

2017

Town of Norway Annual Report of the Municipal Officers 2017

Norway, Me.

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TOWN OF NORWAY

ANNUAL REPORT OF THE MUNICIPAL OFFICERS

2016 ~ 2017



Photo credit Paulette Tabb

YEAR END JUNE 30, 2017

The Norway Country Club is the home of Maine's most scenic 9 hole Golf Course designed by George Dunn in 1929. The beautiful, historic clubhouse sits high enough to enjoy one of most beautiful views in town that looks down on Norway Lake. Views of the White Mountains can be seen off the 1st tee. The clubhouse building sits on one of the oldest properties in town, located on land that Jeremiah Hobbs purchased from Henry Rust in 1786 when settlers first came to Norway (then known as "Rustfield"). Original buildings constructed were eventually lost to fire prior to Louisa R. Quint securing the property and erecting the present buildings in the mid 1800's. Water is still drawn from nearby Hobbs Pond to maintain the greens. The NCC welcomes golfers of all ages, serves meals and offers a full service bar. The dining room is both lovely and charming; a great place to rent for private functions.



The Norway Diner was built by C. Pierce Chappell, well known as a “reinsman” in the area. It opened for business in February 1940, and was located on the south side of Main Street in an empty space between the original J.J. Newberry’s building and what is now known as the Crane Block (that space is now the location of the Norway Savings Bank operations center). In 1946, J.J. Newberry wanted to expand into that space and in January 1947, the diner began its journey to Brunswick, Maine, having been purchased by Robert Buchanan. It is now known as the Brunswick Diner and is still in operation today.



Sidney Gordon Photo Collection

Norway Diner with the original J.J. Newberry store just beyond.



Jack Quinn Photo

Above photo is getting the Diner ready to be moved to Brunswick.



Sidney Gordon Photo Collection

The Norway Diner at it's new home in Brunswick with new name the "Miss Brunswick Diner". Currently it is known as the "Brunswick Diner" located at 101 Pleasant Street. This photo circa 1995.

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GENERAL INFORMATION

Settled and known as Rustfield	Spring 1786
Incorporated as Town of Norway	March 7, 1797
Population last census	5,014
Elevation	380' above sea level
Latitude	44' 13' West
Longitude	70' 32'
Area	30,766 Acres
Town's Valuation 2014/2015	\$443,606,100
State's Valuation 2014/2015	\$431,750,000

REPRESENTATIVE TO LEGISLATURE DISTRICT 71

Tom J. Winsor
107 Thurston Road
Norway, Maine 04268
207 / 527-2233
FAX 207 / 527-2233
email: twinsor@megalink.net
HOUSE OF REPRESENTATIVES
State House Station 2
Augusta, Maine 04333-0002
1-800-423-2900 year-round toll free message center
207 / 287-1400 Voice 207 / 287-4469 TTY
State House email: RepTom.Winsor@legislature.maine.gov
Maine Legislative Internet Web Site – <http://janus.state.me.us/legis>

STATE SENATOR DISTRICT 19

James Hamper
1023 King Street
Oxford Maine 04270
207 / 539-4586
senatorhamp@gmail.com
SENATE CHAMBER
3 State House Station
Augusta, Maine 04333
1-800-423-6900 (message center during session)
207 / 287-1505 Voice

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

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

BOARDS, COMMITTEES & DEPARTMENTS

SELECTMEN & OVERSEERS OF THE POOR
 elected - 3 year term

Warren Sessions	2020
Michael W. Twitchell	2020
Russell Newcomb	2018
Thomas Curtis	2019
Bruce Cook	2019

S.A.D. #17 DIRECTORS
 elected - 3 year term

Michael R. Marshall (resigned, Curtis Cole appointed to 2018)	2020
Jared Cash	2018
Stephen Cummings	2018
Donald Ware	2019

PLANNING BOARD
 appointed - 3 year term

Anthony Morra	2020
Michael Quinn	2020
Mary Lou St. John	2020
Anita Hamilton	2018
Dennis Gray, Chairman	2018
Conrad McAllister, Alternate	2019
Thomas Hoffelder, Alternate	2019

FIRE DEPARTMENT
 3 year term

James Tibbetts, Assistant (appointed)	2020
Dennis Yates, Chief & Fire Warden (position becomes appointed 2018)	2018
Timothy Yates, Assistant (appointed)	2019

TRUSTEES OF NORWAY WATER DISTRICT
 appointed - 3 year term

Matthew Gurney	2020
Michael Noble	2018
Stephen Cummings	2019

TRUSTEES OF NORWAY MEMORIAL LIBRARY

elected - 3 year term

David Porter	2020
Thomas Webster	2020
Cindy Reedy	2018
Michael Vandemark	2018
David Wilson	2019
Thomas Curtis	2019
Janice Cardoza	2019

ZONING BOARD OF APPEALS

appointed - 3 year term

James Boyce	2020
Vacancy	2017
Joseph Cummings	2020
Vacancy	2019
Vern Maxfield	2019
Carol Roth	2018

NORWAY - PARIS SOLID WASTE

appointed – 3 year term

Corey Roberge	2019
Gary Howe, Alternate 1 year term	2018
Anthony Morra	2018

NORWAY PARIS CABLE COMMITTEE

appointed – 3 year term

Shannon Moxcey	2018
Corey Roberge	2019
H. Craig Moore III	2020

RECREATION COMMISSION

appointed – 1 year term

Steven F. Merrill, Chairman	Heather MacIsaac
Cassidy, MacIsaac – Student Rep	Saara Leduc
Denali Barker – Student Rep	Elizabeth Smith
Jason Shiers	

