886,188	-	-	-	8,886,188
Intergovernmental	1,427,898	-	-	111,398	1,539,296
Charges for services	23,415	-	-	5,726	29,141
Donations	-	-	30,000	256	30,256
Other	158,454	4,659	45,000	74,755	282,868
Investment income	32,955	52	928	572	34,507
Total revenues	10,528,910	4,711	75,928	192,707	10,802,256
Expenditures:					
Current:					
General government	644,505	-	-	15,743	660,248
Protection	1,541,515	-	-	662	1,542,177
Health and sanitation	282,537	-	-	-	282,537
Highways	995,812	-	-	-	995,812
Special assessments	4,807,215	-	-	-	4,807,215
Culture and recreation	186,652	-	-	315,703	502,355
Unclassified	37,282	-	-	-	37,282
Debt service:					
Principal	313,900	-	-	-	313,900
Interest	19,081	-	-	-	19,081
Capital outlay	622,347	479,862	258,199	41,759	1,402,167
Total expenditures	9,450,846	479,862	258,199	373,867	10,562,774
Excess (deficiency) of revenues over (under) expenditures	1,078,064	(475,151)	(182,271)	(181,160)	239,482
Other financing sources (uses):					
Proceeds from notes payable	-	3,050,000	-	-	3,050,000
Transfers from other funds	62,000	-	481,721	316,083	859,804
Transfers to other funds	(797,804)	-	-	(62,000)	(859,804)
Total other financing sources (uses)	(735,804)	3,050,000	481,721	254,083	3,050,000
Net change in fund balance	342,260	2,574,849	299,450	72,923	3,289,482
Fund balances (deficits), beginning of year	4,667,379	(2,582,101)	1,248,982	118,795	3,453,055
Fund balances (deficits), end of year	\$ 5,009,639	(7,252)	1,548,432	191,718	6,742,537

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, 2022

Net change in fund balances - total governmental funds (from Statement 4)	\$	3,289,482
<p>Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:</p>		
<p>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.</p>		
Capital outlays	969,763	
Depreciation expense	<u>(707,907)</u>	261,856
<p>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.</p>		
		82,182
<p>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.</p>		
Repayment of notes payable	313,900	
Repayment of financed purchases	47,785	
Proceeds from notes payable	<u>(3,050,000)</u>	(2,688,315)
<p>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:</p>		
Change in interest accrual	(53,491)	
Change in accrued compensated absences	(19,425)	
Change in net pension asset, with related deferred outflows and inflows of resources	171,025	
Change in OPEB liabilities, with related deferred outflows and inflows of resources	<u>302,073</u>	400,182
<hr/>		
Change in net position of governmental activities (see Statement 2)	\$	1,345,387

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, 2022

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 8,656,787	8,656,787	8,886,188	229,401
Intergovernmental	819,539	819,539	1,427,898	608,359
Charges for services	11,550	13,363	23,415	10,052
Other fees and reimbursements	102,876	105,971	158,454	52,483
Investment income	35,500	35,500	32,955	(2,545)
Total revenues	9,626,252	9,631,160	10,528,910	897,750
Expenditures:				
Current:				
General government	680,844	688,137	644,505	43,632
Protection	1,542,105	1,543,880	1,541,515	2,365
Health and sanitation	287,529	287,529	282,537	4,992
Highways	1,036,916	1,037,689	995,812	41,877
Special assessments	4,861,008	4,861,008	4,807,215	53,793
Culture and recreation	143,665	247,230	186,652	60,578
Unclassified	44,162	44,162	37,282	6,880
Debt service	332,981	332,981	332,981	-
Capital and other expenditures	371,775	651,854	622,347	29,507
Total expenditures	9,300,985	9,694,470	9,450,846	243,624
Excess (deficiency) of revenues over (under) expenditures	325,267	(63,310)	1,078,064	1,141,374
Other financing sources (uses):				
Budgeted use of surplus	495,991	884,568	-	(884,568)
Transfers from other funds	62,000	62,000	62,000	-
Transfers to other funds	(883,258)	(883,258)	(797,804)	85,454
Total other financing sources (uses)	(325,267)	63,310	(735,804)	(799,114)
Net change in fund balance	-	-	342,260	342,260
Fund balance, beginning of year			4,667,379	
Fund balance, end of year	\$		5,009,639	

See accompanying notes to basic financial statements.

TOWN OF NORWAY, MAINE
Statement of Net Position
Proprietary Fund
June 30, 2022

	Wastewater Fund
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 730,856
Accounts receivable, net of allowance of \$22,000 for uncollectible	133,917
Total current assets	870,527
Noncurrent assets:	
Pension Asset	5,754
Capital assets:	
Buildings and improvements	431,493
Machinery, vehicles, and equipment	232,531
Infrastructure	6,247,290
Accumulated depreciation	(3,875,216)
Net capital assets	3,036,098
Total noncurrent assets	3,041,852
Total assets	3,906,625
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	35,860
Deferred outflows of resources related to OPEB	176
Total deferred outflows of resources	36,036
LIABILITIES	
Accounts payable	73
Accrued interest	8,712
Noncurrent liabilities:	
Due within one year	44,985
Due in more than one year	650,057
Total liabilities	703,827
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	78,686
Deferred inflows of resources related to OPEB	1,446
Total deferred inflows of resources	80,132
NET POSITION	
Net investment in capital assets	2,365,430
Unrestricted	793,272
Total net position	\$ 3,158,702

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, 2022

	Wastewater Fund
Operating revenues:	
Charges for services	\$ 536,272
Interest on customer accounts	7,889
Other revenue	34,641
Total operating revenues	578,802
Operating expenses:	
Wages	123,940
Benefits	32,577
Utilities	56,866
Personnel expenses	40
Maintenance/repairs/labor	20,309
Supplies	27,968
Professional services	8,275
Capital maintenance	25,103
Miscellaneous	10,835
Depreciation	108,488
Total operating expenses	414,401
Operating income (loss)	164,401
Nonoperating revenues (expenses):	
Interest expense	(19,270)
Total nonoperating revenue (expense)	(19,270)
Change in net position	145,131
Net position, beginning of year, restated	3,013,571
Net position, end of year	\$ 3,158,702

See accompanying notes to basic financial statements.

TOWN OF NORWAY, MAINE
Statement of Cash Flows
Proprietary Fund
For the year ended June 30, 2022

	Wastewater Fund
Cash flows from operating activities:	
Receipts from customers and users	\$ 506,558
Receipts from grants and miscellaneous	34,641
Payments to suppliers	(157,244)
Payments to employees	(171,304)
Net cash provided by (used in) operating activities	212,651
Cash flows from capital and related financing activities:	
Acquisition and construction of capital assets	(256,510)
Principal payments on long-term debt	(60,612)
Interest payments on long-term debt	(19,854)
Net cash provided by (used in) capital and related financing activities	(336,976)
Net increase (decrease) in cash	(124,325)
Cash and cash equivalents, beginning of year	855,181
Cash and cash equivalents, end of year	\$ 730,856
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:	
Operating income (loss)	164,401
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	108,488
(Increase) decrease in operating assets:	
Accounts receivable	(37,603)
Increase (decrease) in operating liabilities:	
Accounts payable	(7,848)
OPEB liability and related deferred inflows and outflows of resources	(379)
Pension asset and related deferred inflows and outflows of resources	(14,408)
Net cash provided by (used in) operating activities	\$ 212,651

See accompanying notes to basic financial statements.

