

TOWN OF NORWAY

ANNUAL REPORT OF THE MUNICIPAL OFFICERS 2022 ~ 2023



YEAR END JUNE 30, 2023

Maine is well known among New England's electric railway enthusiasts for its four major traction systems – the Atlantic Shore Line Railway, the Portland Railroad, the Lewiston, Augusta, and Waterville Street Railway and the Bangor Railway and Electric Company – and for its famous Portland-Lewiston Interurban as well! The Pine Tree State also had a number of small trolley lines, none over 15 miles in length, which were either contiguous to the larger systems or operated by themselves. Such roads were the Biddeford and Saco Railroad, the Benton and Fairfield Railway, the Calais Street Railway, the Fairfield and Shawmut Railway, the Norway and Paris Street Railway, the Skowhegan and Norridgewock Railway, the Somerset Traction Company (Skowhegan and Madison), the Waterville, Fairfield and Oakland Railway – and New England's last horsecar line, the Fryeburg Horse Railroad.

Maine's shortest trolley line was the Norway and Paris Street Railway which, from 1895 to 1918, connected South Paris to the neighboring town of Norway, a little more than two miles away. The new company was capitalized at \$10,000 (later increased to \$25,000) and its first officials included Freeland Howe, president; H.L. Shepard, treasurer; and John F. Hill, clerk of corporation.

The route of the Norway and Paris Street Railway began at Pleasant and Main Streets in Norway, continued through Main Street to Paris Street, and ran along Paris Street, first on the left and then on the right side of the road, to South Paris Square, terminating opposite the old Andrews Hotel.

Construction began in the late spring of 1895. Forty-five pound T rail was used in building the 2.13 mile line and the overhead was of both side bracket and span wire suspension, there being 1.07 mile of the former and 1.06 mile of the latter. A turnout was provided near the agricultural building at the Oxford County Fairgrounds in South Paris.

Arrangements were made to purchase power from the Norway Electric Light Company which operated a combination steam and hydroelectric plant. Operations began on June 28, 1895. Under the schedules set up by the company, cars left the head of Main Street, Norway on the hour and half hour and from South Paris Square at quarter past and quarter of the hour. A five cent fare was charged and the running time was about 15 minutes. During its first year of operation, the Norway and Paris Street Railway carried 177,102 passengers who paid fares totaling \$8103.93. Operating expenses were \$4445.51, leaving a net operating income of \$3658.42.

Several attractions were offered by the railway to induce patronage of the trolleys. In 1897, the company purchased a pine grove about midway between the two towns and created "Electra Park". This area contained an outdoor theatre with seats for several hundred people, a croquet lot, an electric fountain with colored lights and refreshment stands. In later years, motion picture shows were presented at the theatre. Electra Park was located where the Save-A-Lot shopping center is today.

The original passenger equipment of the Norway and Paris Street Railway consisted of two 10 bench open and two 20 foot closed single truck cars, built by the Briggs Carriage Company. Closed cars were painted pullman green and the open cars were yellow in color. For snow fighting in winter, there was a four-wheel homemade contraption with a nose plow mounted on one end. This rig, properly weighted down, was pushed by one or both of the closed cars when necessary to clear the line and it is reported to have derailed frequently. Also, there was no place to turn it around.

The rise in prices which accompanied World War I had its effect on the Norway and Paris Street Railway. Operating expenses increased rapidly without a boost in revenues. The winter of 1917-1918 caused trolley service to be suspended for several months because of deep snow blocking the tracks. The decision to discontinue railway service was apparently made on October 5, 1918 to avoid losses which would have to be charged against the profitable electricity business.

O. R. Cummings
13 Parsons Street
Newburyport, MA
September 1, 1955

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GENERAL INFORMATION

Settled and known as Rustfield	Spring 1786
Incorporated as Town of Norway	March 7, 1797
Population last census	4,962
Elevation	380' above sea level
Latitude	44' 13' West
Longitude	70' 32'
Area	30,766 Acres
Town's Valuation as of April 1, 2022	\$538,379,300
State's Valuation as of April 1, 2022	\$522,600,000

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 8:30 AM

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

Russell Newcomb	2024
Danielle Wadsworth	2025
Ryan Lorrain	2025
Dennise Whitley	2026
Sarah Carter	2026

S.A.D. #17 DIRECTORS

elected - 3 year term

Jared Cash	2024
Peter Wood	2024
Kelly Jacobson	2025
Curtis Cole	2026

PLANNING BOARD

appointed - 3 year term

Anita Hamilton	2024
Dennis Gray, Chairman	2024
Jeffrey Stuhr	2025
Shirley Boyce, Alternate	2025
Anthony Morra	2026
Michael Quinn	2026
Vacancy, Alternate	2026

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

Ryan Lippincott	2024
Stephen Cummings	2025
David Longstaff	2026

TRUSTEES OF NORWAY MEMORIAL LIBRARY
elected - 3 year term

Cindy Reedy	2024
Jessie Shiers	2024
Fayre Stephenson	2025
Brendan Schauffler	2025
Mark Maksimowicz	2025
Mary DeLano	2026
Deidre B. Fulton	2026

ZONING BOARD OF APPEALS
appointed - 3 year term

Kristina Kelley	2024
Thomas Curtis	2025
Vern Maxfield - Chair	2025
James Boyce	2026
Vacancy	2026
Vacancy	2026

NORWAY - PARIS SOLID WASTE
appointed – 3 year term

Dawn Noyes	2024
Corey Roberge	2025
Keagan McDonough	2025
Vacancy, Alternate	2026

NORWAY PARIS CABLE COMMITTEE
appointed – 3 year term

Shirley Boyce	2024
Corey Roberge	2025
John Hersey	2026

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



An open trolley car advertises Electra Park – the park was built to increase ridership of the trolley. It featured an outdoor theater that seated several hundred people, a croquet field, and refreshment stands. Electra Park is located where the Save-A-Lot shopping center is today.

TOWN MANAGER
TREASURER ~ TAX COLLECTOR ~ ROAD COMMISSIONER
DIRECTOR OF COMMUNITY DEVELOPMENT
Jeffrey B. Wilson

CHIEF FINANCIAL OFFICER ~ 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
Vacant

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
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
Michael Moore
Nathan Meserve
Keegan 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 ~ System Operator
Erik Kirchner ~ System Operator

DIRECTOR OF PARKS, RECREATION & CEMETERIES

Deven Pendexter

ANIMAL CONTROL OFFICER

Robert Larrabee

FIRE CHIEF AND EMERGENCY MANAGEMENT DIRECTOR

David Knox

LIBRARY DIRECTOR NORWAY MEMORIAL LIBRARY

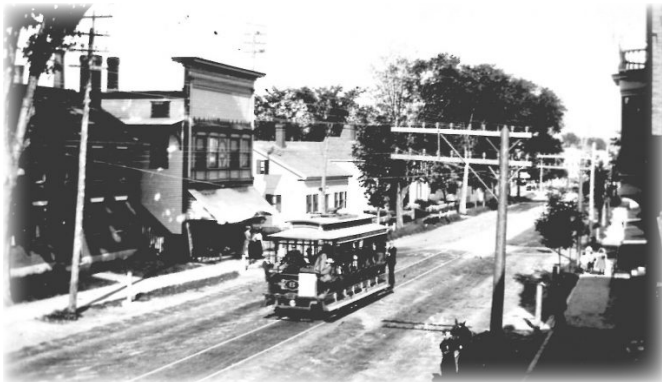
Beth Kane

NORWAY WATER DISTRICT

Frank “Bo” Britton ~ Superintendent
Joelle Dennison ~ Administrative Assistant

SUPERINTENDENT OF SCHOOL ADMINISTRATIVE DISTRICT #17

Heather Manchester



The Norway-Paris Street Railway had the distinction of being Maine’s shortest trolley line, and operated between 1895 and 1918.

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 draft of the most recent audit is enclosed. This past fiscal year saw many changes to the staff and leadership to the Town. New Police Chief, Fire Chief, Town Clerk, Highway Foreman and Recreation Director and an Interim Town Manager to name the leadership changes. Happy retirement to all of you and thank you for all of your service to the Town. We rebuilt the basketball court on Cottage Street with a grant from the New Balance Foundation. The fuel depot system at the new highway garage was totally rebuilt to meet all of the current state fuel codes. MDOT awarded the Town 3 separate partnership projects, rebuilding of Paris Street, spot improvements on Main Street and a planning grant to study ADA issues along Main Street, speed calming measures approaching Main Street from the Lake Road, review future improvements including drainage, sewer lines and water lines located under Main Street. The Town office Phase 2 is project for renovations to the police department and the community room is still moving forward with Funding from an \$850,000 federal grant.

The annual Town meeting will be held on Monday evening, June 17th 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, 2024.

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 bucket loader that plows 11 parking lots. The sidewalk tractor takes care of plowing sidewalks. As of March 4, 2024 we have responded to 21 weather events, either plowing or sanding and snow removal. We have used 730 tons of salt and 2500 yards of sand so far.

This past year we replaced 20 cross culverts on Eddie Kahkonen Rd and Sodom Rd to get ready for paving. P&B Paving shimmed and over laid Eddie Kahkonen, Sodom, and Pleasant St from Hayden Ave to Penn Rd and Brown St. The highway department fixed many washouts in the last year from the three big rain events we had.

This coming year, the highway department will be working on making our roads more climate resilient by increasing our culvert sizing in many problem areas. The town secured a grant to replace two culverts that washed out in the December 2023 storm on Emerson Rd and the town is working on a plan to hopefully replace the culvert that the state posted on Crockett Ridge Rd pending town vote for the highway budget.

I would like to thank the crew for the hard work they do, and the sacrifices their families make for them to work all the crazy hours that come with the job we do as public works employees.

Stephen Powers

Road Foreman

REPORT OF THE TAX COLLECTOR & TOWN CLERK

The amount of real estate taxes committed for collection for 2022/2023 tax year was \$7,478,397.48. As of fiscal year end June 30, 2023, \$7,151,480.15 of the total due had been collected, or 95% of the committed amount. The amount of personal property taxes committed for collection for 2022/2023 tax year was \$112,750.65. As of fiscal year end June 30, 2023, \$108,989.64 of the total due had been collected, or 96% 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 the months of October through January. Real estate taxes, personal property taxes and sewer charges can also be paid. We have added on-line access to our real estate commitment book and tax maps.