BUDGET COMMITTEE
appointed – 1 year term

James Boyce
Michael Mann Jr.
Carol Roth
Eric Ross

Gary Howe
Thomas Curtis
Joan Beal
Donald Allen

BOARD OF ASSESSMENT REVIEW
appointed – 3 year term

Jean Brunjes	2019
Vacancy	2020
Edgar Damon Jr.	2020
Vacancy	2018
Vacancy	2018

ROADS COMMITTEE
appointed – 1 year term

Michael Marshall
Stanley Parsons
Theodore Kehn
Kenneth Zerbst

Richard Suomela
John Seilonen
Richard Sousa

LAKE VIEW CEMETERY DIRECTORS
appointed – 3 year term

George Tibbetts	2019
Susan Dennison	2019
Mary Lou St. John	2018
Dennis Lajoie	2020
Vacancy	2020

LAKEVIEW CEMETERY TRUSTEES
appointed – 3 year term

Vacancy	2019
Douglas Mawhinney	2018
Vacancy	2020

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

Dennis Lajoie

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

Carol H. Millett

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

Shirley H. Boyce

ASSESSOR

Natalie P. Andrews

**WASTEWATER BILLING/COLLECTION ~ CUSTOMER SERVICE
PAYROLL CLERK ~ EMERGENCY MANAGEMENT DIRECTOR**

Bonita B. Seames

**BUREAU OF MOTOR VEHICLES REGISTRATION AGENT
CUSTOMER SERVICE**

Heidi Schreiber

POLICE DEPARTMENT

Robert Federico ~ Chief

Elizabeth Springer ~ Secretary

Gary Hill ~ Investigator

Jeffrey Campbell ~ Investigator

Mitchell Shaw ~ School Resource Officer

James Ventresca ~ Officer

Robert Federico II ~ Officer

Stephen Cronce ~ Officer

Daniel Brown ~ Officer

John Lewis ~ Officer

“Bolo” ~ K9



HIGHWAY DEPARTMENT
Arthur Chappel ~ Highway Foreman
Stephen Powers Jr. ~ Assistant Highway Foreman
Donald Upton ~ Mechanic
Nathan Meserve
Christopher Morse
Peter Wilson
Ricky Waisanen
James Tibbetts
Stephen McAllister (shared with Parks & Recreation)

CODE ENFORCEMENT OFFICER ~ PLUMBING INSPECTOR
HEALTH INSPECTOR ~ ADDRESSING OFFICER
Scott Tabb

ELECTRICAL INSPECTOR
Dennis Yates

WASTEWATER
Shawn Brown ~ Superintendent
Mitchell Morrissette ~ Assistant

PARKS & RECREATION DIRECTOR
Debra Partridge

ANIMAL CONTROL OFFICER
Robert Larrabee

GENERAL ASSISTANCE ADMINISTRATOR
Shannon Moxcey

LIBRARIAN NORWAY MEMORIAL LIBRARY
Beth Kane

NORWAY WATER DISTRICT
Ryan Lippincott ~ Superintendent
Joelle Dennison ~ Administrative Assistant
Joey Smith
Michael Crosby

SUPERINTENDENT OF SCHOOL ADMINISTRATIVE DISTRICT #17
Rick Colpitts

REPORT OF THE TOWN MANAGER

This Town report covers the period July 1, 2016 through June 30, 2017. The audit has been completed since July of 2017, immediately after the fiscal year closed. I would like to thank Carol Millett who always has everything ready for the auditor. The most recent audit is enclosed. My first day working for the Town was June 26th and I begin my duties as Town Manager on July 1, 2017.

The annual Town meeting will be held on Monday evening, June 18th 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, 2018.

The framework for Norway's budget process is established by law under the Maine Town Manager Plan. In 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, ask question 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 April 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 April and early May. 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 Select-board may call a special town meeting at any time during the year if emergencies or unexpended 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 channel 11.

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.

Thank you to everyone who has welcomed me to my new role as the Town Manager of Norway.

Respectfully,

Dennis Lajoie, Town Manager

REPORT OF THE HIGHWAY DEPARTMENT

This year we went through quite a few changes. First, I was appointed road foreman in November and made some changes as to how we plowed downtown. This year we went from plowing with the grader and small truck to plowing with 2 trucks so that we could apply salt before and during the storm. This seemed to help us quite a bit as we didn't have as much ice pack on the roads when the storm was over. It will also help us in the spring during sweeping because we didn't use as much sand. We still use the grader when the storm is over to put Main St in the middle. Another thing we tried was to pick up Main St the night of the storm instead of the next night, this will not work with every storm but did work for quite a few storms this year. Something else we started doing this year was pretreating the roads before a storm with salt, this keeps the roads wet in the middle 6 feet for most of the storm which makes it a lot less hazardous for our trucks and crew. Even though we have been using salt every storm we have used less because we are using it smarter. We still have more we can do to make it more efficient such as pre-wetting the salt but I feel we are heading in the right direction.

Also this year we have started planning for a new highway garage which is greatly needed. The town manager myself and the town engineer have been working on plans for year 2019-2020. Hopefully this will all come together as this is going to be quite an undertaking to make it all come together.

I would also like to thank the crew for an excellent job during these changes under not so perfect conditions.

For this year we do not have any big projects planned but we do have quite a few small projects that have been neglected the last couple of years, one of which is some drainage work at the town office and Fire Department. As most people know we maintain about 86 miles of road in the winter and about 71 miles of road in the summer of which a little over 15 miles is gravel, we still will be doing our normal grading, sweeping, culvert work and brush cutting as it comes in.

I would also like to thank Mitch Morrissette, Steve Brown, and Tim Yates for helping out when we were shorthanded. These three made this winter a whole lot easier on myself and the whole crew.

Respectfully submitted,

Art Chappell Road Foreman

REPORT OF THE TAX COLLECTOR & TOWN CLERK

The amount of taxes committed to this office for collection for the 2016/2017 tax year was \$7,348,875.60. As of fiscal year end June 30, 2017, \$6,920,809.13 of the total due had been collected, or 94% of the committed amount.