TOWN OF NORWAY, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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 Highway Garage Construction Fund accounts for the financial resources and expenditures related to the Town's construction of a new garage and storage facility for the Highway department.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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 to 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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

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, 2022, 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.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

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, 2022:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Capital assets	\$ 28,607,674	6,911,314
Accumulated depreciation	(12,794,317)	(3,875,216)
Notes from direct borrowing	(4,294,425)	(670,668)
<u>Net investment in capital assets</u>	<u>\$ 11,518,932</u>	<u>2,365,430</u>

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.

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

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.

Each year a budget is adopted for the General Fund and is adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). The level of control (level at which expenditures may not exceed budget) is the Town meeting warrant article level. Generally, all unexpended budgetary accounts lapse at the close of the fiscal year. However, portions of the General Fund fund equity can be assigned for future periods by management. A comparison of budget to actual is presented in the financial statements on Statement 6.

The budgeted financial statements represented in this report reflect the final budget authorization, including all amendments. Amendments consist primarily of department carried forward amounts and unspent project and grant funds.

Deficit Fund Balances

At June 30, 2022, the following funds had deficit fund balances:

Highway Garage Construction Fund	\$ 7,252
----------------------------------	----------

DEPOSITS

Custodial Credit Risk-Town Deposits: Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town currently does not have a deposit policy for custodial credit risk. As of June 30, 2022, the Town reported deposits of \$7,624,635 with a bank balance of \$7,854,268. \$12,938 of the Town's bank balances were exposed to custodial credit risk as they were not covered by the F.D.I.C. or by additional collateral or insurance purchased on behalf of the Town by the respective banking institutions.

Interest rate risk - The Town does not have a deposit policy for interest rate risk.

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

PROPERTY TAX

The Town's property taxes for the current year were levied on August 26, 2021, on the assessed value listed as of April 1 for all real and personal property located in the Town. Taxes were due on November 20, 2021 and May 21, 2022; interest was charged at 6% 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, 2021, upon which the levy for the year ended June 30, 2022 was based, was \$456,735,200.

The following summarizes the 2022 and 2021 levy:

	<u>2022</u>	<u>2021</u>
Assessed value:		
Real property	\$ 446,918,300	440,542,600
Personal property	9,816,900	8,814,000
Total valuation	456,735,200	449,356,600
<u>Tax rate (per \$1,000)</u>	<u>0.01745</u>	<u>0.01755</u>
Tax commitment	7,970,029	7,886,208
Less: collections and abatements	(7,662,734)	(7,647,907)
<u>Taxes receivable at June 30</u>	<u>\$ 307,295</u>	<u>238,301</u>
Tax collection rate	96.14%	96.98%

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 \$58,125 for the year ended June 30, 2022. 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 2021/2022 unpaid taxes subsequent to June 30, 2022. 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

CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2022 was as follows:

	Balance July 1, <u>2021</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2022</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 687,700	-	-	687,700
Construction on progress	2,780,327	7,500	(2,711,112)	76,715
Total capital assets not being depreciated	3,468,027	7,500	(2,711,112)	764,415
Capital assets, being depreciated:				
Buildings and improvements	3,656,041	3,322,982	-	6,979,023
Machinery, vehicles and equipment	4,399,037	277,947	-	4,676,984
Infrastructure	16,114,806	72,446	-	16,187,252
Total capital assets being depreciated	24,169,884	3,673,375	-	27,843,259
Less accumulated depreciation for:				
Buildings and improvements	2,998,193	162,084	-	3,160,277
Machinery, vehicles and equipment	2,783,933	210,441	-	2,994,374
Infrastructure	6,304,284	335,382	-	6,639,666
Total accumulated depreciation	12,086,410	707,907	-	12,794,317
Total capital assets being depreciated, net	12,083,474	2,965,468	-	15,048,942
Governmental activities capital assets, net	\$15,551,501	2,973,968	(2,711,112)	15,813,357

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

Governmental activities:	
General government	\$ 65,642
Protection	87,362
Highways	527,737
Unclassified	27,166
Total depreciation expense – governmental activities	\$ 707,907

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, 2022 was as follows:

	Balance July 1, <u>2021</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2022</u>
Business-type activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 174,983	256,510	-	431,493
Machinery, vehicles and equipment	232,531	-	-	232,531
Infrastructure	6,247,290	-	-	6,247,290
Total capital assets being depreciated	6,654,804	256,510	-	6,911,314
Less accumulated depreciation for:				
Buildings and improvements	149,910	16,256	-	166,167
Machinery, vehicles and equipment	131,657	14,593	-	146,250
Infrastructure	3,485,161	77,639	-	3,562,799
Total accumulated depreciation	3,766,728	108,488	-	3,875,216
Total capital assets being depreciated, net	2,888,076	148,022	-	3,036,098
Business-type activities capital assets, net	\$ 2,888,076	148,022	-	3,036,098

LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2022 was as follows:

	Restated Beginning Balance	<u>Additions</u>	<u>Reductions</u>	Ending balance	Due within one year
Governmental activities:					
Notes from direct borrowing (a)	\$ 1,606,110	3,050,000	361,685	4,294,425	392,972
Accrued compensated absences	222,058	19,425	-	241,483	-
Net pension liability (asset)	837,019	-	905,316	(68,297)	-
OPEB liabilities	346,262	-	332,534	13,728	-
Governmental activities long-term liabilities	\$ 3,011,449	3,069,425	1,599,535	4,481,339	392,972
Business-type activities:					
Notes from direct borrowing (a)	\$ 731,281	-	60,613	670,668	44,985
Accrued compensated absences	23,217	-	-	23,217	-
Net pension liability (asset)	70,515	-	76,269	(5,754)	-
OPEB liabilities	1,732	-	575	1,157	-
Business-type activities long-term liabilities	\$ 826,745	-	137,457	689,288	44,985

(a) Includes both notes payable and financed purchases.

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

LONG-TERM DEBT, CONTINUED

Notes payable at June 30, 2022 is comprised of the following:

	Date of <u>issue</u>	Original amount <u>issued</u>	Date of <u>maturity</u>	Interest <u>rate</u>	Balance June 30, <u>2021</u>
Governmental activities:					
MMBB - 2016 Series A	05/26/16	434,000	11/01/27	0.25-2.25%	217,000
MMBB - 2020 Series A	05/21/20	1,200,000	11/01/25	1.19-1.41%	960,000
USDA – 2021 Highway Garage	09/01/21	3,050,000	09/10/49	2.25%	3,050,000
Total governmental activities					4,227,000
Business-type activities:					
USDA 2011 Rural Utilities Bond	07/07/11	385,000	07/07/40	2.38%	280,492
MMBB - 2015 Series A	05/28/15	515,406	11/01/33	0.35-3.84%	368,407
Total business-type activities					648,899
Total notes payable					\$ 4,875,899

The annual requirements to amortize long-term notes outstanding as of June 30, 2022 are as follows:

June 30,	Governmental activities			Business-type activities		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 362,792	83,904	446,696	37,939	18,433	56,372
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	56,293
2027	130,182	61,723	191,905	41,873	14,363	56,236
2028-2032	464,093	275,992	740,085	229,163	51,389	280,552
2033-2037	518,706	221,379	740,085	150,777	16,767	167,544
2038-2042	579,746	160,339	740,085	69,730	4,186	73,916
2043-2047	647,970	92,115	740,085	-	-	-
2048-2050	424,255	19,220	443,475	-	-	-
Totals	\$ 4,227,000	1,131,494	5,358,494	648,898	154,675	803,574

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

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, 2022, the Town was in compliance with these restrictions.