Absentee ballots are available 30 days prior to an election. Absentee voting requests for ballots may be made on line at www.maine.gov, 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, 2022 - June 30, 2023

Super Pak	2
Hunting	30
Fishing	65
Crossbow	2
Archery	8
Combo Hunt/Fish	63
Combo Arch/Fish	1
Jr. Hunt	3
Small Game	0
Muzzleloader	12
Migratory Bird	0
Pheasant	0
Spring/Fall Turkey	8
Second Turkey	0
Bear	4
Coyote Night Hunt	4
1 Day Fish	1
Military Hunt/Fish	0
Military Dependent Hunt	0
Military Dependent Hunt/Fish	0
Expanded Archery-Antlers	3
Expanded Archery-Antlerless	2
Non-Resident Fishing	15
Over 70 Complimentary	1
Big Game	0
Apprentice Hunt	1

Dogs Licensed

Female & Male Intact Dogs	129
Spayed & Neutered Dogs	650
Kennels	10

Vital Statistics

	Resident	Non-Resident	Total
Births	56	175	231
Deaths	61	76	137
Marriages	34	26	60

2022 Outstanding Real Estate Taxes as of June 30, 2023

Austin, Robert & Karen	510.16	Morrison, Tammie	1485.17
Badgewick, Joseph	655.90	Moulton, Joshua	1187.33
Barker, Harlan K II	2493.94	Newcomb, Russell	405.89
Bragdon, Erin	1070.58	Newcomb, Russell & Allan	1645.47
Brooks, Paul	2797.65	Newcomb, Russell	219.10
Bulgajewski, Nathaniel	459.54	Paradis, Christine	602.36
Bumpus, Stanley & Martha	664.89	Pierce, Erik	5554.98
Buswell, Eulalie	1958.23	Piirainen, Kathleen	1301.99
Curtis, Walter Jr.	462.39	Portillo, Cassie	195.31
Davis Bradley Heirs	736.14	Prue, Raymond	513.77
Dean, Lesley & Gary	1952.80	Rich, Joseph & Nancy	1594.85
Dorr, Tobey	472.20	Richardson, Darel	1511.20
Dufton, Mark	73.27	Rogers, Earle Heirs	1368.88
Farrar, Russell & Lisa	396.19	Samson, Kayla	1096.17
Geiger, Mariel	2160.70	Smith, Michael	748.95
Graiver, Steven	5269.80	Stack, Gary	776.95
Graiver, Steven	1438.33	Stuart, Vance	2927.81
Graiver, Steven & Bonnie	1821.63	Sunset Properties	2466.23
Graiver, Steven & Bonnie	2250.97	Sunset Properties	642.13
Grover, Kimberly	115.87	Swan, Elaine Trust	1500.85
Henley, Michelle	710.84	Szczesuil, Daniel	3408.35
Hoffmann, Paul	6593.45	Thibeault. Gigi & William	1025.40
Jackson, Vernell	968.01	Thurlow, Melody	1435.76
Johnson, Tomas	2596.92	Toothaker, Austin	519.21
Leonard, Michael Heirs of	765.07	Vollmar, Brianna	520.59
Lewis, Isaiah	34.40	Watkins, Edward & Sandy	3238.58
Lovell, Donald & Christopher	1495.42	West, Rachel	186.40
Lowrey, Ann	159.55	Whittier, David	645.72
Martin, Danny	51.21	Wilson, Scott	852.59
McAllister, Stephen	376.22	Wolcott, Keith	2799.92
McMahon, Jennifer	1095.63	Wood, Peter	837.38
Micklon, Vira	1589.17	Wood, Peter & Timothy	1858.80
Molloy, Patrick	1425.50	Wood, Peter & Timothy	777.72

2022 Outstanding Personal Property Taxes as of June 30, 2023

Belanger, Jon	\$20.79
Belanger, Jon	\$13.23
Belanger, Jon	\$15.11
Cut Loose	\$455.39
GCN Holding LLC	\$1.97
Inn Town Motel	\$236.20
N & M Auto Sales	\$532.85
Thomas Mikkonen	\$15.11
Yap Fitness	\$636.79

Town Report

Code Enforcement 7/1/2022 – 6/30/2023

Permits

Building 209 permits issued
Totaling \$ 27,403.69 collected
Total new homes: 44
Totaling \$ 17,126.24 collected
16 of those in Norway Commons Mobile Home Park
24 building permit renewals
12 commercial permits

In 2021-2022 140 building permits were issued for a total of \$ 33886.09 collected

Plumbing

106 permits issued
Totaling \$ 15,079.00 collected
37 septic systems installed
Totaling \$ 9805.00 collected
6 systems had components replaced, \$ 900 collected
63 Internal plumbing Permits issued
Totaling \$ 4374.00 collected

Electrical

163 permits issued
Totaling \$ 5774.00 collected

Apartment rental inspections have restarted and are ongoing. 53 units were looked at in the time frame.

Respectfully submitted,
Chris Bilodeau

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

REPORT OF THE PLANNING BOARD

In 2022/2023, the Norway Planning Board acted favorably on 9 site plans, 4 commercial building permits, 13 business approvals, 12 shoreland zoning permits, 5 subdivision renewals, 1 subdivision amendment, 2 change in use, 3 commercial sign approvals, and 11 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



Open trolley #6 travels Main Street in Norway with a full car of passengers.

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 appreciate your continued support and partnership in keeping our community safe. It has been a busy year for the Police Department, and I want to thank my staff for their hard work and dedication. I applaud the efforts of these men and women.

At the Police Department I remain committed to transparency, accountability, and community engagement. I believe in open communication and building trust between Officers and residents. Your input and feedback are important as we work to understand and address the needs and concerns of our community.

Like most departments across the state, we've faced challenges, including fewer individuals choosing law enforcement as a career. I believe that the Town of Norway is fortunate that they have a group of experienced officers with a combined 129 years of law enforcement service.

This year I have placed a strong emphasis on training and professional development. Many of our officers have received specialized training focused on de-escalation, mental health, and non-lethal use of force. I hope to continue this trend into the future. I am committed to ensuring that officers have the necessary skills, equipment, and knowledge to effectively serve the community.

As we move forward, the Norway Police Department remains dedicated to building upon these foundations and exploring new ways to collaborate with the community. This will help us address emerging challenges and build a safer community. We encourage you to continue to share your feedback, concerns, and ideas with us, as your input is essential in shaping our approach to public safety.

In closing, I want to express our sincere appreciation to each and every member of our community for your ongoing support, cooperation, and partnership. The town should be proud of the department that it has built.

I look forward to the year to come,

Jeffrey Campbell, Chief of Police

Norway Police Department Annual Report, January 01, 2023 through December 31, 2023

Administrative	5	Sex offenses	7
Agency Assist	864	Sex offender violations	1
Alarm	87	Suicidal Person	27
Alcohol Offense	12	Suspicious activity	403
Animal Problem	25	Traffic Accidents	187
Assault	21	Theft	73
Attempt to locate	15	Threatening	8
Attended/Unattended death	5	Traffic citations	54
ATV complaint	4	Traffic warnings	156
Bail check	14	Trespassing	122
Bail violation	33	Unwanted Person	37
Burglary	9	Utility Problem	4
Child abuse/Endangerment	13	Vehicle Off the Road	9
Citizen assist	74	Vehicle Theft	5
Civil Dispute	118	Violation of PFA/HARS	2
Controlled Substances	99	Warrant arrests	58
Counterfeit	2	Weapons offenses	2
Criminal Mischief	13	Welfare check	129
Curfew Violation	4		
D.U.I.	13		
Damaged Property	16	<u>TOTAL CALLS</u>	<u>4,042</u>
Details (traffic/school/radar, etc)	304		
Disabled vehicle	30		
Disorderly conduct	123		
E911 hang up calls	348		
False Reports to Police	2		
Fireworks complaint	10		
Fish & Game complaints	21		
Fraud/ID Theft	14		
Harassment	30		
Homicide	1		
Illegal Dumping	24		
Indecent Exposure	1		
Juvenile problems	67		
Lost/Found Property	46		
Motor vehicle complaints	123		
Operating After Suspension	32		
Parking complaints	56		
PFA/Harassment Orders	36		
Probation violations	2		
Receiving Stolen Property	1		
Repossessed Property	2		
Resisting arrest	2		
Search warrants	19		
Sex Offender Registry	22		

Norway Fire Department



To the good citizens of Norway,

This year, 2023, the call volume dropped to the "NORMAL" of 373 calls for service. Though we had a few big storms, they didn't impact the Fire Department as much as the storms of 2022. I would like to thank you for not driving around road closed signs, barriers, and traffic cones as they are there for your safety.

The call breakdown is as follows:

Fires – 23	Motor vehicle accidents – 58
Fire Alarms – 29	Carbon Monoxide Alarms – 17
Pace / EMS Assists – 17	Lifeflight LZ – 28
Smoke/odor/propane – 14	Hazardous Materials – 5
Water Problems – 33	Lockouts – 8
Lines Down/Electrical – 43	Tree/Limb Problems – 13
Other service Calls – 16	Outside Fires – 11
Mutual Aide Assists – 58	

Mutual aid calls in 2023 made up approximately 15.5 % of our calls for service as many local towns are short of responders during daytime hours as most work out of the area. Mutual aid calls comprise of fires, traffic accidents, and other assorted calls. Also, labor intensive fires require more responders, and departments are forced to reach out to further towns for assistance. We in Norway are fortunate to have some members of the highway department as members of the fire department trained to various levels, to respond during the day, when available. I see daytimes, Monday to Friday 7a to 5p, as our most vulnerable times of getting a Fire truck immediately on the road with at least two people for a life safety call.