There are on-line services at www.norwaymaine.com. You can re-register your automobile, recreational vehicles and get hunting & fishing licenses. You may also license your dog and pay your real estate and personal property taxes as well. We have added on-line access to our real estate commitment book and tax maps.

Ballots for absentee voting are available 30 days prior to an election. Absentee voting requests for ballots may be made on line at www.maine.gov, by telephone (743-6651) or in person. The last day to request an absentee ballot is the Thursday before an election. This year we will be experiencing Ranked Choice Voting for the first time for State ballots only.

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 and proof of your Norway address when you register. Clerk office hours are Monday – Friday 8 am to 5 pm.

In order to obtain a certified vital record, you will need to provide a photo ID. If you were born in Maine, birth certificates are filed in Augusta, the town the birth hospital is located and the town in which the mother lived at the time of birth. You may get a certified copy at any of those three places. If you obtain it 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. I appreciate a 24 hour notice to prepare a vital record. It will save you time if you call ahead with information to have your vital record certificate ready for pickup.

Passports can be obtained through the Oxford County Probate Office in South Paris. They require a certified copy of your birth certificate and passport photos along with the application form.

Dog licenses are due January 1 of every year and it is 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, so that we can save money in mailing costs when we send reminders. Cats need not be licensed, but it is law that they be vaccinated for rabies. Please report any cats that you feel may be strays to the animal control officer. I can't emphasize enough the importance of rabies vaccinations for your pets. Ticks are prevalent; be sure to protect yourself, as well as your pets.

Respectfully,

Shirley H. Boyce
Town Clerk/Deputy Tax Collector

**Inland Fisheries & Wildlife Licenses
January 1, 2017-December 31, 2017**

Super Pak	1
Hunting	47
Fishing	132
Crossbow	0
Archery	3
Combo Hunt/Fish	3
Combo Arch/Fish	0
Jr. Hunt	10
Small Game	0
Muzzleloader	3
Migratory Bird	4
Pheasant	0
Spring/Fall Turkey	7
Second Turkey	0
Bear	4
Coyote Night Hunt	2
1 Day Fish	0
Military Hunt/Fish	0
Military Dependant Hunt	0
Military Dependant Hunt/Fish	0
Expanded Archery-Antlers	2
Expanded Archery-Antlerless	1
Non-Resident Fishing	4
Over 70 Complimentary	0
Big Game	0
Apprentice Hunt	0

1

Dogs Licensed

Female & Male Intact Dogs	89
Spay & Neutered Dogs	559
Kennels	5

2016 OUTSTANDING REAL ESTATE TAX LIENS JUNE 30, 2017

ALLEN, PAUL & BETHANY	1659.96
BALLOU, JEFFREY H	1264.05
BARKER, HARLAN II	500.85
BARKER HARLAN K II	2370.69
BOUCHARD, SHARON & HENRY	2567.85
BRUNJES, JAY	1192.50
CCW INC.	1545.48
CHRISTIAN, JESSICA, BARTLETT, JOAN, GUILFORD, LISA	557.20
COWPERTHWAITTE, DAVID & DIANA	63.19
CURTIS, WALTER F. H. JR.	729.81
DAM, DOUGLAS	1198.86
DANICO, KELLIE J.	594.11
DAVIS, BRADLEY HEIRS	70.41
DOUG IRISH BUILDERS LLC	1302.21
DOYLE, CHRISTINE M.	402.58
EDMUNDS, BRENDA MARIE	434.07
EMERSON, DONNA L.	322.18
FARRAR, DONNA	395.56
FARRAR, RUSSELL C. & LISA	774.33
FARRINGTON, THOMAS L. HEIRS	923.79
FLYNN, WILLIAM P. & LORD, RANDOLPH	744.12
GATES, DAWN M	1297.44
GEIGER, MARIEL N.	2766.60
GILES, VIRGIL & JEAN	384.78
GRAIVER, STEVEN	5076.87
GRAIVER, STEVEN	1539.12
GRAIVER, STEVEN B. & BONNIE L.	1869.84
GRAIVER, STEVEN B. & BONNIE L.	2240.31
HAMILTON, SCOTT G. & LYNDA D.	1092.43
HARTMAN, JAYNE	260.76
HOLLSTEIN, DAVID W. & GLORIA E.	2722.08
HUNTON, ASA R. & LISA M.	435.66
HUNTON, ASA R. & LISA M.	376.83
JACKSON, ARTHUR HEIRS	570.81
JACKSON, ARTHUR HEIRS	2572.62
JOHNSON, HARLAN L. SR.	79.82
JOHNSON, TOMAS	2443.83
JOHNSTON, JAMES S.	1644.06
JOHNSTON, JAMES S. & JEFFREY S.	3047.10
JUDKINS, RICHARD W. & KATHLEEN	1217.09
KEMPER, CHARLOTTE	185.37
KILGORE, DOUGLAS J. & WANDA	390.96
LAUGHTON, NANCY	726.63
LEWIS, JUDITH G.	424.53
LORD, TERRY	511.98
LOVELL, DONALD E. & CHRISTOPHER D.	1499.37
LYONS, EDWARD M. JR. & DORIS M.	842.70
MABEE, JOHN D.	1766.49
MARR, JOAN E. ET AL	442.95
MASON, LYDIA	273.48
MCINNIS, PATRICK W. SR. HEIRS	2084.49
MESERVE, DONALD	1224.30
MESERVE, DONALD & JENNIFER	636.00
MESERVE, DONALD & JENNIFER	818.85