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

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 outstanding at June 30, 2022</u>	<u>Percentage applicable to the Town</u>	<u>Town's proportionate share of debt</u>
MSAD 17	\$ 11,385,763	19.58%	2,229,205

FINANCED PURCHASES

The Town has entered into lease agreements as lessee for financing certain vehicle acquisitions. These leases qualify as financed purchases for accounting purposes, and therefore, have been recorded at the present value of the future minimum lease 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 as of June 30, 2022:

2018 Dodge Ram Tradesman	\$ 34,871
SCBA Air Tanks	47,620
Hot Top Reclaiming Equipment	42,925
2020 Police Cruisers	55,770
Fire Command Vehicle	30,250
WW Dump Truck	42,950

The following is a schedule of future minimum payments under the terms of the financed purchases at June 30, 2022:

<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>
2023	\$ 30,180	2,064	32,244	7,046	644	7,690
2024	23,668	1,049	24,717	7,255	436	7,691
2025	13,577	294	13,871	7,469	221	7,690
Totals	\$ 67,425	3,407	70,832	21,770	1,301	23,071

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

LEASES

During 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 is presently expected to be the summer of 2023 with the assumption that the annual lease payments will begin in December 2023.

The Town recognized \$2,406 in lease revenue and \$94 in related interest revenue during 2022. As of June 30, 2022, 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, 2022, the balance of the deferred inflow of resources was \$111,461.

FUND BALANCE

The General Fund unassigned fund balance total of \$4,403,580 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:

	<u>June 30, 2022</u>
Assigned - carryforwards:	
Records maintenance	\$ 8,493
Fire donations – Longley Memorial	735
General assistance	2,500
Road's Improvement	43,966
Equipment	3,989
Streetlight Conversion	21,402
Recruitment	21,188
Fuel Tank System	36,216
Softball scholarship	250
Softball	4,607
Warming hut	580
Playground grant	584
Snack shack	1,018
Fitness trail grant	5,715
NB Basketball Grant	23,362
<u>Boat landing/dam</u>	<u>23,611</u>
Subtotal	198,216
<u>Subsequent budget</u>	<u>400,000</u>
 <u>Total assigned</u>	 <u>\$ 598,216</u>

In addition, \$1,548,432 of the Reserve Fund fund balance has been committed to various projects (see Exhibit B).

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

FUND BALANCE, CONTINUED

Additional fund balance allocations are as follows:

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Unassigned</u>
General Fund Inventory	\$ 7,843	-	-
Highway Garage Construction Fund	-	-	(7,252)
Nonmajor special revenue funds:			
Library	-	7,350	-
Grant Fund	-	52,360	-
Sanborn Trust	-	35,925	-
Nonmajor permanent funds:			
HD Cole Trust	5,000	-	(4,132)
Tessa Thibodeau Trust	25,000	10,260	-
Lakeview Cemetery	15,731	42,896	-
Minnie White Trust	1,000	328	-
Total	\$ 54,574	149,119	(11,384)

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

INTERFUND LOANS AND TRANSFERS

Individual interfund loans and fund transfers for the year ended June 30, 2022 were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>	<u>Transfers in</u>	<u>Transfers out</u>
General fund	\$ -	418,581	62,000	797,804
Reserve fund	-	-	481,721	-
Nonmajor special revenue funds:				
Grant fund	410,933	-	-	-
Library	7,648	-	316,083	-
Sanborn Trust	-	-	-	62,000
Total nonmajor special revenue funds	418,581	-	316,083	62,000
Total	\$ 418,581	418,581	859,804	859,804

These transfers were budgeted transfers to fund certain activities.

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

ICMA RETIREMENT PLAN - POLICE GROUP

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, 2022, the entire department participated in Maine PERS only and no contributions were made by the Town to the ICMA plan.

PENSION PLAN

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.mainebers.org.

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 7.05% to 8.40% of their annual pay; contributions vary by age. The Town's contractually required contribution rate for the year ended June 30, 2022, was 10.3% to 11.3% 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 \$169,993 for the year ended June 30, 2022.

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

At June 30, 2022, the Town reported an asset of \$74,051 for its proportionate share of the net pension asset. This has been allocated based on covered wages to the Governmental Activities; \$68,297 and the Business-type Activities; \$5,754. The net pension asset was measured as of June 30, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Town's proportion of the net pension asset 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, 2021, the Town's proportion was 0.2304%.

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

PENSION PLAN, CONTINUED

For the year ended June 30, 2022, the Town recognized pension gain of \$15,440. At June 30, 2022, 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 Outflows</u>	<u>Deferred Inflows</u>	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Differences between expected and actual experience	\$ 39,539	-	3,331	-
Changes of assumptions	229,337	-	19,321	-
Net difference between projected and actual earnings on pension plan investments	-	930,918	-	78,426
Changes in proportion and differences between Town contributions and proportionate share of contributions	-	3,087	-	260
Town contributions subsequent to the Measurement date	156,784	-	13,208	-
Total	\$ 425,660	934,005	35,860	78,686

\$156,784 for governmental activities and \$13,208 for business-type activities is 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30:</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
2023	\$ (108,790)	(9,165)
2024	(85,746)	(7,224)
2025	(211,910)	(17,853)
2026	(258,683)	(21,792)

Actuarial Assumptions - The total pension asset in the June 30, 2021 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

PENSION PLAN, CONTINUED

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period June 30, 2016 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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Long-term Expected Real Rate of Return</u>
Public equities	6.0%
US Government	2.3%
Private equity	7.6%
Real estate	5.2%
Infrastructure	5.3%
Natural resources	5.0%
Traditional credit	3.0%
Alternative credit	7.2%
Diversifiers	5.9%

Discount Rate - The discount rate used to measure the total pension asset 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 Asset to Changes in the Discount Rate - The following presents the Town's proportionate share of the net pension asset calculated using the discount rate of 6.50%, as well as what the Town's proportionate share of the net pension asset 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% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Town's proportionate share of the net pension liability (asset)	\$ 1,053,791	(74,051)	(1,006,925)

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, 2022.

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

RISK MANAGEMENT

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, 2022.

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE

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.maineper.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 \$0.46 per \$1,000 of coverage per month during the post-employment retirement period. Contributions to the PLD OPEB plan from the Town were \$584 for the year ended June 30, 2022. 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, 2021, 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.

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED

At June 30, 2022, the Town reported a liability of \$14,885 for its proportionate share of the net OPEB liability. At year end the net OPEB liability was allocated based on cover wages to the Governmental Activities; \$13,728 and the Business-type activities; \$1,157. At June 30, 2021, the Town's proportion of the net OPEB liability was 0.1442%.