We responded for mutual aid to the towns of Bridgton (2), Buckfield (4), Greenwood (1), Harrison (6), Otisfield (6), Oxford (11), Paris (21), Sumner (3), Waterford (1), West Paris (2), and Woodstock (1). We currently have 32 members trained at various levels from support roles to SCBA firefighter. Two members are currently enrolled in a Firefighter 1&2 program sponsored by Tri – County training and two members recently graduated from the Firefighter 1&2 training sponsored by 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 officers and members of Norway Fire for their efforts and time away from family responding to calls for service amid the department changes.

Lastly, I would still like to thank retired Chief Yates for his support and guidance through this first year as Fire Chief. 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 www.wardensreport.com or you can come to the fire station for a permit. The Chiefs cell number is 207-890-0315, The station number is 207-743-5300.

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. If you need assistance with your smoke detectors (changing batteries, alerting with no smoke, etc), you can call the Chiefs cell at 207-890-0315.

Sincerely,

Chief David Knox

Report of General Assistance Director

Hello from the General Assistance Office! General Assistance is a program offered by the Town to help meet basic needs for those who qualify. Basic needs are considered as those essentials one needs to survive-things like food, heat, housing, etc. For the fiscal year 2022-23, the General Assistance program issued \$6400.74 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. If someone were to have an emergency after hours they are able to contact dispatch and they will contact me directly regarding the situation. 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 October of 2023, the Town of Norway, in conjunction with the Salvation Army, hosted a Coat Giveaway. We had more than 20 bags of coats donated to us here at the Town Office. The remaining coats were donated to The Table on Main St.

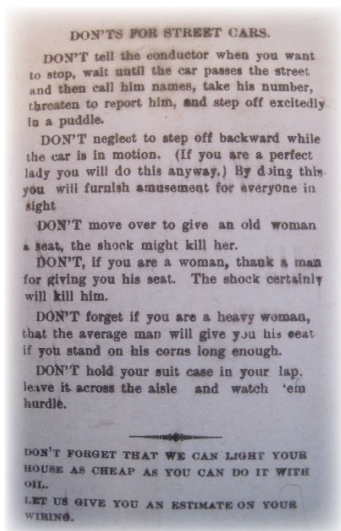
We were also able to partner with The Norway Grange for Thanksgiving. They were able to provide us with 4 Thanksgiving baskets for families in need.

This year we also had the opportunity to represent Salvation Army for Oxford and Androscoggin Counties. We helped with The Angel Tree program, and were able to provide Christmas presents for 9 families with the help of Moss Brook Church.

We were also very thankful to have received another \$2500 donation from Daddy O's. With that we are able to help certain families who may not qualify for General Assistance benefits but still need a little help.

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

-Christian W. Cummings



A 1906 table of departure times for the trolley listed some "DON'TS" for street cars on the back.

ANNUAL REPORT OF THE PARKS, RECREATION & CEMETERIES DEPARTMENT

It's been a little over a year now since Deven Pendexter and Angie Paine took over Norway Parks, Recreation and Cemeteries from the great Deb Partridge. All of Debs hard work over the last 26 years put Norway Parks and Recreation's reputation at the top. Angie and I look forward to keeping the expectations high! In the last year we have been able to successfully get all previous programs back up and running as well as create and offer new programs and activities for all members of the community.

Programs

Norway Parks and Recreation has been working hard over the last year and was able to successfully bring back and offer the family fishing festival, softball, tee ball, youth swim lessons, youth soccer, youth tennis, pumpkin painting, youth basketball, afterschool ice-skating, ice-skating party, Easter Egg hunt and a variety of different craft nights. Once we were able to get previous activities and programs back up and running, we set our sights on offering new programming and socialization events for all ages. Some of these new programs include open gym, family friendly dances, adult soccer, Norway hikes, zombie survival camp, family paint nights, Gingerbread house decorating contest, chartered bus trip to Boothbay Gardens Aglow, Chair yoga and Family yoga.

Check the town web site www.norwaymaine.com/pages/recreation-programs-events or like us on Facebook at Norway Parks and Recreation for more up-to-date information on programs, facilities and special events.

Facilities

Lake Penesseewassee Park

The Courtesy Boat Inspection at the Boat Landing, in partnership with the Lakes Association of Norway, will continue in 2024. The Inspector will ask to check your boat for lake-destroying invasive aquatic plants and organisms before you go into the water and when you come out. Please help us protect our Lake from invasive species. There is a Donation Box at the Boat Ready Area; all funds go to support the costs of the Courtesy Boat Inspection Program (CBI).

Amenities at the Park include two beaches, a boat landing, two playgrounds with over 40 elements, sand volley ball court, basketball court, fitness trail, picnic tables, benches and a picnic shelter.

Lovejoy Farm Sports Complex

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

Norway Recreation has taken over the Norway Youth Baseball program as of 2024.

Cottage Street Recreation Area

If you would like to use the tennis / pickle ball 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 pickleball are to be played on these courts as the surface is sensitive to other traffic. Be on the look out for some summer adult programming on these courts! The Basketball court is open and available for free play anytime. Please no hanging from the basketball hoop rims!

The Bruce Fox Memorial Ice Rink and the New Balance Warming Hut were open 5 days a week this season. Thank you to those who came and ice skated with us, we were able to skate for almost 2 months!

Town Gardens

These are located at the median by Aubuchon, corner garden by Guy E Rowe School, Town Office Complex which includes the Fountain Garden, Beal's Hotel Parking Lot, daylilies along Cottage Street, Longley Park Square on the corner of Main Street and Deering Street, Municipal Parking Lot (behind Fare Share Co-Op), Bob Butter's Memorial Park, Beaudoin Circle and Water Street parking lot.

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. The price for a full burial plot is \$500 for a cremation plot in the Memorial Garden is \$400.

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

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 and we want to thank all the organizations, businesses and individuals who donate their time, funds, and/or materials to keep these programs going, facilities maintained and improved and special events growing for all Norway citizens and visitors to use and enjoy!

Please contact Deven or Angie at (207) 739-7050, or dpendexter@norwaymaine.com and/or apaine@norwaymaine.com if you would like to help or have any questions, comments or concerns.

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

March 2024

REPORT OF THE ANIMAL CONTROL OFFICER

407 Complaints

8 Animal Trespass

12 Animal Bites

54 Cat Complaints; including taken to shelter if necessary

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

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

Respectfully submitted,

Robert Larrabee, ACO



The Norway-Paris Street Railway travels Main Street in Norway in the winter.

RESPONSIBLE PET CARE OF OXFORD HILLS, INC.
Shelter & Adoption
9 Swallow Road, South Paris Maine
responsiblepetcare.org

Responsible Pet Care of Oxford Hills, Inc. is a non-profit, 501-C3 shelter for homeless, domesticated animals with a lifesaving philosophy. Located at 9 Swallow Road in South Paris, we are typically equipped to provide treatment and shelter for 100 felines and 20 dogs, but many times exceed those numbers if necessary. All cats and dogs are adopted into approved homes for reasonable adoption fees. All animals are spayed/neutered, vaccinated, tested and flea treated. In 2023, intake was 228 dogs and 499 cats at the shelter; 144 dogs were adopted and 499 felines. We also assisted countless pet owners with pet challenges they were facing, such as to help them to keep pets in the home rather than to give them up, pet food support, spay/neuter grants and to locate lower cost services for spay/neuter. We also were able to host 4 low cost, 3 day spay/neuter clinics at our shelter.

In 2023, we had a very high census of felines, more than in 2022. The reason being a lack of spay/neuter services during the pandemic, a shortage of veterinarians and the increased cost of veterinary services. The demand in our area is high for low cost spay/neuter services and we will continue our clinics if we can find a veterinarian.

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

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

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

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

Responsible Pet Care Directors

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

REPORT OF NORWAY-PARIS COMMUNITY TELEVISION

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

Also available to view at www.npctv.org, Roku and Apple TV.

It is located at 3 Harrison Rd., Norway.

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

Local programming is produced by NPCTV staff and by volunteers.

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

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

Visitors are welcomed at any time.

Respectfully submitted,

Peter Morton
Station Manager
NPC-TV



The #3 trolley car travels Main Street in Norway.



Norway-Paris Solid Waste, Inc.

39 Brown Street • Norway, ME 04268-5614

Tel. 207-743-8518

March 1, 2024

The year 2023 has once again been a challenging year with the continued increases in prices on our fuel, utilities, hauling and tipping fees as well as unexpected compactor repairs of \$ 21,114.86 that was not in our budget. Fortunately, sales of recyclables have started to increase in value. In addition, we failed to receive the grant we applied for to replace some of our aging equipment. I will continue to pursue all grants that we may qualify for including but not limited to the AVCOG grant and Waste reduction grants.

Our residents are continuing to recycle and though we still lack enough trailers to keep up with the volume of solid waste we take in, we are making do and utilizing the demo and construction bins for collection of solid waste when we have no empty trailers. The public's acceptance of the persistent issue is starting to wean, but we simply don't have the capital to purchase another trailer.

I have been working with the Norway Paris Solid Waste Board of Directors and hope to work with the new Town Managers of Norway and Paris to see if we can come up with any solutions to the many issues that continue to plague us here at the Transfer Station.

We have a Facebook page that is now up and running where we post-holiday closures, closures for equipment breakdowns, and any other pertinent information that we need to make the public aware of. I continue to encourage residents to join our monthly board meetings and or to join our Board of Directors but have had no luck. We changed our hours of operation at the beginning of 2024 and have gotten new signage posted. Our new Monday late night (open until 6pm), which will start after Memorial Day and end after Labor Day has received a lot of positive feedback.

I am aware that there have been a lot of complaints and concerns concerning the Transfer Station and have tried to encourage anyone with issues to attend our Board Meetings or speak to me directly with little public response. We have tried handouts to inform and explain things that we are aware of being complained about, but the negativity continues. "I pay my taxes", is a common response to any reply that we give. The public's lack of participation in our board meetings and even a public forum that we had limits their knowledge of what it takes to operate this facility.

Tonia Pike

Facility Manager

**Norway Memorial Library
Annual Report for July 1, 2023, through June 30, 2024**

This fiscal year saw the completion of a strategic plan process. Members of the library’s board of trustees, volunteers, and the library director used responses from a community survey to determine areas of focus. The library’s board of trustees completed slate roof repair and replacement of roof shingles, transitioned to LED lights in the library’s parking lot and building exterior, and undertook a capital needs planning study to ensure that this asset of the town is maintained to be safe and comfortable.