MICKLON VIRA P.	1709.25
MICKLON, YVONNE B.	1383.30
MITCHELL, LARRY & APRIL	1652.01
MOLLOY, PATRICK J.	1076.43
MORRIS, IRVING R.	1469.16
MOULTON, JOSHUA J.	985.80
NELSON, CHRISTINE	174.90
NEWCOMB, RUSSELL	610.56
NEWCOMB, RUSSELL & ALLAN	1392.84
NEWCOMB, RUSSELL A.	138.33
NORTON, SHEILA ET AL	840.04
OLBRIAS, PAUL & SANDRA	1071.66
PACKARD, HISAKO	909.48
PRUE, RAYMOND A.	102.48
PULKKINEN, OMER A. & GAYLA S.	678.93
QUICK, ELIZABETH	440.43
QUICK, ELIZABETH	521.52
R & B PROPERTY MANAGEMENT LLC	1457.07
RADCLIFF, THOMAS	639.55
RICHARDS, BRUCE B. & LINDA A.	601.81
ROGERS, EARLE C. HEIRS	1181.37
ROGERS, LYNDON	456.33
SKINNER, ALAN W. & JUDITH A.	639.18
SMITH, TAD C.	380.01
ST. PETER, JEREMY D.	1632.93
STACK, GARY	1404.22
STAPLES, SALLY J.	233.73
STUART, VANCE 60%	2752.29
TALBOT, THOMAS P. & NANCY L.	1337.19
THIBEAULT, GIGI & WILLIAM	1085.97
THREE MOGELS INC.	2165.58
WILFEARD, AUSTIN L. ROBERTS, DAWN T.	1216.23
WILNER, ROBERTA C.	1330.76
WILSON, SCOTT & STEVENS, JENNIFER	971.49
WOOD, PETER	341.05
WOOD, PETER C. & TIMOTHY	790.23
WOOD, PETER C. & TIMOTHY D.	314.82
TOTAL	99168.85

2016 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2017

BELANGER, JON	15.90
BELANGER, JON	9.54
BELANDER, JON	11.13
FARE SHARE COOP	184.44
GOIN POSTAL	38.16
KEN & THOMS FLOOR COVERING INC.	65.19
MAHER THOMAS & RHONDA	6.36
MAINE KYOKUSHIN KARATE	1.59
ME 2 EQUITY INVESTMENTS LLC	28.62
MIKKONEN, THOMAS	11.13
TOTAL	372.06

2015 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2017

BELANGER, JON	15.20
BELANGER, JON	9.12
BELANGER, JON	10.64

GOIN POSTAL	36.48
KEN & THOMS FLOOR COVERING INC	62.32
MAHER, THOMAS & RHONDA	6.08
MAINE KYOKUSHIN KARATE	1.52
ME 2 EQUITY INVESTMENTS LLC	27.36
MIKKONIN, THOMAS	10.64
TOTAL	179.36

2014 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2017

BELANGER, JON	14.70
BELANGER, JON	8.82
BELANGER, JON	10.29
GOIN POSTAL	35.28
GREAT WALL	90.40
KEN & THOMS FLOOR COVERING INC	60.27
MAHER, THOMAS & RHONDA	2.94
MAINE KYOKUSHIN KARATE	1.47
ME 2 EQUITY INVESTMENTS LLC	26.46
MIKKONIN, THOMAS	10.29
TOTAL	260.92

2013 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2017

BELANGER, JON	7.20
BELANGER, JON	4.32
BELANGER, JON	5.04
GOIN POSTAL	90.72
KEN & THOMS FLOOR COVERING INC	97.92
MAINE KYOKUSHIN KARATE	37.44
PRATT, MADELINE	56.16
MIKKONIN, THOMAS	6.52
TOTAL	305.32

2012 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2017

MAINE KYOKUSHIN KARATE	31.28
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2011 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2017

MAINE KYOKUSHIN KARATE	27.30
------------------------	-------

2010 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2017

MAINE KYOKUSHIN KARATE	24.70
------------------------	-------

2009 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2017

MAINE KYOKUSHIN KARATE	23.40
------------------------	-------

2008 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2017

MAINE KYOKUSHIN KARATE	10.08
------------------------	-------

ASSESSORS REPORT

2016-2017

1. LOCAL TAXABLE RE VALUATION: \$434,345,600
2. LOCAL TAXABLE PP VALUATION: \$11,040,800
3. 1TOTAL LOCAL TAXABLE VALUATION: **\$445,386,400**
4. (A) TOTAL OF HOMESTEAD EXEMPTION VALUATION: \$16,579,700
(B) HOMESTEAD EXEMPTION REIMBURSEMENT: \$8,289,850
5. (A) TOTAL VALUE OF BETE PROPERTY: \$2,930,700
(B) THE STATUTORY REIMBURSEMENT FOR 2016 IS: 50%
6. TOTAL VALUATION BASE (LINE 3 + LINE 4(b) + LINE 5 (b)): **\$455,141,600**
MUNICIPAL FISCAL YEAR = 7/1/2015-6/30/2016

APPROPRIATIONS

7. COUNTY TAX: \$351,826
8. MUNICIPAL APPROPRIATION: \$4,778,028
9. TIF FINANCING PLAN AMOUNT: 0
10. LOCAL EDUCATION APPROPRIATIONS (LOCAL SHARE/CONTRIBUTION): \$3,709,861
11. TOTAL APPROPRIATIONS (add 7 through 10): **\$8,839,715**

ALLOWABLE DEDUCTIONS:

12. STATE MUNICIPAL REVENUE SHARING: \$205,000
13. OTHER REVENUES: \$1,238,700
14. TOTAL DEDUCTIONS: **\$1,443,700**
15. NET TO BE RAISED BY PROPERTY TAX RATE: **\$7,396,015**
16. OVERLAY: \$113,821,40
17. TAX AMOUNT TO BE RAISED: **\$7,348,875.60**
18. SELECTED MIL RATE: **\$16.50 PER THOUSAND DOLLARS OF VALUE**

Respectfully submitted,

Natalie Andrews
Assessor

REPORT OF THE PLANNING BOARD

In 2016/2017, the Norway Planning Board acted favorably on 4 site plans, 12 commercial building permits, 1 home business, 7 shoreland zoning permits, 1 site plan amendment, 1 parking lot, 3 changes in use, 1 subdivision and 1 sign change approval. Additionally, the board held 3 public hearings, 3 site visits and attended trainings.