For the year ended June 30, 2022, the Town recognized OPEB gain of \$4,306 for the PLD OPEB Plan. At June 30, 2022, 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	\$ 1,551	-	131	-
Changes of assumptions	-	6,942	-	585
Net difference between projected and actual earnings on pension plan investments	-	4,214	-	355
Changes in proportion and differences between Town contributions and proportionate share of contributions	-	6,008	-	506
Town contributions subsequent to the Measurement date	539	-	45	-
Total	\$ 2,090	17,164	176	1,446

\$539 for governmental activities and \$45 for business-type is 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, 2023. 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>
2023	\$ (4,228)	(356)
2024	(2,896)	(244)
2025	(3,378)	(284)
2026	(4,152)	(350)
2027	(479)	(40)
Thereafter	(480)	(41)

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED

Actuarial Assumptions and Other Inputs - The total OPEB liability in the June 30, 2021 actuarial valuations for the PLD OPEB plan was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

	PLD OPEB Plan
Inflation	2.75%
Salary increases	2.75% - 11.48%
Investment rate of return	6.50%

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, 2021 valuation for the PLD OPEB plan was based on the results of an actuarial experience study conducted for the period June 30, 2016 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 Expected Real Rate of Return
Public equities	6.0%
Real estate	5.2%
Traditional credit	3.0%
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.

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED

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% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
Net OPEB liability	\$	22,096	14,885	9,100

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH PLAN

General Information about the OPEB Plan

Plan Description - The Town previously sponsored a post-retirement benefit plan providing health insurance to retiring employees (hereafter referred to as the Health Plan). The plan was a single-employer defined benefit OPEB plan administered by the Maine Municipal Employees Health Trust (MMEHT). The Town Select Board has the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. During 2022, the Town decided to discontinue participation in this postemployment benefit plan and, as such, no liability exists for the Town as of June 30, 2022. The following disclosures are included to provide information about year-end deferred outflows and inflows of resources not fully amortized as of the fiscal year-end.

Benefits Provided – Previously, under the Health Plan, MMEHT provided healthcare benefits for retirees and their dependents. Town employees over the age of 55 with 5 years of continuous service were allowed to participate in the plan. Retirees that are designated in a plan pay 100% of the single coverage premium and 100% of the family coverage premium. For those Town employees eligible for Medicare (post-65 Retiree Plan), the plan was offered in conjunction with Medicare Parts A and B and the Companion Plan B.

Employees Covered by Benefit Terms - At January 1, 2022, the following employees were covered by the Health Plan benefit terms:

Inactive employees or beneficiaries currently receiving benefits	-
Inactive employee entitled to but not yet receiving benefits	-
Active employees	-

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH PLAN, CONTINUED

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

The Town's total Health Plan OPEB liability was measured as of January 1, 2022, and was determined based upon an actuarial valuation as of that date.

Changes in the Total Health Plan OPEB Liability

		Total OPEB Liability
Balance at June 30, 2021	\$	325,698
Changes for the year:		
Service cost		14,652
Interest		7,067
Changes of benefit terms		-
Differences between expected and actual experience	(333,321)	
Changes in assumptions or other inputs		-
Benefit payments		(14,096)
Net changes		<u>(325,698)</u>
Balance at June 30, 2022	\$	<u>-</u>

For the year ended June 30, 2022, the Town recognized OPEB expense of \$297,563 related to the Health Plan. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to the Health Plan from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	-	12,542
Changes of assumption or other inputs		32,947	-
Total	\$	<u>32,947</u>	<u>12,542</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:		
2023	\$	11,094
2024		1,050
2025		5,386
2026		2,875

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH PLAN, CONTINUED

Actuarial Assumptions and Other Inputs - The total OPEB liability in the January 1, 2022 measurement for the Health Plan was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.40% per year
Salary increases	2.75% per year
Discount rate	2.06%
Healthcare cost trend rates	Initial trend of 7.67% grading over 20 years to 3.53% per annum
Retirees' share of the benefit related costs	100% of projected health insurance premiums

Mortality rates for the Health 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 January 1, 2021 valuation for the Health Plan was based on the results of an actuarial experience study for the period June 30, 2016 through June 30, 2020.

Discount Rate - The discount rate of 2.06% used to measure the total OPEB liability for the Health plan was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

SUBSEQUENT EVENTS

Commencing on July 12, 2022, the Town entered into agreement to purchase two police cruisers. The total cost of these two cruisers is \$79,960 and they were financed under a four-year lease purchase agreement at 3.95% per annum.

RESTATEMENT OF NET POSITION

In the current year, management chose to begin proportionately allocating the pension and other postemployment benefit liabilities to the Wastewater fund based on the number of employees in that department. As such, a portion of the June 30, 2021 net pension and OPEB liabilities and the related deferred outflows and inflows of resources have been reclassified from the governmental activities to the Wastewater fund.

	Governmental Activities	Business-Type Activities
Net position, as previously reported	\$ 16,313,464	3,067,858
Reallocation of OPEB and pension to enterprise fund	54,287	(54,287)
Net position, as restated	\$ 16,367,751	3,013,571

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*

	2022	2021	2020	2019	2018	2017	2016	2015
Town's proportion of the net pension liability (asset)	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)	\$ (74,051)	907,534	708,219	650,444	1,020,972	1,243,872	760,071	355,318
Town's covered payroll	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	-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)	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 eight 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*									
		2022	2021	2020	2019	2018	2017	2016	2015	2014	
Contractually required contribution	\$	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		(169,993)	(157,577)	(147,547)	(141,207)	(133,836)	(127,616)	(109,853)	(97,474)	(80,046)	
Contribution deficiency (excess)	\$	-	-	-	-	-	-	-	-	-	-
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	
Contributions as a percentage of covered payroll		10.65%	10.34%	10.00%	10.00%	9.60%	9.50%	8.90%	7.80%	6.50%	

* Only nine years of information available.

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*

	2022	2021	2020	2019	2018	2017
Town's proportion of the net OPEB liability	\$ 0.1442%	0.1690%	0.1922%	0.1777%	0.1849%	0.1832%
Town's proportionate share of the net OPEB liability	14,885	22,296	41,127	35,896	30,917	41,421
Town's covered-employee payroll	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	0.98%	1.51%	2.91%	2.57%	2.30%	3.36%
Plan fiduciary net position as a percentage of the total OPEB liability	67.26%	55.40%	43.18%	43.92%	47.42%	unavailable

* Only six 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**

	2022	2021	2020	2019	2018	2017
Contractually required contribution	\$ 584	345	377	445	285	326
Contributions in relation to the contractually required contribution	(584)	(345)	(377)	(445)	(285)	(326)
Contribution deficiency (excess)	-	-	-	-	-	-
Town's covered-employee payroll	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	0.04%	0.02%	0.03%	0.03%	0.02%	0.02%

** Only six years of information available.

TOWN OF NORWAY, MAINE
Required Supplementary Information, Continued

Schedule of Changes in the Town's Total OPEB Liability and Related Ratios - Health Insurance

Last 10 Fiscal Years*

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	\$ 14,652	12,726	14,179	15,699	11,773
Interest	7,067	8,408	11,623	10,020	8,001
Changes of benefit terms	-	-	(6,245)	-	-
Differences between expected and actual experience	(333,321)	-	(35,977)	-	32,687
Changes of assumptions or other inputs	-	17,260	51,051	(26,035)	27,581
Benefit payments	(14,096)	(13,554)	(6,079)	(5,845)	(2,902)
Net change in total OPEB Liability	(325,698)	24,840	28,552	(6,161)	77,140
Total OPEB liability - beginning	325,698	300,858	272,306	278,467	201,327
Total OPEB liability - ending	\$ -	325,698	300,858	272,306	278,467
Covered-employee payroll	\$ -	1,001,369	1,001,369	1,356,312	1,356,312
Total OPEB liability as a percent of covered-employee payroll	0.00%	32.53%	30.04%	20.08%	20.53%

*Only five years of information available.