This was the second of a multi-year collaboration between the Friends of Norway Memorial Library and volunteers from the Oxford County Cooperative Extension’s Master Gardener program to create library gardens that feature native plants and pollinators.

The following statistics are from the recently submitted Annual Survey of Maine Public Libraries for FY 2023.

- 2,990 children, teens, and adults attended 262 programs.
- More than 13,600 people visited the library.
- 2,310 people have current Norway Memorial Library cards, including 955 non-residents.
- Cardholders borrowed 32,869 physical and digital items.
- Our patrons received 3,490 items through interlibrary loan.
- We sent 6,830 items to other libraries.
- We answered 2,486 reference questions in person, by telephone, by email, or on social media.
- There were 109 reserved study room uses.
- 199 Take and Make kits were given to children and families.

Many people first think of books when they think of a library. Of course, we have those – in print and audio including digital audio, ebooks, comics, and graphic novels but we have so much more. This year, The Friends of Norway Memorial Library added access to free streaming video via the cloudLibrary and purchased a community pass to the Maine Mineral and Gem Museum in Bethel in addition to the four other park and museum passes they make available. We have study room space, laptops for use in the library for telehealth visits and virtual meetings, snowshoes in winter, art displays, programs for all ages, opportunities to volunteer, and assistance with technology, printing, scanning, and fax services. As I write this, we are distributing 500 pairs of free solar eclipse glasses for the eclipse on April 8, 2024.

All you need is a library card to access everything we offer. Come see us soon and use your library card or register for one. We look forward to seeing you in the library.

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 92 million gallons of reclaimed water. The Treatment Plant has a 96% removal of pollution that meets and exceeds water quality standards.

The sewer department installed a new Huber screen, replacing the prior screen that had been in service for over 20 years. Added 7 consumer owned propane tanks for backup generators at pump stations and treatment plant. Also we pressure washed the system and rebuilt 22 manholes.

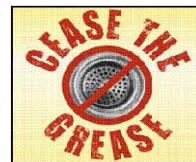
With climate change becoming more prevalent and increased precipitation it is important that customers do not have any illegal connections. The sewer use ordinance states no person shall discharge any storm water, surface water, groundwater, roof runoff, subsurface drainage, uncontaminated cooling water, or unpolluted commercial or industrial process waters to any public sanitary sewer. Storm water and all unpolluted drainage shall be discharged to sewers as are specifically designated as storm water storm water sewers, or natural outlet approved by Maine DEP and the Superintendent. Receiving and treating these unpolluted waters add to the cost of storing and treating the discharge.

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. Any sewer connections made without approval from the superintendent are also illegal. Sewer mains and pump stations can be overloaded. Not only can this cause serious health and safety concerns, it is also costing rate payers more money for treating clean water.

When anyone digs in the Town they must call Dig Safe at 1-800-344-7233 and 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 on 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 Norway Water District would like to announce the retirement of Joey Smith. Mr. Smith had worked for the water district for 21 years, taking over as Superintendent in 2019. Congratulations and enjoy your retirement!

The water district hired a new employee this year. Welcome Gilbert Ross.

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

We continue to 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,
Frank (Bo) Britton, Superintendent

"Norway Water District is an Equal Opportunity Organization"



Norway Downtown Annual Report 2023

Norway Downtown (ND) had a bustling and productive 2023, aligned with its mission to enhance and support our downtown in collaboration with various stakeholders, including the Town of Norway, businesses, organizations, residents, and the broader community. Main Street remains a highly sought-after location for businesses, with no businesses leaving and one new addition, The Wook Nook. Notably, there are currently no vacant storefronts available for rent on Main Street.

Our Annual Meeting, held at Norway Brewing Company in June, provided local business owners with an opportunity to gather and network, during which we honored Dennis Lajoie with the Andrea Burns Main Street Award.

We maintain our focus on the economic and physical well-being of our downtown area. In pursuit of this, we applied for \$1.778 million through a Congressionally Directed Spending Request on behalf of The Norway Maine Opera House Corporation. Additionally, we supported Developer Mike Haines in obtaining planning board approval to construct 15 affordable housing units in the abandoned Odd Fellows Building.

We reviewed the Town's sign ordinance, and began the process of rewriting it.

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

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

Norway Arts Festival ND lends financial support to cover the police presence necessary to close Main Street the day of the event. We have been a co-sponsor of the event in the past and look to perhaps return to that role when we have more bandwidth to do so.

Passport to Norway This was our second year doing this program during the week leading up to Labor Day. With 6 restaurants and 15 businesses participating, customer participation has grown since last year and we look forward to growing further in the future.

Halloween festival This is the 19th year of this event sponsored by ND and is definitely our biggest event. This year was challenging because of the shooting in Lewiston. We had to postpone the event for a week, but still ended up with a very successful event.

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

Oxford Hills Chamber of Commerce "Festival of Trees" We participated in the Festival of Trees event with items we purchased from local businesses.

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

Scott Berk

Norway Downtown Board President

Report of the Norway Museum & Historical Society for 2023

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

We had a very busy year in 2023. 170 people visited the museum and signed our guest book. Not all visitors or members of families sign the book, so there is not an exact count of the number of people who visit. Likewise, we don't know how many come to our Marigold Tearoom during the Music and Arts Festival held in July. We do know visitors came from 20 states, in addition to every county in Maine.

The society maintains a website and a Facebook page and we use both to provide information about our plans and activities. During 2023, our Facebook page increased from 961 to 1141 followers. There were 4,063 visitors to the website, with 705 being returning visitors. In total, 6,363 pages of the website were viewed.

We gratefully received 78 different artifact donations, totaling 237 new items for our collections and archives. We responded to 45 requests for information made by mail, email and Facebook. These inquiries most often concern requests for genealogical information or copies of old photographs and newspaper articles. Nine of the inquiries in 2023 concerned some aspect of Norway's snowshoe industry, an unusual peak in interest.

Three public programs were held in the summer: Brad Cummings speaking on the history of C.B. Cummings & Sons; Rev. Fayre Stephenson giving the history of the 1893 stained glass windows in the Universalist Church; and Susan Denison speaking on some of Norway's social clubs of the past.

Our long-term project indexing the contents of our large scrapbook collection continues and likely will be finished by the end of 2024. When complete, individual articles in the scrapbooks will be retrievable, allowing this often-overlooked historic resource to finally be available.

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

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

www.norwayhistoricalsociety.org
norwaymehistory@gmail.com
471 Main St. Norway, ME 04268

2023 REPORT OF LAKES ASSOCIATION OF NORWAY (Calendar Year)

In 2023, the Lakes Association of Norway (LAON) 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.

- **Watershed Management** seeks to reduce storm runoff erosion that carries pollutants such as phosphorus into lakes, which causes harmful algae blooms. This program has become increasingly important as severe weather becomes more normal, increasing erosion, hence increasing nutrients entering our lakes. Unfortunately, our water testing indicates this erosion is having a negative effect on water quality. Since 2016 we have completed watershed surveys on North Pond and Lake Pennesseewassee, finding approximately 220 erosion sites. With 180+ sites on Lake Penn, we established a 10 year plan, have completed the 1st phase, and have started phase 2. We applied for and received three EPA grants, allowing us to complete 80 remediation projects on those two lakes that will prevent over 100 tons of eroded soil per year from entering them. Hobbs Pond again experienced cyanobacteria blooms, but as a positive sign, to a much lesser degree than 2022. LAON is continuing its special water testing at Hobbs, and will conduct a survey to find sources of pollution in 2024. 2023 test results showed improvement, again a positive sign.
- **Water Quality Monitoring** assesses the health of our lakes by collecting water samples monthly for laboratory analysis. Unfortunately results indicate high phosphorus levels (causes algae growth), and almost zero dissolved oxygen at the bottom of our 3 deep lakes (releases bound phosphorus). These conditions are related, and neither is good for lake health. Soil erosion is a primary source of excess phosphorus, which supports the need for our watershed management program.
- **Courtesy Boat Inspections (CBI)** continues to be a highly successful program throughout Maine, with the goal of preventing destructive invasive plants from “hitchhiking” on boats that have visited infested lakes. A key part is educating the boating public on their responsibility for not carrying invasives between lakes. The increasing number of invasive species and boaters coming from other lakes make this program essential. Supporting that concern, the Maine DEP’s evaluation of vulnerability to invasive aquatic plants classified Lake Pennesseewassee as high risk. Working up to 64 hours/week, in 2023 we inspected nearly 2,000 boats at the Lake Pennesseewassee boat launch. The value of our program was demonstrated multiple times in 2017 and 2018 with saves stopping four invasive species, including a zebra mussel, and two more milfoil saves in 2022. This is a significant program since in addition to harming recreation, invasive plants can ruin a lake and the economy of the surrounding communities. One third of Maine’s infested systems are within 20 miles of our boat launch, so maintaining a proactive, preventive approach is necessary. The Town of Norway is a significant partner in this important effort. The tight job market makes it challenging to attract inspectors, and makes it necessary to pay above minimum wage.
- **Invasive Species Screening** is performed annually. Since we can’t guarantee invasive plants will not get into our lakes, we need to determine if any have been introduced. LAON contracts with professional lake scientists to conduct a full level 3 screening survey for invasive aquatic species on our four lakes. In addition, LAON organized volunteers as part of its “Invasive Plant Patrol” to check our lakes each year. Fortunately, no aquatic invasive plants were found. However, we are dealing with multiple shoreline invasives around Lake Pennesseewassee, including the yellow iris, purple loosestrife, and water forget-me-nots.
- **Outreach** efforts communicate best lake stewardship practices, stressing the roles individuals have in protecting the lakes, which benefits everyone in the area. LAON is present at town events such as the music and arts festival, and the food festival.