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.

Most of the town is situated in the watershed of a lake except for a small portion centered around our downtown, which is in the watershed of the Little Androscoggin 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 must assess each proposed project for impact of phosphorous load to our lakes and ponds and prescribe measures to mitigate it.

Respectfully submitted,

Dennis B. Gray
Chairman

REPORT OF THE CODE ENFORCEMENT OFFICER

Permit Activity for the year 2017

BUILDING PERMITS

1. 92 permits were pulled in 2017. 18 of those were new homes.
2. The permit fees totaled \$ 10,815.04

PLUMBING PERMITS

1. 68 permits were pulled in 2017.
2. The permits fees totaled \$10,160.00 with a town share of \$7727.50

RENTAL INSPECTION FEES

1. Inspections of 7 apartments were completed in 2017. The fees collected were \$175.00. This will increase as 2018 will be a full year of inspections.
- As of January 23, 2018 MUBEC, (Maine Uniform Building and Energy Code), has updated the following codes:
 1. IRC (International Residential Code) 2015 version
 2. IBC (International Building Code) 2015 version
 3. IEBC (International Existing Building Code) 2015 version
 4. The IECC (International Energy Conservation Code) will remain with the 2009 version.

Respectfully Submitted,

Scott Tabb
CEO/LPI



Norway Police Department

Robert J. Federico, Chief of Police

19 Danforth St.

Norway, Maine 04268

Phone (207)743-5303 Fax (207)743-5306

norwaypd@megalink.net

Annual report of Police Chief Rob Federico:

It's been an exciting year here at the Norway Police Department. Officer John Lewis has been training with our newest member, BOLO. Bolo is a one year old Black Lab. They are training to search for illegal drugs, lost children or adults, articles that may be evidence of a crime and tracking suspects. The program is being funded with donations from the community and proceeds of criminal activity.

The School Resource Officer has had a busy year keeping up with the most up to date training in school security. Officer Shaw has been working with school administrators to either develop or review and update current best practices at the Guy E. Rowe School, Roberts Farm Preserve, Streaked Mountain School, The SAD 17 Bus Garage and the Rowe School Annex.

Investigator Campbell, Detective Hill and I continue to walk along with the Walking School Bus as often as we can. We get a great deal of pleasure walking and talking with the kids along the way. It also gives us an opportunity for a little fresh air and exercise.

Last August we welcomed Officer Daniel Brown as the newest Patrol Officer to the department. Daniel joins Officers Steve Cronce, Rob Federico, Jim Ventresca and John Lewis to the Patrol Division. They have all been busy answering calls, assisting citizens in any way possible and performing traffic enforcement as time allows.

Investigators Jeff Campbell and Gary Hill are always busy investigating drug complaints, burglaries, child abuse, sexual assaults and other serious crimes.

I would like to thank the Highway Department, Fire Department, Code Enforcement and all the Town Office personnel for all their cooperation throughout the year. I would also like to thank the Town Manager, Dennis Lajoie, the Norway Selectboard and the Norway Budget Committee for all of their support.

Most important of all, I would like to thank Beth Springer, our Administrative Assistant for keeping us all straight. It's certainly a challenge, but she handles it with grace.

Nature of Incident	Total Incidents	Mail Theft	2
Abandoned Vehicle	6	Medical/Mental Emergency	59
Protection from Abuse Order	36	Missing Person	8
Administration Related Detail	5	Motor Vehicle Complaint	95
Agency Assistance	382	Neighbor Dispute	13
Alarms	132	Noise Disturbance	18
Alcohol Offense	3	Operating After Suspension	37
Animal problems	35	Parking Problem	67
Assault	32	Peace Officer Detail	30
Attempt to Locate	19	Plowing Complaint	4
Attended/Unattended Death	7	Probation/Parole Violation	3
ATV Problem	1	Property Damage, Non Vandalism	15
Atv Accident	1	Property Watch	45
Bad Checks	6	Recovered Stolen Property	1
Bail Checks	1	Recovered Stolen Vehicle	1
Violation of Bail	21	Repossession of Property	7
Burglary	10	Resisting/Interfering /Officer	1
Child Abuse or Neglect	19	Runaway Juvenile	2
Citizen Assist	63	Search Warrant	4
Civil Complaint	125	Subpoena Service	43
Criminal Mischief	14	Sex Offender Registration/Address Verific.	16
Curfew Violation	2	Sex Offense	9
Deliver Message	9	Sex Offender Violation	2
Details - OUI, Radar, Speed, Seatbelt, School	263	Attempted/Threatening Suicide	24
Disabled Vehicle	37	Suspicious activity	196
Disorderly Conduct	106	Phone Scam	12
Controlled Substance Problem	36	Telephone Harassment	4
Driving Under the Influence	19	Terrorizing	1
911 Hang up	135	Theft	64
Endanger welfare of child	2	Threat	8
Domestic dispute	10	Tobacco Problem	4
Fireworks complaints	13	Traffic Hazard	23
Fish & Game problem	14	Traffic Citations	131
Found or Lost Property	59	Traffic Warnings/Defects	453
Fraud/Phone Scams	15	Trespassing	75
Concealed weapons	33	Unwanted person	36
Sex Offense	5	Vehicle Off Rd	22
Harassment	70	Vehicle Chase	1
ID Theft	12	Vehicle Theft	1
Illegal Dumping	10	VIN Number Inspection	3
Indecent Exposure	2	Violation of Papers	21
Information Report	16	Arrest Warrant	43
Intoxicated Person	18	Weapon Offense	12
Juvenile Problem	92	Welfare Check	104
Accidents	182	Total Incidents for This Report:	3720
Lockout	1		
Loitering	2		

REPORT OF THE FIRE CHIEF

The biggest event in 2017 was our reevaluation of the department by ISO (Insurance Services Office). ISO stated that it was their plan to do this every 6 years. This evaluation directly affects your premiums.