TOWN OF NORWAY, MAINE
Notes to Required Supplementary Information

Changes of Benefit Terms (Pension) - None

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

	2022	2020	2018	2016	2015	2014	2013
Discount rate	6.50%	6.75%	6.75%	6.875%	7.125%	7.250%	7.250%
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%	3.50-9.50%	3.50-9.50%	3.50-9.50%
Cost of living increases	1.91%	1.91%	1.91%	2.20%	2.55%	3.12%	3.12%

Mortality rates:

In 2015, mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA. From 2016 to 2021, mortality rates were based on the RP2014 Total Data Set Healthy Annuitant Mortality Table. In 2022, 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.

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:

	2022	2021	2020	2019	2018	2017
Discount rate	6.50%	6.75%	6.75%	4.98%	5.13%	5.41%

Mortality rates:

From 2017 to 2021, mortality rates were based on the RP2014 Total Data Set Healthy Annuitant Mortality Table. In 2022, 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.

Changes of Benefit Terms (OPEB – Health Insurance) - In fiscal year 2022 the Town ceased to participate in the OPEB Health plan through MMEHT. As such, the benefits previously provided through the MMEHT plan are no longer available to Town employees. Remaining deferred inflows and outflows of resources relate to past changes and will continue to be amortized as prescribed by applicable accounting standards.

Changes of Assumptions (OPEB – Health Insurance) - Changes of assumptions and other inputs reflects the changes in the discount rate each period. The following are the discount rates used in each period:

	2022	2021	2020	2019	2018	2017
Discount rate	2.06%	2.12%	2.74%	4.10%	3.44%	3.78%

* 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, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	\$ 5,208,000	4,312,141
Receivables:		
Taxes	309,715	245,588
Tax liens	109,272	110,564
Other	88,992	89,815
Lease	111,841	-
Inventory	7,843	2,498
Interfund loan receivables	-	130,650
Total assets	5,835,663	4,891,256
LIABILITIES		
Accounts payable and accrued expenses	90,407	102,645
Taxes paid in advance	5,137	2,976
Interfund payables	418,581	-
Total liabilities	514,125	105,621
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	200,438	118,256
Lease related	111,461	-
Total deferred inflows of resources	311,899	118,256
FUND BALANCE		
Nonspendable	7,843	-
Assigned	598,216	688,578
Unassigned	4,403,580	3,978,801
Total fund balance	5,009,639	4,667,379
Total liabilities, deferred inflows of resources, and fund balance	\$ 5,835,663	4,891,256

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, 2022

	Budgeted amounts		Actual	Variance positive (negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 7,970,037	7,970,037	7,887,856	(82,181)
Property taxes - supplemental taxes	-	-	13,002	13,002
Excise taxes and fees	686,750	686,750	985,330	298,580
Total taxes	8,656,787	8,656,787	8,886,188	229,401
Intergovernmental:				
State revenue sharing	315,000	315,000	905,917	590,917
State highway assistance	92,055	92,055	98,265	6,210
State veterans exemption	5,500	5,500	5,828	328
State tree growth	13,000	13,000	14,589	1,589
State homestead exemption	348,226	348,226	348,226	-
State BETE reimbursement	34,758	34,758	34,854	96
State general assistance	7,000	7,000	4,908	(2,092)
State snowmobile reimbursement	4,000	4,000	15,311	11,311
Total intergovernmental	819,539	819,539	1,427,898	608,359
Charges for services:				
Recreation	6,550	6,550	2,176	(4,374)
Police	5,000	5,000	17,880	12,880
Fire	-	1,040	1,464	424
Highway	-	773	1,895	1,122
Total charges for services	11,550	13,363	23,415	10,052
Other fees and reimbursements:				
Permits	23,050	23,050	51,570	28,520
Clerk's fees	12,175	12,175	18,090	5,915
Cable TV fees	48,500	48,500	65,880	17,380
Rental fees	5,100	5,100	5,855	755
Miscellaneous	1,001	4,096	6,103	2,007
Other fees	13,050	13,050	10,956	(2,094)
Total other fees and reimbursements	102,876	105,971	158,454	52,483
Investment income	35,500	35,500	32,955	(2,545)
Total revenues	\$ 9,626,252	9,631,160	10,528,910	897,750

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 positive (negative)
	Original	Final		
Expenditures:				
Current:				
General government:				
Administration	\$ 543,473	550,766	527,075	23,691
Municipal building	46,516	46,516	42,920	3,596
Planning and enforcement	90,855	90,855	74,510	16,345
Total general government	680,844	688,137	644,505	43,632
Protection:				
Fire department	305,447	307,222	306,457	765
Police department	917,994	917,994	912,494	5,500
Utilities	170,012	170,012	159,296	10,716
Animal control	15,652	15,652	14,904	748
Insurance	133,000	133,000	148,364	(15,364)
Total protection	1,542,105	1,543,880	1,541,515	2,365
Health and sanitation:				
General assistance	25,529	25,529	20,537	4,992
Solid waste	262,000	262,000	262,000	-
Total health and sanitation	287,529	287,529	282,537	4,992
Highways:				
Roads and bridges	1,036,916	1,037,689	995,812	41,877
Total highways	1,036,916	1,037,689	995,812	41,877
Special assessments:				
MSAD 17	4,316,184	4,316,184	4,316,184	-
County taxes	486,699	486,699	486,699	-
Overlay/abatements	58,125	58,125	4,332	53,793
Total special assessments	4,861,008	4,861,008	4,807,215	53,793
Culture and recreation:				
Recreation	143,665	247,230	186,652	60,578
Total culture and recreation	143,665	247,230	186,652	60,578
Unclassified:				
Cemeteries	19,162	19,162	12,282	6,880
Provider agencies	25,000	25,000	25,000	-
Total unclassified	44,162	44,162	37,282	6,880