Respectfully Submitted,

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

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

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*



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Harris * **Norway**
Otisfield * **Oxford** * **Paris**
Waterford * **West Paris**

Spring, 2024

To the Citizens of Norway,

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

Earlier during this academic year, the MSAD#17 Board of Directors approved the Strategic Plan, which serves as the road map for improvement for the next three years. Four "strategic pillars" guide the work of the District:

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

The detailed plan outlines the vision of the District by identifying specific priorities, strategies for meeting those priorities, and the performance indicators that define success for the District. I invite you to read the plan, which is viewable at www.msad17.org, so that you understand the steps we are taking to improve outcomes for students, to recruit and retain staff, and to update our facilities.

The pillar "Maximize Facilities to Support Learning," outlines the District commitment to utilizing our facilities as efficiently as possible. The District was approved for a school construction project to replace the Agnes Gray building, which was constructed in 1895. Lavalée Brensinger Architects were hired to work with the District on the project, which involves a review of all of the elementary school buildings in the District. As part of the school construction process, the Maine Department of Education requires the District to consider opportunities for consolidation of schools. Harriman Architecture and Design was hired to work with the District to develop the new middle school project. The MSAD#17 Board of Directors recently set the priorities for the building committee to include: Academic Excellence, a 6-8 Middle School, Equity for Quality (Facilities, Programming, Safety, Resources), Minimize Non-Instructional Cost (Operations), Universal PreK and Pre-PreK, Maximize CTE Pathways (K-12), Community Buy-In and Understanding, and Transportation.

The Guy E. Rowe School currently has 377 students enrolled in grades PreK-6. Some interesting facts about enrollment include:

- 45 students from Rowe attend another school in the district
- 1 student from Rowe attends a different district on a Superintendent's Agreement
- 8 students from another district attend Rowe on a Superintendent's Agreement
- 52 students from other schools in the district attend Rowe
- 126 students from Norway attend at Oxford Hills Middle School
- This will increase to approximately 176 students when 6th grade is moved to the new middle school
- 253 students from Norway attend Oxford Hills Comprehensive High School

The Guy E. Rowe School staff are excited to continue to offer outdoor learning opportunities for students. Recently, a new pavilion was erected on the school grounds in order to provide outdoor classroom space for students. The staff has worked with Sarah Timm, the Outdoor Learning Coach, to refine the instructional practices. The fifth grade students continue to enjoy their monthly trips to Roberts Farm. In addition, the second and third grade students have been enhancing their learning and understanding of all that goes into establishing and caring for gardens, at the Alan Day Community Gardens (ADCG). The program has provided our students experiential learning in a natural setting, with a hands-on approach to our curriculum.

The Guy E. Rowe School continues to implement Positive Behaviors Interventions and Supports (PBIS) in order to create school wide and classroom behavior expectations so that students feel safe, supported and ready to learn. The monthly PBIS assemblies honor students who are safe, respectful, and responsible, and also recognize the students that attend school 95% of the time or more. The principal reports that at the last assembly many students were honored. Parents are included in the assemblies.

The Rowe Cafe Club continues to be an ongoing highlight for our students. Volunteers from the community sign up to have lunch with classrooms, which helps to build strong and healthy relationships and resilience in our kids. We are so grateful for this support from local community members.

Rowe teachers have been working diligently to implement our new math program, Illustrative Math. Teachers have noted improvements in students' math skills, as well as higher test scores on the most recent STAR assessment. In addition to working with the school's math coach, monthly grade level meetings provide teachers with opportunities for professional development.

In May, Rowe fifth graders will take part in a Junior Achievement Workshop. Leaders from Norway Savings Bank will come to Rowe to share their expertise and real-life experiences to teach students about entrepreneurship, financial literacy, and work readiness.

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

Sincerely,
Heather Manchester
Superintendent of Schools

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



HOUSE OF REPRESENTATIVES

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H. Sawin Millett Jr.

37 Golden Guernsey Drive,
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Residence: (207) 592-5398
Sawin.Millett@legislature.maine.gov

January 2024

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative. I look forward to the challenges ahead as we enter the second regular session of the 131st Maine Legislature.

I have been honored to serve on the Joint Standing Committee for Appropriations and Financial Affairs Committee, to which leadership has appointed me. This has been a great honor for me serving as the lead for many years on this Committee helping to steer the State of Maine's finances. For this, I am extremely grateful.

Last year in the 131st Legislature, I championed legislation to improve child welfare and hold the Office of Child and Family Services accountable for lives lost under their watch. We also tackled some of the funding issues plaguing Maine's roads, bridges, and transportation infrastructure by passing LD 259 with the leadership of Senator Brad Farrin. The new law creates a sustainable source of funding for the Highway Fund by dedicating 40 percent of the 5.5 percent sales tax on vehicle purchases and 40 percent of sales and use taxes collected by the Bureau of Motor Vehicles. It is expected to generate more than \$200 million for infrastructure repairs per biennium. I hope to work on more common sense solutions such as this in this session.

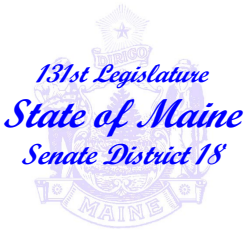
I also look forward, to continuing the work of ensuring that your tax dollars are well spent and working on legislation to lower taxes for all Mainers. I will make sure your voices continue to be heard in Augusta.

Once again, thank you for the opportunity to represent you, the people of District 81. Please call me anytime at **207-287-1440** or email at Sawin.Millett@legislature.maine.gov to keep me updated on your concerns. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

Sincerely,

H. Sawin Millett Jr.
State Representative

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



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

Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business. I am grateful you have put your trust in me, and I will continue to work tirelessly on behalf of the people of Senate District 18.

The First Regular and First Special Sessions of the 131st Maine State Legislature were notable as there were over 2,600 legislative bill requests and 2,019 of them were officially printed as Legislative Documents (LDs). No legislature this century has had as many LDs printed during its first year.

One area of success was in the Highway Fund. In the past, the Highway Fund has been supported through gasoline taxes, which have been declining for years due to more fuel-efficient and electric/hybrid vehicles, and bonding. However, we now have created a sustainable source of funding to maintain our transportation infrastructure. This is done by dedicating 40% of the vehicle sales tax and the sales and use taxes collected by the Bureau of Motor Vehicles. It is predicted to raise more than \$200 million for infrastructure each biennium.

The Second Regular Session will begin in January 2024. I am eager to discuss the issues important to all of you. I have heard from many of you regarding the biggest concerns you are facing, including the protection Maine's natural resources, increased costs of everyday items, access to health care and child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and crime, among others. I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 131st Legislature has a great deal more work to do. However, I believe that if we work collaboratively, there is nothing we can't accomplish. Please feel free to contact me by calling (207) 287-1505 or emailing me at Richard.Bennett@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Richard Bennett
Senator

Fax: (207) 287-1527 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate



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.

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

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 2024. 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



ANGUS S. KING, JR.
MAINE

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United States Senate

WASHINGTON, DC 20510

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INTELLIGENCE
VETERANS' AFFAIRS

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – *Dirigo* – because you all certainly do lead the way and exemplify the best of Maine.

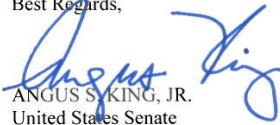
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,


ANGUS S. KING, JR.
United States Senate

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COMMITTEES:
APPROPRIATIONS
Vice Chair
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator



Janet T. Mills
GOVERNOR

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

Spring 2024

Dear Maine Resident:

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

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

At the same time, we have our challenges. In late October, a gunman took the lives of 18 innocent citizens and injured many more in an act of senseless and unconscionable violence. Then, in December and January, heavy rains and powerful winds brought massive flooding that destroyed homes and businesses, roads, and bridges, and changed the very landscape of our coast.

I have proposed legislation to address both issues — first, to rebuild from these storms and prepare for those to come; and, second, to expand mental health services and keep weapons out of the hands of dangerous people to better protect public safety.

We have made good progress over the past five years to ensure that every person can find a good-paying job in Maine; have affordable health insurance; have the peace of mind that their children are safe at home and at school; breathe clean air and drink clean water and enjoy the rolling hills, lush forests, mighty rivers, and bold coast of Maine.

There are still plenty of challenges, particularly when it comes to the affordability of housing, child care, energy, and other things, but thanks to the resilience and the resolve of Maine people, I am more confident than ever before in the future of our state.

It is my honor to serve as your governor.

Sincerely,

Janet T. Mills
Governor



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FAX: (207) 287-1034

TOWN OF NORWAY, MAINE

Annual Financial Report

For the year ended June 30, 2023

DRAFT

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

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Independent Auditor's Report

Town of Norway Select-Board
Town of Norway, Maine

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

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

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Business-type Activities	Unmodified
General Fund	Unmodified
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, 2023 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified 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, 2023 and the respective changes in financial position, and where applicable, cash flows thereof, and the budgetary comparison for the General Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

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

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 \$618,096, increasing by roughly \$61,368 from the previous year.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsible 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 _____ 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.

South Portland, Maine

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

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

Financial Highlights

- The assets and deferred outflows of resources of the Town of Norway exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$31,743,873, a \$872,033 increase from last year.
- As of June 30, 2023, the ending fund balance of all governmental funds was \$6,166,637. Governmental funds include the General Fund, Municipal Building Construction Fund, Reserve Fund, and other nonmajor governmental funds.
- As of June 30, 2023, the General Fund balance was \$5,186,007, representing an increase of \$176,368. \$4,151,402 of the General Fund balance is unassigned. The unassigned fund balance has been used in recent years to help defray taxes. Norway manages the amount of its unassigned fund balance each year to make sure it is adequate to pay for up to 90 days operating expenditures.