Much to my surprise ISO did not recognize any water source in Norway except Norway Lake. After about six months of research with the US Department of Agriculture and with Maine Dams, and a 50 year drought study they now recognize the following water sources. They are Hobbs Pond, dry hydrants at Greenwood Road, Town Farm, and Morse Farm Pond.

The results were that we stayed the same rating as we did in 2001. Our classification for Norway is, class 4/10. Class 4 is anything within 5 road miles of the station, and class 10 is everything else.

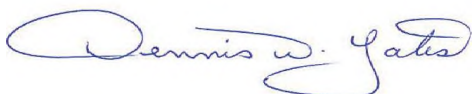
We could change most of class 10 to be a lower class if we had a substation in the north end of town, it would not do everyone but most would benefit from this. Typically the north end of town pays about 40% higher premiums for house insurance. If anyone would like to read the whole report I can get you a copy of it.

Please be sure that your detectors are newer than 10 years, and you have installed new batteries. If anyone need a detector I have some 10 year smoke detectors available. Also make sure you have working carbon monoxide detectors outside of your sleeping areas. If you have any questions feel free to call me at 743-5300.

Respectfully Submitted,

Dennis Yates

Fire Chief

A handwritten signature in blue ink that reads "Dennis W. Yates". The signature is written in a cursive style with a large, sweeping initial 'D'.

PPC Review

ISO concluded its review of the fire suppression features being provided for Norway. The resulting community classification is **Class 04/10**.

If the classification is a single class, the classification applies to properties with a Needed Fire Flow of 3,500 gpm or less in the community. If the classification is a split class (e.g., 6/XX):

- The first class (e.g., "6" in a 6/XX) applies to properties within 5 road miles of a recognized fire station and within 1,000 feet of a fire hydrant or alternate water supply.
- The second class (XX or XY) applies to properties beyond 1,000 feet of a fire hydrant but within 5 road miles of a recognized fire station.
- Alternative Water Supply: The first class (e.g., "6" in a 6/10) applies to properties within 5 road miles of a recognized fire station with no hydrant distance requirement.
- Class 10 applies to properties over 5 road miles of a recognized fire station.
- Class 10W applies to properties within 5 to 7 road miles of a recognized fire station with a recognized water supply within 1,000 feet.
- Specific properties with a Needed Fire Flow in excess of 3,500 gpm are evaluated separately and assigned an individual classification.

FSRS Feature (Fire Suppression Rating Schematic)	Earned Credit	Credit Available
Emergency Communications		
414. Credit for Emergency Reporting	3.00	3
422. Credit for Telecommunicators	4.00	4
432. Credit for Dispatch Circuits	2.85	3
440. Credit for Emergency Communications	9.85	10
Fire Department		
513. Credit for Engine Companies	5.95	6
523. Credit for Reserve Pumpers	0.50	0.50
532. Credit for Pump Capacity	3.00	3
549. Credit for Ladder Service	3.91	4
553. Credit for Reserve Ladder and Service Trucks	0.00	0.50
561. Credit for Deployment Analysis	2.83	10
571. Credit for Company Personnel	4.43	15
581. Credit for Training	1.46	9
730. Credit for Operational Considerations	2.00	2
590. Credit for Fire Department	24.08	50
Water Supply		
616. Credit for Supply System	24.30	30
621. Credit for Hydrants	3.00	3
631. Credit for Inspection and Flow Testing	2.62	7
640. Credit for Water Supply	29.92	40
Divergence	-5.33	-
1050. Community Risk Reduction	3.22	5.50
Total Credit	61.74	105.50



Dennis Yates
Fire Chief

Norway Fire Department
19 Danforth Street
Norway, ME 04268

2017

2017	100.0%	319
1 Fire	15.0%	48
2 Overpressure Rupture, Explosion, Overheat(no fire)	0.3%	1
3 Emergency Medical Service	11.6%	37
4 Hazardous Condition (No Fire)	27.0%	86
5 Service Call	16.9%	54
6 Good Intent Call	11.0%	35
7 False Alarm & False Call	13.8%	44
8 Severe Weather & Natural Disaster	3.1%	10
9 Special Incident Type	1.3%	4
Total Incidents		319

REPORT OF THE LOCAL EMA DIRECTOR

This year our big event was the “Rain and Wind Storm on October 30th, 2017”. MEMA & FEMA declared it as a “Disaster Declaration”. Due to the damages that the Town of Norway sustained from December 30th thru November 1st I am in the process of applying for funds from FEMA. Whereas there has been so many natural disasters throughout the country this year I do not know when this is going to be completed. Even though I am retiring from the Town of Norway town office on June 29th, 2018, I am going to continue with being your Local Emergency Manager. I will still be working on this declaration among other projects that I have in mind for the Town of Norway.

I attended the 2 day “Maine Partners In Emergency Preparedness” conference that was held in Augusta in April. There were classes on many different topics from “experts in the field” regarding preparedness and recovery. They focused this year on the RECOVERY aspect of a disaster. The “breakout sessions” that I attended included Response & Recovery to the Gatlinburg Wildfires, Lessons Learned from Hurricanes Katrina & Sandy, Communications with the Media, How to Better Prepare Civilians for Emergencies, Making the Most of FEMA Public Assistance & Hazard Mitigation, and Programs for Rural Communities After a Disaster. The keynote speakers were from the National Voluntary Organizations Active In Disaster (Whole Community Engagement: Response to Recovery) and four speakers from the American Red Cross (In the Wake of the Storms: The American Red Cross).