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 positive (negative)
	Original	Final		
Expenditures, continued:				
Debt service:				
Principal	\$ 313,900	313,900	313,900	-
Interest	19,081	19,081	19,081	-
Total debt service	332,981	332,981	332,981	-
Capital and other expenditures:				
Capital budget	300,000	580,079	533,432	46,647
Other grants	1,050	1,050	484	566
Community preservation and development expenditures	70,725	70,725	88,431	(17,706)
Total capital and other expenditures	371,775	651,854	622,347	29,507
Total expenditures	9,300,985	9,694,470	9,450,846	243,624
Excess (deficiency) of revenues over (under) expenditures	325,267	(63,310)	1,078,064	1,141,374
Other financing sources (uses):				
Budgeted use of surplus	495,991	884,568	-	(884,568)
Transfers from other funds	62,000	62,000	62,000	-
Transfers to other funds	(883,258)	(883,258)	(797,804)	85,454
Total other financing uses	(325,267)	63,310	(735,804)	(799,114)
Net change in fund balance	-	-	342,260	342,260
Fund balance, beginning of year			4,667,379	
Fund balance, end of year	\$		5,009,639	

RESERVE FUND

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

Revised Draft

TOWN OF NORWAY, MAINE
Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the year ended June 30, 2022

Acct. #	Fund balance beginning of year	Revenues	Expenditures	Transfers in	Fund balance end of year	
01	Economic development	26,553	12,585	2,500	16,468	
02	GIS mapping	3,076	2,450	2,500	3,126	
03	Unemployment reserve	34,096	920	-	33,176	
04	Accrued compensated absence reserve	50,012	-	-	50,012	
10	Computer	7,731	-	-	7,731	
20	Fire truck	248,182	-	100,000	348,182	
24	SCBA reserve	1,911	-	-	1,911	
25	Fire department sub-station	55,685	-	5,000	60,685	
26	Fire department equipment reserve	25,327	13,899	10,000	21,428	
27	Woods vehicle	3,000	-	-	3,000	
30	Highway equipment	157,571	30,000	40,000	37,070	
31	Traffic safety and sidewalks	49,098	5,196	5,000	48,902	
32	Highway truck reserve	9,806	8,573	100,000	101,233	
33	Bridge repair reserve	187,002	1,141	25,000	210,861	
34	Hwy small equip reserve	929	-	-	929	
37	Dangerous building reserve	7,500	1,337	2,500	8,663	
38	Parks, playgrounds, and parking lots reserve	8,500	-	3,000	11,500	
40	Solid Waste Frost Hill Capping	20,081	-	-	20,081	
41	Roof - Town clock tower	34,065	-	7,500	41,565	
42	Cemetery repair reserve	13,261	5,375	3,500	11,386	
43	Tree pruning/removal	14,207	-	2,500	16,707	
46	Town revaluation	40,056	-	70,000	110,056	
50	Recreation	24,973	-	-	24,973	
52	Tennis court reserve	1,949	-	-	1,949	
54	Skate rink	2,954	1,391	-	1,563	
55	Ballfield/layout reserve	48,574	1,205	-	47,369	
56	Softball fund raising	1,812	-	-	1,812	
57	Lake Penn stumpage	8	-	-	8	
58	Playground reserve	12,373	-	-	12,373	
59	Trails grant	8,563	-	-	8,563	
60	Snowmobile reserve	4,136	-	-	4,136	
61	Boatlanding/dam reserve	33,691	928	1,600	33,019	
91	Town line reserve	4,022	-	-	4,022	
92	Lake view cemetery lot reserve	3,515	-	4,546	8,061	
93	Future building improvements	20,035	2,982	-	17,053	
94	Municipal building safe	55,649	7,903	-	47,746	
95	Police Department Station reserve	16,538	770	93,175	108,943	
96	Railroad trail reserve	12,541	241	-	12,300	
97	Municipal building repairs/updates	-	-	5,000	5,000	
98	NB Grant for Recreation Staff	-	45,000	-	44,870	
Totals		\$ 1,248,982	\$ 75,928	\$ 258,199	\$ 481,721	\$ 1,548,432

NONMAJOR GOVERNMENTAL FUNDS

Revised Draft

TOWN OF NORWAY, MAINE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2022

	Special Revenue Funds	Permanent Funds	Totals
ASSETS			
Cash and cash equivalents	\$ 35,925	96,083	132,008
Interfund loan receivable	418,581	-	418,581
Accounts receivable	113,814	-	113,814
Total assets	568,320	96,083	664,403
LIABILITIES			
Accounts payable and accrued expenses	2,446	-	2,446
Unearned revenue	470,239	-	470,239
Total liabilities	472,685	-	472,685
FUND BALANCES			
Nonspendable	-	46,731	46,731
Restricted	95,635	53,484	149,119
Unassigned	-	(4,132)	(4,132)
Total fund balances	95,635	96,083	191,718
Total liabilities and fund balances	\$ 568,320	96,083	664,403

TOWN OF NORWAY, MAINE
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2022

	Special Revenue Funds	Permanent Funds	Totals
Revenues:			
Intergovernmental	\$ 111,398	-	111,398
Charges for services	5,726	-	5,726
Donations	256	-	256
Other	70,488	4,267	74,755
Investment income	-	572	572
Total revenues	187,868	4,839	192,707
Expenditures:			
Current:			
General government	15,743	-	15,743
Protection	662	-	662
Culture and recreation	315,203	500	315,703
Capital outlay	41,759	-	41,759
Total expenditures	373,367	500	373,867
Excess (deficiency) of revenues over (under) expenditures	(185,499)	4,339	(181,160)
Other financing sources (uses):			
Transfers from other funds	316,083	-	316,083
Transfers to other funds	(62,000)	-	(62,000)
Total other financing sources	254,083	-	254,083
Net change in fund balances	68,584	4,339	72,923
Fund balances, beginning of year	27,051	91,744	118,795
Fund balances, end of year	\$ 95,635	96,083	191,718

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

Revised Draft

TOWN OF NORWAY, MAINE
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2022

	Library	Grant Fund	Sanborn Trust	Totals
ASSETS				
Cash and cash equivalents	\$ -	-	35,925	35,925
Interfund loan receivable	7,648	410,933	-	418,581
Accounts receivable	-	113,814	-	113,814
Total assets	7,648	524,747	35,925	568,320
LIABILITIES				
Accounts payable and accrued expenses	298	2,148	-	2,446
Unearned revenue	-	470,239	-	470,239
Total liabilities	298	472,387	-	472,685
FUND BALANCES				
Restricted	7,350	52,360	35,925	95,635
Total fund balances	7,350	52,360	35,925	95,635
Total liabilities and fund balances	\$ 7,648	524,747	35,925	568,320

TOWN OF NORWAY, MAINE
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2022

	Library	Grant Fund	Sanborn Trust	Totals
Revenues:				
Intergovernmental	\$ -	111,398	-	111,398
Charges for services	5,726	-	-	5,726
Donations	256	-	-	256
Other	488	-	70,000	70,488
Total revenues	6,470	111,398	70,000	187,868
Expenditures:				
Current:				
General government	-	15,743	-	15,743
Protection	-	662	-	662
Culture and recreation	315,203	-	-	315,203
Capital	-	41,759	-	41,759
Total expenditures	315,203	58,164	-	373,367
Excess (deficiency) of revenues over (under) expenditures	(308,733)	53,234	70,000	(185,499)
Other financing sources (uses):				
Transfers from other funds	316,083	-	-	316,083
Transfers to other funds	-	-	(62,000)	(62,000)
Total other financing sources (uses)	316,083	-	(62,000)	254,083
Net change in fund balances	7,350	53,234	8,000	68,584
Fund balances (deficits), beginning of year	-	(874)	27,925	27,051
Fund balances, end of year	\$ 7,350	52,360	35,925	95,635