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

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

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

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

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

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

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

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

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

	Governmental Activities 2023	Governmental Activities 2022	Business-type Activities 2023	Business-type Activities 2022
Current and other assets	\$ 7,517,737	7,703,553	871,509	870,527
Capital assets	<u>16,740,611</u>	<u>15,813,357</u>	<u>3,138,996</u>	<u>3,036,098</u>
Total assets	24,258,348	23,516,910	4,010,505	3,906,625
Deferred outflows related to pension:	361,356	425,660	31,850	35,860
Deferred outflows related to OPEB	<u>3,999</u>	<u>35,037</u>	<u>353</u>	<u>176</u>
Total outflow of resources	365,355	460,697	32,203	36,036
Long-term liabilities outstanding	4,770,365	4,549,636	697,147	695,042
Other liabilities	<u>1,062,603</u>	<u>639,661</u>	<u>8,680</u>	<u>8,785</u>
Total liabilities	5,832,968	5,189,297	705,827	703,827
Deferred inflows related to pensions	244,104	934,005	21,515	78,686
Deferred inflows related to OPEB	8,562	29,706	755	1,446
Deferred inflows related to leases	<u>108,807</u>	<u>111,461</u>	<u>-</u>	<u>-</u>
Total inflows of resources	361,473	1,075,172	22,270	80,132
Net investment in capital assets	12,081,804	11,518,932	2,513,313	2,365,430
Restricted	203,242	195,850	-	-
Unrestricted	<u>6,144,216</u>	<u>5,998,356</u>	<u>801,298</u>	<u>793,272</u>
Total net position	\$ 18,429,262	17,713,138	3,314,611	3,158,702

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

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

Government-wide Financial Analysis, continued

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

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

CHANGE IN NET POSITION

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

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

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

Financial Analysis of the Government's Funds

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

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

At the close of the most recent fiscal year, the Town's governmental funds reported combined ending fund balances of \$6,166,637; \$3,472,114 of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. The remaining fund balance (44%) is not available for general use and is for grants, trusts, capital projects, permanent funds, and other specific projects.

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

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

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

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

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

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

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

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

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

Next Year's Budget and Rates - The 2023-2024 budget 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.*

Bradley A. Plante
Interim Town Manager

DRAFT

BASIC FINANCIAL STATEMENTS

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

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 6,755,963	728,132	7,484,095
Taxes receivable	350,084	-	350,084
Tax liens	109,873	-	109,873
Due from other governments	-	33,246	33,246
Accounts receivable, net of allowance	171,326	110,131	281,457
Lease receivable	111,841	-	111,841
Inventory	9,518	-	9,518
Prepaid items	9,132	-	9,132
Capital assets, not being depreciated	1,749,131	34,531	1,783,662
Capital assets, net of accumulated depreciation	14,991,480	3,104,465	18,095,945
Total assets	24,258,348	4,010,505	28,268,853
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	361,356	31,850	393,206
Deferred outflows of resources related to OPEB	3,999	353	4,352
Total deferred outflows of resources	365,355	32,203	397,558
LIABILITIES			
Accounts payable and accrued expenses	210,266	8,680	218,946
Unearned revenue	215,941	-	215,941
Taxes paid in advance	4,026	-	4,026
Bond anticipation note payable	632,370	-	632,370
Noncurrent liabilities:			
Due within one year	420,248	46,086	466,334
Due in more than one year	4,350,117	651,061	5,001,178
Total liabilities	5,832,968	705,827	6,538,795
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	244,104	21,515	265,619
Deferred inflows of resources related to OPEB	8,562	755	9,317
Deferred inflows of resources related to lease	108,807	-	108,807
Total deferred inflows of resources	361,473	22,270	383,743
NET POSITION			
Net investment in capital assets	12,081,804	2,513,313	14,595,117
Restricted - nonexpendable principal	46,731	-	46,731
Restricted - grants and other	156,511	-	156,511
Unrestricted	6,144,216	801,298	6,945,514
Total net position	\$ 18,429,262	3,314,611	21,743,873

See accompanying notes to basic financial statements.

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

Functions/programs	Net (expense) revenue and changes					
	Expenses	Program revenues			In net position	
		Charges for services	Operating grants and contributions	Capital grants and contributions	Governmental activities	Business-type activities
Primary government:						
Governmental activities:						
General government	\$ 711,449	137,562	9,975	106,228	(457,684)	-
Protection	1,723,562	11,162	5,446	-	(1,706,954)	-
Health and sanitation	361,644	-	7,255	-	(354,389)	-
Highways	1,559,769	-	100,826	223,097	(1,235,846)	-
Special assessments	4,858,576	-	-	-	(4,858,576)	-
Culture and recreation	534,305	11,629	110,902	-	(411,774)	-
Unclassified	45,684	2,222	-	-	(43,462)	-
Interest on debt	89,088	-	-	-	(89,088)	-
Capital maintenance	193,769	-	-	3,286	(190,483)	-
Total governmental activities	10,077,846	162,575	234,404	332,611	(9,348,256)	-
Business-type activities:						
Wastewater	460,897	580,280	-	33,246	-	152,629
Total business-type activities	460,897	580,280	-	33,246	-	152,629
Total primary government	\$ 10,538,743	742,855	234,404	365,857	(9,348,256)	152,629
General revenues:						
Property taxes	-	-	-	7,597,776	-	7,597,776
Other taxes - excise	-	-	-	993,983	-	993,983
Grants and contributions not restricted to specific programs	-	-	-	1,367,920	-	1,367,920
Unrestricted investment earnings	-	-	-	77,350	425	77,775
Other income	-	-	-	27,351	2,855	30,206
Total general revenues	-	-	-	10,064,380	3,280	10,067,660
Change in net position						
Net position - beginning	-	-	-	716,124	155,909	872,033
Net position - ending	-	-	-	17,713,138	3,158,702	20,871,840
Net position - ending	\$ 18,429,262	\$ 3,314,611	\$ 21,743,873	<i>See accompanying notes to basic financial statements.</i>		

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

	General Fund	Municipal Building Construction Fund	Reserve Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 5,155,314	62	1,456,676	143,911	6,755,963
Taxes receivable	350,084	-	-	-	350,084
Tax liens	109,873	-	-	-	109,873
Accounts receivable	42,207	-	-	129,119	171,326
Lease receivable	111,841	-	-	-	111,841
Inventory	9,518	-	-	-	9,518
Interfund loan receivables	-	-	-	153,208	153,208
Prepaid items	1,452	-	-	7,680	9,132
Total assets	5,780,289	62	1,456,676	433,918	7,670,945
LIABILITIES					
Accounts payable and accrued expenses	95,249	42,848	-	8,144	146,241
Unearned revenue	-	-	-	215,941	215,941
Taxes paid in advance	4,026	-	-	-	4,026
Bond anticipation note payable	-	632,370	-	-	632,370
Interfund loan payables	142,485	-	-	10,723	153,208
Total liabilities	241,760	675,218	-	234,808	1,151,786
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	243,715	-	-	-	243,715
Lease related	108,807	-	-	-	108,807
Total deferred inflows of resources	352,522	-	-	-	352,522
FUND BALANCES (DEFICITS)					
Nonspendable	10,970	-	-	46,731	57,701
Restricted	-	-	-	156,511	156,511
Committed	-	-	1,456,676	-	1,456,676
Assigned	1,023,635	-	-	-	1,023,635
Unassigned	4,151,402	(675,156)	-	(4,132)	3,472,114
Total fund balances (deficits)	5,186,007	(675,156)	1,456,676	199,110	6,166,637
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 5,780,289	62	1,456,676	433,918	

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

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

Net position of governmental activities

\$ 18,429,262

See accompanying notes to basic financial statements.

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

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

See accompanying notes to basic financial statements.

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

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

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

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

Capital outlays	1,632,382	
Depreciation expense	(705,128)	
		927,254

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

43,277

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

Repayment of notes payable	362,792	
Repayment of financed purchases	67,856	
Proceeds from financed purchases	(162,660)	
		267,988

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

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

Change in net position of governmental activities (see Statement 2) \$ 716,124

See accompanying notes to basic financial statements.

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

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

See accompanying notes to basic financial statements.

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

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

See accompanying notes to basic financial statements.

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

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

See accompanying notes to basic financial statements.

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

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

See accompanying notes to basic financial statements.

TOWN OF NORWAY, MAINE
Notes to Basic Financial Statements

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

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

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

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

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:

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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.

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

M. Net Position

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

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

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

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

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

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, CONTINUED

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 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, 2023, the following funds had deficit fund balances:

Municipal Building Construction Fund	\$ 675,156
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Overspent Appropriations

The following cost center exceeded budgeted appropriations at June 30, 2023:

Protection	\$ 9,397
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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, 2023, the Town reported deposits of \$7,484,095 with a bank balance of \$7,611,684. None of the Town's bank balances were exposed to custodial credit risk as all bank balances were 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 22, 2022, on the assessed value listed as of April 1 for all real and personal property located in the Town. Taxes were due on November 18, 2022 and May 19, 2023; interest was charged at 4% on all unpaid taxes after those dates. Assessed values are periodically established by the Assessor at 100% of assumed market value.

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

The following summarizes the 2023 and 2022 levy:

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

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

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

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

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

CAPITAL ASSETS

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

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

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

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

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

CAPITAL ASSETS

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

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

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

Governmental activities:	
General government	\$ 54,122
Protection	103,686
Highways	535,709
Unclassified	11,611
Total depreciation expense – governmental activities	\$ 705,128

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

LONG-TERM DEBT

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

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

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

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

LONG-TERM DEBT, CONTINUED

Business-type activities:

Notes from direct borrowing (a)	\$ 670,668	-	44,985	625,683	46,086
Accrued compensated absences	23,217	-	-	23,217	-
Net pension liability (asset)	(5,754)	52,234	-	46,480	-
OPEB liability	1,157	610	-	1,767	-

Business-type activities

long-term liabilities	\$ 689,288	52,844	44,985	697,147	46,086
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(a) Includes both notes payable and financed purchases.

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

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

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

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

STATUTORY DEBT LIMIT

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

OVERLAPPING DEBT

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

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

FINANCED PURCHASES

The Town has entered into lease agreements as lessee for financing certain vehicle acquisitions, road equipment, and fire safety equipment. 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, 2023:

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

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

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

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

SHORT-TERM DEBT

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

LEASES

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

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

INTERFUND LOANS AND TRANSFERS

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

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

These transfers were budgeted transfers to fund certain activities.