Quarterly meetings are being held for all of the Oxford County Local EMA’s. Our county EMA helps us with training, grant requests, emergency actions plans, and provides access to various state and federal websites, etc., that may provide information to us in the case of a disaster. We do various “planning tabletop and exercises” around the county that all of us can participate in. We work with the CART, SMART, and CERT groups, as well as the Ham Radio Group (who are a tremendous asset dealing with communications).

REMINDERS:

PLEASE DISPLAY YOUR 911 STREET ADDRESS IN A VISIBLE PLACE & ON BOTH SIDES OF YOUR MAILBOX

AND

CHANGE YOUR BATTERIES IN YOUR SMOKE & CO2 DETECTORS

Respectfully Submitted,

Bonnie Seames

Local EMA Director

ANNUAL REPORT OF THE PARKS & RECREATION DEPARTMENT

Recreation Commission:

I would like to recognize and thank the Recreation Commission for their help and support throughout the past year: Steve Merrill, Elizabeth Smith, Heather MacIsaac, Cassidy MacIsaac, Saara Leduc, Jason Shiers and Denali Barker.

Programs

Basketball for Age 4 & 5 at the Guy E Rowe Elementary School, Softball, Tee-ball, Swimming lessons and Soccer. Ice Skating and Snow Shoeing did not work out this year. Thank you to the volunteers who make all these programs special, SAD #17 for sharing facilities and to the businesses of the Oxford Hills who help keep the programs affordable!

Facilities

Lake Pennessewassee Park

The Courtesy Boat Inspection at the Boat Landing, in partnership with the Lakes Association of Norway, will continue in 2018. The Inspector will ask to check your boat for lake-destroying invasive aquatic plants and organisms before you go into the water and when you come out. Please help us protect our Lake from invasive species. There is a Donation Box at the Boat Ready Area; all funds go to support the costs of the Courtesy Boat Inspection Program (CBI).

Amenities at the Park include two beaches, a boat landing, a playground with over 40 elements, sand volley ball court, basketball court, fitness trail, picnic tables, benches and a picnic shelter. Thanks to a New Balance Grant, more elements will be added to the playground this spring.

Little Red School House

This building is the headquarters for the Oxford Hills ATV Club, Norway Lakes Association, Norway~Paris Fish & Game Ice Fishing Derby and Norway Swim Program. All of the Clubs welcome new membership.

Lovejoy Farm Sports Complex

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

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

Cottage Street Recreation Area

Unfortunately the ice rink was not able to be flooded for ice skating this year. The snow came early and accumulated inside the rink before we could get enough water in it. A snow-blower could not be used as it would have ripped the liner. We will be back next year!

If you would like to use the tennis courts, keys are available at the Norway Town Office. Fees are \$20 for residents and \$50 for non-residents. The keys ensure that only tennis and pickle ball are to be played on these courts as the surface is sensitive to other traffic. The courts were resurfaced in 2014. Industry standards are every 8-10 years.

Town Gardens

These are located at the median by Aubuchon, corner garden by Guy E Rowe School, Town Office Complex which includes the Fountain Garden, Beal's Hotel Parking Lot 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.

Thank you to Mitch & Bonnie Morrisette for repainting the fountain which resides on the Beal Street side of the Town Office all summer.

It takes many caring hands to bring the colors of summer to Norway, if you would like to help or adopt a garden for the summer, any amount of time would be appreciated, 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. All of these cemeteries are taken care of by the Town Caretaker, Sharon Barker under the direction of the Parks & Recreation Department.

Special Events

Norway Downtown is holding a Spring Fling! on Friday May 11, 2018 from 2-5pm. There will be various activities, familiar characters and food to welcome Spring and the warmer weather! This event will take the place of the Norway Downtown Easter Festival.

The 14th Annual Norway Downtown Halloween Festival will be held on Friday October 26 2018. Thank You to the businesses, organizations and volunteers who participate to make this successful!

Both of these Seasonal Events are a collaborative effort of the, Norway Downtown Promotions Committee, Norway Parks & Recreation Department, Norway Memorial Library, Norway Savings Bank and Norway Businesses.

The 10th Annual Don Butters Memorial Games will be Thursday, May 24, 2018 at the Lovejoy Farm Sports Complex; ceremony at 5:30 games at 6pm. Come enjoy and support the baseball and softball teams!

It was a great day for fishing for the 60+ youth who attended the 4th Annual Norway Family Fishing Festival at Butters Park. Congratulations to Nate Barker for winning the Stuart B Cummings Lifetime Fishing Award! This family educational day was created to teach age 16 and under how to fish or improve their fishing skills. There were educational vendors there to help teach all ages to be good stewards of the water, land and air. When youth caught a fish, members of the Norway Paris Fish & Game helped show them how to clean the fish and cook it on the grill! Other collaborators of this event include the Molleyockett Chapter of Trout Unlimited, IFW, Bryant Pond 4H, and Healthy Oxford Hills/New Balance. The 2018 date is Saturday June 2nd from 8-11am.

The Music & Arts Festival (www.norwaydowntown.org) and the Norway Sprint Triathlon (www.norwaytri.com) will be held Saturday, July 14, 2018.

Thank you to the Norway Firemen's Relief Association for sponsoring the Annual Christmas Tree Lighting at Bob Butters Park and Sheldon Rice for volunteering his time and equipment to string lights on the trees.