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

Revised Draft

TOWN OF NORWAY, MAINE
Nonmajor Permanent Funds
Combining Balance Sheet
June 30, 2022

	HD Cole Trust	Tessa Thibodeau Trust	Lakeview Cemetery	Minnie White Trust	Totals
ASSETS					
Cash and cash equivalents	\$ 868	35,260	58,627	1,328	96,083
Total assets	868	35,260	58,627	1,328	96,083
FUND BALANCES					
Nonspendable	5,000	25,000	15,731	1,000	46,731
Restricted	-	10,260	42,896	328	53,484
Unassigned	(4,132)	-	-	-	(4,132)
Total fund balances	\$ 868	35,260	58,627	1,328	96,083

TOWN OF NORWAY, MAINE
Nonmajor Permanent Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2022

	HD Cole Trust	Tessa Thibodeau Trust	Lakeview Cemetery	Minnie White Trust	Totals
Revenues:					
Other	\$ -	-	4,267	-	4,267
Investment income	-	-	572	-	572
Total revenues	-	-	4,839	-	4,839
Expenditures:					
Unclassified	500	-	-	-	500
Total expenditures	500	-	-	-	500
Net change in fund balances	(500)	-	4,839	-	4,339
Fund balances, beginning of year	1,368	35,260	53,788	1,328	91,744
Fund balances, end of year	\$ 868	35,260	58,627	1,328	96,083

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

TOWN OF NORWAY
FY24 -2023/2024 TOWN MEETING WARRANT
(Covering the period 7/1/2023- 6/30/2024)

State of Maine
County of Oxford
To: Dennis Lajoie, 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 thirteenth day (13th) of June AD 2023 at 7:45am to act on articles numbered 1 through 2 and to notify and warn said voters to meet at the Oxford Hills High School auditorium on Tuesday the 20th day of June, AD, 2023 at 7:00 o'clock in the evening, then and there to act on articles 3 through 37.

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 2023/2024 **taxes will become due**, when interest will be due and what rate will be charged.

- Select-board recommends: **FIRST HALF TAXES DUE NOVEMBER 17, 2023, SECOND HALF DUE MAY 17, 2024. INTEREST WILL BE CHARGED AT A RATE OF 4.00%. 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 (Select-board recommends **A RATE OF 4.00%**).

ARTICLE 5: To see if the Town will vote to raise and appropriate **\$596,050 for Administration** as recommended by the select-board and budget committee. *(2022-2023 appropriation \$563,244). Increase in audit fees, wages, postage, and health insurance.*

ARTICLE 6: To see if the Town will vote to raise and appropriate **\$50,337 for the Municipal Complex** as recommended by the select-board and budget committee. *(2022-2023 appropriation \$47,277). Increase in cost of heat and electricity.*

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 **\$104,839 for Planning and Enforcement** as recommended by the select-board and budget committee. (2022-2023 appropriation \$96,359). *Increase in health insurance and code enforcement software to manage building permits.*

ARTICLE 9: To see if the Town will vote to raise and appropriate **\$1,015,101 for the Police Department** as recommended by the select-board and budget committee (2022-2023 appropriation \$955,888). *Increase in wages, health insurance (9 staff), fuel and vehicle maintenance.*

ARTICLE 10: To see if the Town will vote to raise and appropriate **\$324,370 for the Fire Department** as recommended by the select-board and budget committee (2022-2023 appropriation \$319,461). *Increase in fuel, wages, maintenance and protective clothing.*

ARTICLE 11: To see if the Town will vote to raise and appropriate **\$170,937 for Utilities** as recommended by the select-board and budget committee. (2022-2023 appropriation \$168,357). *Increase in electricity.*

ARTICLE 12: Shall the Town appropriate up to **\$500,000** from the **undesignated fund balance** to fund/purchase:

\$75,000 to establish a Police Department Equipment Account as recommended by the select-board and budget committee. *New reserve police equipment such as body cameras, cruiser cameras, tasers, firearms, etc.*

\$50,000 to the Fire Truck Reserve Account as recommended by the select-board and budget committee. *Same as last year.*

\$50,000 to the Revaluation Reserve Account as recommended by the select-board and budget committee. *Same as last year.*

\$25,000 to the *Accrued Liabilities* Reserve Account as recommended by the select-board and budget committee. *Accrued vacation and personal time paid out to staff when leaving employment – many senior staff retired and this amount is for future payouts.*

\$300,000 to fund the future improvements to Paris Street in partnership with MDOT. *New reserve dedicated to Paris Street improvements.*

ARTICLE 13: To see if the Town will vote to raise and appropriate **\$204,000 for Insurance** as recommended by the select-board and budget committee. (2022-2023 appropriation \$165,932). *Increase in Workman's comp and General Liability insurance.*

ARTICLE 14: To see if the Town will vote to raise and appropriate **\$17,512 for Animal Control** as recommended by the select-board and budget committee. (2022-2023 appropriation \$16,001). *Increase from Responsible Pet Care Rates.*

ARTICLE 15: To see if the Town will vote to raise and appropriate **\$1,132,097 for Highways and Public Works** as recommended by the select-board and budget committee. (2022-2023) appropriation \$1,058,406). Increase in wages, health insurance, maintenance and fuel (9 staff).

ARTICLE 16: 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 17: 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 18: 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:

- **\$300,000 for In-Town and Rural (non-sewer/water) Road Improvements Projects.** (2022-2023 appropriation \$300,000). Same as last year.

Sub Total Capital: \$300,000

Capital Reserves for future Projects and or Purchases:

- **\$2,500 for GIS mapping** (2022-2023 appropriation \$2,500).
- **\$50,000 for the Highway Truck/Plow Gear Replacement** (2022-2023 appropriation \$50,000).
- **\$40,000 for the Highway Equipment** (to fund the eventual replacement of the grader, loaders, sweeper and trackless, etc.) (2022-2023 appropriation \$40,000).
- **\$5,000 for the Sidewalk /Traffic Safety** (2022-2023 appropriation \$5,000).
- **\$25,000 for the Bridges & Large Culverts** (2022-2023 appropriation \$25,000).
- **\$5,000 for the Repair and Replacement of Computers, Software, Office Furniture and Equipment** (2023-2023 appropriation \$5,000).
- **\$5,000 for Repairs and Updates to the Municipal Building Complex** (2022-2023 appropriation \$5,000).
- **\$5,000 for the Eventual Repair and or Replacement to the Opera House Clock Tower Roof** (2022-2023 appropriations \$7,500).
- **\$2,500 for Tree Pruning, Tree Replacement and Removal** (2022-2023 appropriations \$2,500).
- **\$50,000 for the Fire Department Fire Truck Account** (2022-2023 appropriations \$50,000).
- **\$10,000 for a Fire Department Equipment** (2022-2023 appropriations \$10,000).
- **\$3,500 for a Cemetery Repairs** (2022-2023 appropriations \$3,500).