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

FUND BALANCE

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

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

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

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

FUND BALANCE, CONTINUED

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

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Unassigned</u>
General Fund Inventory	\$ 9,518	-	-
General Fund Prepaid Items	1,452		
Muni Building Construction Fund	-	-	(675,156)
Nonmajor special revenue funds:			
Library	-	1,648	-
Grant Fund	-	53,551	-
Sanborn Trust	-	45,823	-
Nonmajor permanent funds:			
HD Cole Trust	5,000	-	(4,132)
Tessa Thibodeau Trust	25,000	10,010	-
Lakeview Cemetery	15,731	45,151	-
Minnie White Trust	1,000	328	-
Total	\$ 57,701	156,511	(679,288)

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

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, 2023, 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.maineper.org.

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

PENSION PLAN, CONTINUED

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

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

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

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

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

PENSION PLAN, CONTINUED

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

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

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

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

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

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

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

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

PENSION PLAN, CONTINUED

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

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

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

Discount Rate - The discount rate used to measure the total pension 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 <u>(5.50%)</u>	Current Discount Rate <u>(6.50%)</u>	1% Increase <u>(7.50%)</u>
Town's proportionate share of the net pension liability (asset)	\$ 1,695,232	573,822	(353,064)

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

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

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

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, 2023.

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.mainepeps.org.

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

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

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

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

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

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED

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

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

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

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

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

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

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED

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

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

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

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

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

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

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

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

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

SUBSEQUENT EVENTS

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

DRAFT

TOWN OF NORWAY, MAINE
Required Supplementary Information

Schedule of Town's Proportionate Share of the Net Pension Liability (Asset)											
Maine Public Employees Retirement System Consolidated Plan											
Last 10 Fiscal Years*											
	2023	2022	2021	2020	2019	2018	2017	2016	2015		
Town's proportion of the net pension liability (asset)	0.2159%	0.2304%	0.2284%	0.2317%	0.2377%	0.2494%	0.2341%	0.2382%	0.2309%		
Town's proportionate share of the net pension liability (asset)	\$ 573,822	(74,051)	907,534	708,219	650,444	1,020,972	1,243,872	760,071	355,318		
Town's covered payroll	1,596,738	1,524,366	1,475,459	1,412,074	1,394,129	1,343,332	1,234,299	1,249,673	1,231,473		
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	35.94%	-4.86%	61.51%	50.15%	46.66%	76.00%	100.78%	60.82%	28.85%		
Plan fiduciary net position as a percentage of the total pension liability (asset)	93.26%	100.86%	88.35%	90.62%	91.14%	86.43%	81.61%	88.27%	94.10%		

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

TOWN OF NORWAY, MAINE
Required Supplementary Information, Continued

	Schedule of Town Contributions - Pension									
	Maine Public Employees Retirement System Consolidated Plan									
	Last 10 Fiscal Years									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 170,099	169,993	157,577	147,547	141,207	133,856	127,616	109,853	97,474	80,046
Contributions in relation to the contractually required contribution	(170,099)	(169,993)	(157,577)	(147,547)	(141,207)	(133,856)	(127,616)	(109,853)	(97,474)	(80,046)
Contribution deficiency (excess)	\$ -	-	-	-	-	-	-	-	-	-
Town's covered payroll	1,602,867	1,596,738	1,524,366	1,475,459	1,412,074	1,394,129	1,343,332	1,234,299	1,249,673	1,231,473
Contributions as a percentage of covered payroll	10.61%	10.65%	10.34%	10.00%	10.00%	9.60%	9.50%	8.90%	7.80%	6.50%

TOWN OF NORWAY, MAINE
Required Supplementary Information, Continued

Schedule of Town's Proportionate Share of the Net OPEB Liability - Life Insurance						
Last 10 Fiscal Years*						
	2023	2022	2021	2020	2019	2017
Town's proportion of the net OPEB liability	\$ 0.1506%	0.1442%	0.1690%	0.1922%	0.1777%	0.1832%
Town's proportionate share of the net OPEB liability	21,814	14,885	22,296	41,127	35,896	41,421
Town's covered-employee payroll	1,596,737	1,524,366	1,475,459	1,412,074	1,394,129	1,234,299
Town's proportionate share of net OPEB liability as a percentage of its covered-employee payroll	1.37%	0.98%	1.51%	2.91%	2.57%	3.36%
Plan fiduciary net position as a percentage of the total OPEB liability	55.88%	67.26%	55.40%	43.18%	43.92%	unavailable

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

Schedule of Town's Contributions - Life Insurance						
Last 10 Fiscal Years**						
	2023	2022	2021	2020	2019	2017
Contractually required contribution	\$ 1,598	584	345	377	445	326
Contributions in relation to the contractually required contribution	(1,598)	(584)	(345)	(377)	(445)	(326)
Contribution deficiency (excess)	-	-	-	-	-	-
Town's covered-employee payroll	1,602,867	1,596,737	1,524,366	1,475,459	1,412,074	1,343,332
Contributions as a percentage of covered-employee payroll	0.10%	0.04%	0.02%	0.03%	0.03%	0.02%

** Only seven 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:

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

Mortality rates:

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

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

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

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

Mortality rates:

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

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

GENERAL FUND

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

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

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

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

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

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

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

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

RESERVE FUND

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

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

	Special Revenue Funds	Permanent Funds	Totals
ASSETS			
Cash and cash equivalents	\$ 45,823	98,088	143,911
Interfund loan receivable	153,208	-	153,208
Accounts receivable	129,119	-	129,119
Prepaid items	7,680	-	7,680
Total assets	335,830	98,088	433,918
LIABILITIES			
Accounts payable and accrued expenses	8,144	-	8,144
Unearned revenue	215,941	-	215,941
Interfund loan payables	10,723	-	10,723
Total liabilities	234,808	-	234,808
FUND BALANCES			
Nonspendable	-	46,731	46,731
Restricted	101,022	55,489	156,511
Unassigned	-	(4,132)	(4,132)
Total fund balances	101,022	98,088	199,110
Total liabilities and fund balances	\$ 335,830	98,088	433,918

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

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

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

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

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

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

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

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

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

	HD Cole Trust	Tessa Thibodeau Trust	Lakeview Cemetery	Minnie White Trust	Totals
ASSETS					
Cash and cash equivalents	\$ 868	35,010	60,882	1,328	98,088
Total assets	868	35,010	60,882	1,328	98,088
FUND BALANCES					
Nonspendable	5,000	25,000	15,731	1,000	46,731
Restricted	-	10,010	45,151	328	55,489
Unassigned	(4,132)	-	-	-	(4,132)
Total fund balances	\$ 868	35,010	60,882	1,328	98,088

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

	HD Cole Trust	Tessa Thibodeau Trust	Lakeview Cemetery	Minnie White Trust	Totals
Revenues:					
Other	\$ -	-	2,167	-	2,167
Investment income	-	-	88	-	88
Total revenues	-	-	2,255	-	2,255
Expenditures:					
Unclassified	-	250	-	-	250
Total expenditures	-	250	-	-	250
Excess (deficiency) of revenues over (under) expenditures	-	(250)	2,255	-	2,005
Net change in fund balances	-	(250)	2,255	-	2,005
Fund balances, beginning of year	868	35,260	58,627	1,328	96,083
Fund balances, end of year	\$ 868	35,010	60,882	1,328	98,088

(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
FY25 -2024/2025 TOWN MEETING WARRANT
(Covering the period 7/1/2024- 6/30/2025)

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

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Norway, in said County, qualified by law to vote in the Town of Norway, to meet at the Norway Fire Station, in said Town on Tuesday the eleventh day (11th) of June AD 2024 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 forum on Monday the seventeenth day(17th) of June, AD, 2024 at 7:00 pm, then and there to act on articles 3 through 42.

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

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

ARTICLE 3: To see if the voters wish to appropriate **\$18,051.36 from the Town's undesignated unrestricted fund balance to cover budget shortfall for FY23** (*General Liability \$8,875.00 and Worker's Comp \$9,176.36*) Insurance Department due to an unexpected premium increase after the budget was voted and approved. The Worker's Comp is due to employee injuries.

ARTICLE 4: To see if the Town will vote to set dates when 2024/2025 **taxes will become due**, when interest will be due and what rate will be charged.

- Select-board recommends: **FIRST HALF TAXES DUE NOVEMBER 15, 2024, SECOND HALF DUE MAY 16, 2025. INTEREST WILL BE CHARGED AT A RATE OF 8.5%. INTEREST NOT CHARGED TO THOSE WHO SUCCESSFULLY MAKE ALL TAX CLUB PAYMENTS.**

ARTICLE 5: To see if the town will vote to set the **interest rates to be paid by the town** on abated taxes pursuant to 36 MRSA section 506-A **A RATE OF 8.5%. State determined.**

ARTICLE 6: Shall the Town of Norway (the "Town"): **(1) approve** a capital project consisting of road repaving, reconstruction, improvement and repair of Crockett Ridge Rd. bridge, Emerson Rd. culvert, Nevers Ave., Dean Ave. Radcliffe St., Pikes Hill, Paris Street, Crockett Ridge Rd., Lee St., Crescent St. Carter St., Pleasant St. Ashton Rd.,

Stevens St., Maple St. Yagger Rd. Round the Pond Rd., Country Club Rd., Parsons Rd. and other ways yet to be determined, including engineering and design costs, transaction costs and other expenses reasonably related thereto (the "Project"); **(2) appropriate** the sum of \$1,500,000, plus any additional premium, to provide for the costs of the Project; **(3) authorize** the Town Chief Financial Officer and the Chair of the Select Board to issue general obligation securities of the Town (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed \$1,500,000, plus any additional premium, to fund the Project; and **(4) delegate** to the Chief Financial Officer and the Chair of the Select Board the authority and discretion to fix the dates, maturities, interest rates, denominations, calls for redemption (with or without premium), form, and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

FINANCIAL STATEMENT

1. TOTAL BOND INDEBTEDNESS

a. Bonds outstanding and unpaid:	\$ 480,000
b. Bonds authorized and unissued:	\$ 0
c. Maximum amount to be issued if approved:	\$ 1,500,000

2. COSTS

At an estimated maximum interest rate of 3.0% for a five (5) year maturity, the estimated cost of this bond will be:

Principal	\$ 1,500,000
Interest	\$ 117,182.15
Total:	\$ 1,617,182.15

3. VALIDITY

The validity of the bonds and the voter's ratification of the bonds may not be affected by any error in the above estimates. If the actual amount of the total debt service varies from the estimates, the ratification by the voters nevertheless conclusive, and the validity of the bond issue is not affected by reason of the variance.



 Town Chief Financial Officer

ARTICLE 7: To see if the Town will vote to raise and appropriate **\$637,412** for **Administration** as recommended by the select-board and budget committee. (2023-2024 appropriation \$596,050). Increase in wages/benefits, and postage.

ARTICLE 8: To see if the Town will vote to raise and appropriate **\$59,651** for the **Municipal Complex** as recommended by the select-board and budget committee. (2023-

2024 appropriation \$50,337). Increase in cost of building maintenance, heat and electricity.

ARTICLE 9: 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 10: To see if the Town will vote to raise and appropriate **\$106,563 for Planning and Enforcement** as recommended by the select-board and budget committee. *(2023-2024 appropriation \$104,839). Increase in wages/benefits, and planning board stipend.*

ARTICLE 11: To see if the Town will vote to raise and appropriate **\$1,215,472 for the Police Department** as recommended by the select-board and budget committee *(2023-2024 appropriation \$1,015,101). Increase in wages/benefits (9 staff), training, yearly licensing fees, fuel and vehicle maintenance.*

ARTICLE 12: To see if the Town will vote to raise and appropriate **\$352,426 for the Fire Department** as recommended by the select-board and budget committee *(2023-2024 appropriation \$324,370). Increase in wages, maintenance and protective clothing.*

ARTICLE 13: To see if the Town will vote to raise and appropriate **\$189,600 for Utilities** as recommended by the select-board and budget committee. *(2023-2024 appropriation \$170,937). Increase in electricity costs.*

ARTICLE 14: Shall the Town appropriate up to **\$260,000** from the **undesignated fund balance** to fund/purchase:

\$50,000 to the Plow Truck Reserve Account as recommended by the select-board and budget committee. (2023-2024 appropriation \$50,000).

\$50,000 to the Revaluation Reserve Account as recommended by the select-board and budget committee. (2023-2024 appropriation \$50,000).

\$10,000 to the Accrued Liabilities Reserve Account as recommended by the select-board and budget committee. (2023-2024 appropriation \$25,000).

\$150,000 to fund the future improvements to Paris Street in partnership with MDOT. (2023-2024 appropriation \$300,000).

ARTICLE 15: To see if the Town will vote to raise and appropriate **\$250,000 for Insurance** as recommended by the select-board and budget committee. *(2023-2024 appropriation \$204,000). Increase in Workers Compensation and General Liability insurance.*

ARTICLE 16: To see if the Town will vote to raise and appropriate **\$17,751 for Animal Control** as recommended by the select-board and budget committee. *(2023-2024 appropriation \$17,512). Increase from Responsible Pet Care Rates.*

ARTICLE 17: To see if the Town will vote to raise and appropriate **\$1,354,018 for Highways and Public Works** as recommended by the select-board and budget committee. (2023-2024) *appropriation \$1,132,097*). *Increase in wages, health insurance, maintenance and fuel (9 staff)*.

ARTICLE 18: 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 19: 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 20: To see if the Town will vote to raise, appropriate and expend the following sums for the following purposes for the **Capital Budget for Projects and Reserves** as recommended by the select-board and budget committee.

Capital Projects:

- **\$325,000 for In-Town and Rural (non-sewer/water) Road Improvements Projects.** (2023-2024 *appropriation \$300,000*). *Increase in material costs*

Sub Total Capital: \$325,000

Capital Reserves for future Projects and or Purchases:

- **\$2,500 for GIS mapping** (2023-2024 *appropriation \$2,500*).
- **\$65,000 for the Highway Truck/Plow Gear Replacement** (2023-2024 *appropriation \$50,000*).
- **\$40,000 for the Highway Equipment** (to fund the eventual replacement of the grader, loaders, sweeper and trackless, etc.) (2023-2024 *appropriation \$40,000*).
- **\$5,000 for the Sidewalk /Traffic Safety** (2023-2024 *appropriation \$5,000*).
- **\$30,000 for the Bridges & Large Culverts** (2023-2024 *appropriation \$25,000*).
- **\$5,000 for the Repair and Replacement of Computers, Software, Office Furniture and Equipment** (2023-2024 *appropriation \$5,000*).
- **\$5,000 for Repairs and Updates to the Municipal Building Complex** (2023-2024 *appropriation \$5,000*).
- **\$4,000 for the Eventual Repair and or Replacement to the Opera House Clock Tower Roof** (2023-2024 *appropriations \$5,000*).
- **\$2,500 for Tree Pruning, Tree Replacement and Removal** (2023-2024 *appropriations \$2,500*).
- **\$65,000 for the Fire Department Fire Truck Account** (2023-2024 *appropriations \$50,000*).
- **\$10,000 for Fire Department Equipment** (2023-2024 *appropriations \$10,000*).
- **\$3,500 for Cemetery Repairs** (2023-2024 *appropriations \$3,500*).

- **\$3,000 for Parking Lots, Playgrounds and Parks** (2023-2024 appropriations \$3,000).
- **\$2,500 for Dangerous Buildings** (2023-2024 appropriations \$2,500).
- **\$2,500 for Community & Economic Development** (2023-2024 appropriations \$2,500).
- **\$20,000 for Future Town Re-valuation** (2023-2024 appropriations \$20,000).
- **\$3,000 for replacement and or repairs to vehicles for Code, Admin and Recreation departments.** (2023-2024 appropriations \$3,000).
- **\$7,500 for Police department repair/ replacement of equipment.** (2023-2024 appropriations \$7,500).
- **\$1,000 Advertisement/Recruitment.** (current reserve \$2,601)
- **\$1,000 Municipal Sign.** (new reserve item)

Sub Total Capital Reserves \$278,000

Total for Capital Projects & Reserves \$603,000 (2023-2024 appropriations \$542,000).

ARTICLE 21: 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 (2023-2024 appropriation \$481,609).

ARTICLE 22: 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 23: To see if the Town will vote to raise and appropriate **\$590,830 for the Town's share of the operating cost of Norway/Paris Solid Waste, Inc.** as recommended by the select-board and budget committee. (2023-2024 appropriation \$477,200 as well as additional \$50,000 that required a special town meeting). Norway Paris Solid Waste has requested \$1,181,660 in total from both Towns. Approved agreement between Norway and Paris is both Town's pay a 50/50 share. \$1,181,660 divided in 2 = \$590,830 or 50%.

ARTICLE 24: To see if the Town will vote to raise and appropriate **\$27,928 for Cemeteries** as recommended by the select-board and budget committee. (2023-2024 appropriation \$21,402). Increase in wages and benefits.

ARTICLE 25: To see if the Town will vote to raise and appropriate **\$30,098 for General Assistance** as recommended by the select-board and budget committee (2023-2024 appropriation \$28,863). Staff wages and Health Insurance increase.

ARTICLE 26: 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 (2023-2024 appropriation \$25,000).

ARTICLE 27: To see if the Town will vote to raise and appropriate **\$373,903 for the Norway Library** as recommended by the select-board and budget committee (2023-2024 appropriation \$355,595). *Increase in wages and benefits (6 staff), electricity, and fuel.*

ARTICLE 28: 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 \$1,516,663 principal balance) in order to fund as recommended by the select-board and budget committee: \$70,000 for Recreation, (2023-2024 appropriation, \$70,000 for Recreation).

ARTICLE 29: To see if the Town will appropriate **\$244,926 for Parks and Recreation** as recommended by the select-board and budget committee funded from \$4,000 from snowmobile registrations for snowmobile trail maintenance, \$8,500 from Rec. program registrations, \$70,000 from the Sanborn Trust, leaving a balance to be raised of \$162,426 from property taxes. (2023-2024 \$160,685 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, \$70,000 from the Sanborn Trust, and \$79,834 raised from property taxes). *Increase for additional position.*

ARTICLE 30: To raise and appropriate **\$27,225 for Community Development to support: The Lakes Association of Norway for \$14,000, Norway Downtown for \$11,000, Norway Historic Society for \$2,000 and \$225 for dues to the Oxford Hills Chamber of Commerce** as recommended by the select-board and budget committee (2023-2024 appropriation \$25,225 - \$12,000 for the Lakes Association, \$2,000 for the Norway Historical Society, \$12,000 for Norway Downtown and \$225.00 annual dues to the Oxford Hills Chamber of Commerce).

ARTICLE 31: 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. (2023-2024 appropriation \$48,500).

ARTICLE 32: To see if the Voters wish to amend the **Building Code Ordinance**

ARTICLE 33: To see if the Voters wish to amend the **Site Plan Review Ordinance.**

ARTICLE 34: To see if the Voters wish to amend the **Shoreland Zone Ordinance.**

ARTICLE 35: To see if the Voters wish to amend the **Subdivision Ordinance.**

ARTICLE 36: To see if the Voters wish to adopt the **Sign Ordinance.**

ARTICLE 37: 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 38: 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.




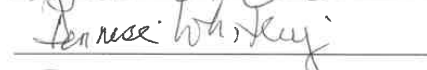
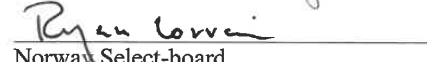
ARTICLE 39: To see if the Town will vote to authorize the Select-board to **appoint a Budget Committee**, said members of this committee to serve one year without pay.

ARTICLE 40: 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 41: To see if the Town will vote to have **\$1,761,200 in anticipated revenues deducted from the 2024/2025 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). (2023-2024 appropriation \$2,181.850).

ARTICLE 42: 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 2nd day of May, AD, 2024

	Russell Newcomb, Chair
	Danielle 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 Monday – 8am to 4pm (summer hours only - Memorial Day to Labor Day the transfer station will be open until 6pm) Tuesday/Wednesday - CLOSED Thursday/Friday/Saturday – 8am to 4pm Sunday – 8am to 1pm (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