- **\$3,000 for a Parking lots, Playgrounds and Parks** (2022-2023 appropriations \$3,000).
- **\$2,500 for a Dangerous Building** (2022-2023 appropriations \$2,500).
- **\$2,500 for Community & Economic Development** (2022-2023 appropriations \$2,500).
- **\$20,000 for Future Town Re-valuation** (2022-2023 appropriations \$20,000).
- **\$3,000 for replacement and or repairs to vehicles for Code, Admin and Recreation departments.** (2023-2023 appropriations \$3,000).
- **\$7,500 for Police department repair/ replacement of equipment such as tasers, body camera's, cruiser camera's etc.** *New Reserve*

Sub Total Capital Reserves \$242,000 *Same as last year.*

Total for Capital Projects & Reserves \$542,000 (2022-2023 appropriations \$542,000). *Same as last year.*

ARTICLE 19: To see if the Town will vote to raise and appropriate **\$481,609 for Debt Service** as recommended by the select-board and budget committee (2022-2023 appropriation \$456,696). *Increase for new Municipal complex debt.*

ARTICLE 20: To see if the town will vote to authorize the select-board to **assign fund balance at year end**, or from time to time during the year, for ongoing projects or to carry over any appropriated but unexpended funds, provided that the funds are used for the same purpose as originally appropriated.

ARTICLE 21: To see if the Town will vote to raise and appropriate **\$477,200 for the Town's share of the operating cost of Norway/Paris Solid Waste, Inc.** as recommended by the select-board and budget committee. (2022-2023 appropriation \$292,000). *Norway Paris Solid Waste is requested \$954,400 in total for both Towns. Approved agreement between Norway and Paris is both Town's pay a 50/50 share. \$954,400 divided in 2 = \$477,200 or 50%.*

ARTICLE 22: To see if the Town will vote to raise and appropriate **\$21,402 for Cemeteries** as recommended by the select-board and budget committee. (2022-2023 appropriation \$19,378).

ARTICLE 23: To see if the Town will vote to raise and appropriate **\$28,863 for General Assistance** as recommended by the select-board and budget committee (2022-2023 appropriation \$27,050). *Staff wages and health Insurance increase.*

ARTICLE 24: To see if the Town will vote to raise and appropriate **\$25,000 for donations to Provider Agencies** as recommended by the select-board and budget committee (2022-2023 appropriation \$25,000).

ARTICLE 25: To see if the Town will vote to raise and appropriate **\$355,595 for the Norway Library** as recommended by the select-board and budget committee (2022-2023

appropriation \$326,615). Increase in wages and health insurance (6 staff), electricity, fuel and new fee for Audit.

ARTICLE 26: 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 \$1,403,195 principal balance) in order to fund as recommended by the select-board and budget committee: \$70,000 for Recreation, *(2022-2023 appropriation, \$50,275 for Recreation, \$1,500 for the Norway Historical Society, \$10,000 for Norway Downtown and \$225.00 annual dues to the Oxford Hills Chamber of Commerce).*

ARTICLE 27: To see if the Town will appropriate **\$160,685 for Parks and Recreation** as recommended by the select-board and budget committee funded from \$4,000 from snowmobile registrations for snowmobile trail maintenance, \$6,850 from Rec. program registrations, \$70,000 from the Sanborn Trust, leaving a balance to be raised of \$79,834 from property taxes. *(2022-2023 \$153,318 for Parks and Recreation as recommended by the select-board and budget committee, funded from \$4,000 from snowmobile registrations \$6,850 from program registrations, \$58,275 from the Sanborn Trust, and \$84,193 raised from property taxes).*

ARTICLE 28: To raise and appropriate **\$25,225 for Community Development to support: The Lakes Association of Norway for \$12,000, Norway Downtown for \$11,000, Norway Historic Society for \$2,000 and \$225 for dues to the Oxford Hills Chamber of Commerce** as recommended by the select-board and budget committee *(2022-2023 appropriation \$22,000 - \$11,000 for the Lakes Association, \$1,500 for the Norway Historical Society, \$10,000 for Norway Downtown and \$225.00 annual dues to the Oxford Hills Chamber of Commerce).*

ARTICLE 29: 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 the **& Norway/Paris Cable TV** for the period of one year as recommended by the select-board and budget committee. *(2022-2023 appropriation \$48,500).*

ARTICLE 30: To see if the Town will (1) approve funding for the purchase and to equip a new **Fire Truck**; (2) appropriate a sum not to exceed \$800,000 for the cost to purchase and equip the vehicle; and (3) authorize the Board of Selectmen to fund the purchase by using reserve funds or a combination of reserve funds and bank financing, at an interest rate and payment schedule deemed acceptable by the Selectboard at their discretion.

ARTICLE 31: To see if the Voters wish to amend the **Street Vendor Ordinance**.

ARTICLE 32: 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 sections 506.

ARTICLE 33: 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 in order to reduce legal and bank costs for tax anticipation borrowing.





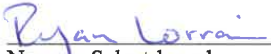
ARTICLE 34: To see if the Town will vote to authorize the Select-board to **appoint a Budget Committee**, said members of this committee to serve one year without pay.

ARTICLE 35: 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 36: To see if the Town will vote to have **\$2,181,850 in anticipated revenues deducted from the 2023/2024 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 that were previously voted in other warrant articles). (2022-2023 appropriation \$1,876.042). *Increase revenue from State revenue sharing and funds transferred from unassigned fund balance.*

ARTICLE 37: To see if the voters will vote to **exceed the property tax levy limit** and make it be equal to the amount actually 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 20th day of April, AD, 2023

 _____ Russell Newcomb, Chair
 _____ Danelle Wadsworth
 _____ Sarah Carter
 _____ Dennise Whitley
 _____ Ryan Lorrain
Norway Select-board

DIRECTORY OF SERVICES

MUNICIPAL COMPLEX	19 Danforth Street M-F 8 AM TO 5 PM (207) 743-6651 Fax / (207) 743-5307
NORWAY WATER DISTRICT	19 Danforth Street M-F 8:30 AM TO 4:30 PM (207) 743-2414
NORWAY SEWER DEPARTMENT	19 Danforth Street M-F 8 AM TO 5 PM (207) 743-5304 Fax / (207) 743-5307
NPSW TRANSFER STATION	39 Brown Street Tues, Wed, Fri, Sat 8 am to 4 pm Sunday – 8 am to 1 pm (207) 743-8518 Stump Dump Site – Frost Hill off Harrison Road is now closed. Take all debris to transfer station.
NORWAY MEMORIAL LIBRARY	258 Main Street Monday 10 AM TO 5 PM Tuesday 10 AM TO 5 PM Wednesday 10 AM TO 8 PM Thursday NOON TO 5 PM Friday 10 AM TO 5 PM Saturday 10 AM TO 1 PM (Memorial Day to Labor Day) Saturday 10 AM TO 3 PM (Labor Day to Memorial Day) (207) 743-5309
PACE AMBULANCE SERVICE	193 Main Street (207) 743-5933 EMERGENCY 911
NORWAY FIRE DEPARTMENT	19 Danforth Street (207) 743-5300 EMERGENCY 911
NORWAY POLICE DEPARTMENT	19 Danforth Street (207) 743-5303 EMERGENCY 911

Town of Norway
19 Danforth Street
Norway, Maine 04268