In closing, we want to thank the Highway Department, Police Department, Wastewater Department and Office Personnel for their support and we want to again 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 me at the Town Office, 743-6651, or parksnrec@norwaymaine.com if you would like to help or have any questions, comments or concerns. Check the town web site www.norwaymaine.com or like us on Face Book for information on programs, facilities and special events.

Respectfully Submitted,

Debra Partridge
Parks & Recreation Director

REPORT OF THE ANIMAL CONTROL OFFICER

487 Complaints
5 Animal Trespass
10 Animal Bites
27 dogs picked up; either returned to owner or taken to shelter

Respectfully submitted,

Robert Larrabee, ACO

RESPONSIBLE PET CARE OF OXFORD HILLS, INC.

Shelter & Adoption

9 Swallow Road, Paris Maine

www.rpc.petfinder.com ~ Facebook

Responsible Pet Care of Oxford Hills, Inc. is a non-profit, 501-C3 organization that provides a no-kill shelter for homeless cats and dogs located at 9 Swallow Road in Paris. We are equipped to provide treatment and shelter for up to 100 felines and 20 dogs. All cats and dogs are adopted into approved homes for reasonable adoption fees. All are spayed/neutered, vaccinated, tested and flea treated. In 2017, we adopted out or returned to owners nearly 700 cats and dogs from our shelter.

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

- Did you know? One 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. 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.

Responsible Pet Care can direct you to resources for low cost spay and neuter for dogs and cats. The State of Maine FIX ME spay/neuter program in Augusta issues certificates at a cost of only \$10 for cats and \$20 for dogs. These certificates are for income qualifying residents of Maine only. Responsible Pet care will cover these fees to qualifying individuals, which essentially means free spay/neuter! RPC also has grants to assist owners with the cost of spaying and neutering their pets that do not qualify for FIX ME. To contact FIX ME, 800 367-1317, to contact RPC 743-8679.

Dog licenses are due each year by January 1. Cats are required by law to be vaccinated for rabies. There is rabies present in our area, so vaccination is very important. If your dog gets lost and is wearing the dog license tag or other identification, there is a very good chance that he will be returned to you. The cost to register your dog is \$6.00 if spayed/neutered and \$11.00 if not. If you do not license your dog by January 31, there is a late fee of \$25.00 per dog. “RPC” urges all pet owners to make sure pets are identified by ID tag, dog license tag and microchip if possible so that pets may be returned if lost. Responsible Pet Care sponsors rabies vaccinations clinics in January and September. For more information regarding those clinics please call us at 743-8679. Also, if you are missing your pet, please call both your animal control officer.

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

Responsible Pet Care Directors

Shirley H. Boyce, Cynthia Wescott, Corinna Morse
Morgan Miles, Jayden Irons

REPORT OF NORWAY-PARIS COMMUNITY TELEVISION

Norway-Paris Community Television (NPCTV) is a Public Access/Government/Educational (PEG) television station, located on channel 1302 on Spectrum Cable.

It is located at 3 Harrison Rd., Norway. The station has been developed as a community resource by the Norway-Paris Cable Committee with funding from franchise fees collected by Charter Communications (Spectrum) from cable subscribers and through the generosity of local donations and underwriters.

Local programming is produced by NPCTV staff and by volunteers. These programs include town government meetings, educational programming, inspirational programs, school events, as well as workshops, public service announcements, and presentations from the local historical societies.

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

Visitors are welcomed at any time.

Respectfully submitted,

Peter Morton
Station Manager
NPC-TV

REPORT OF NORWAY MEMORIAL LIBRARY

During fiscal year 2017, more than 36,000 children, teens, and adults visited the Norway Memorial Library to borrow print and audio books, magazines, and DVDs; attend programs, performances, annual town festivals, Monday afternoon cribbage, and meetings; participate in book discussions; do homework, pursue personal interests, or volunteer; use library computers or the library's wireless network for job searching, filing taxes, planning travel, keeping in touch with family and friends, and much more. Many people access the library and its resources without stepping through the door by using the Maine Download Library for downloadable audio and e-books, or MARVEL: Maine's Virtual Library for newspaper, magazine and journal articles, and reference resources. Both of these online resources are available with your Norway Memorial Library Card through the library's website at www.norway.lib.us.

Some of the year's programming highlights were hosting the kickoff to the 2018 Norway Arts Festival with a lecture about Bernard Langlais, the sculptor whose works are installed at Norway's Shepard's Farm Family Preserve and Roberts Farm Preserve; Morning Book Club, the year-round book discussion group that began in 2013 and is open to all, met eleven times; the children's summer reading program theme was "On Your Mark, Get Set... Read!" and kept participants active with weekly programs and reading all summer to prevent summer slide. In the fall we ran a series called "Wild Lands: What They Mean to Us & What We Mean to Them" that included book discussions, a national park photography exhibit and companion talk by Stephanie Emery, a film presentation by Nicole Grohoski about her experience as the first woman to through paddle the 740-mile Northern Forest Canoe Trail, and Lucas St. Clair speaking about the designation of Katahdin Woods and Waters as a National Monument. In late winter and into spring we offered a Maine Humanities Council funded Let's Talk About It book discussion series called "Violence and Belonging: The 14th Amendment and American Literature."

Our teen and children's rooms remain active places for families and students. Three year-round weekly morning programs for our youngest patrons and their parents or caregivers are a foundation of our early literacy offerings. After school and summertime programming for children and teens is based in literacy, creativity, and activities that offer discovery and fun learning experiences.

The Norway Memorial Library is your library, if you are one of our patrons or visitors, thank you for using it. If you haven't stopped by the library recently, please be sure to do so soon. We look forward to seeing you soon.

Respectfully Submitted,
Elizabeth Kane
Library Director

Report from Norway Wastewater Department

The Town of Norway Wastewater is committed to protecting the quality of the little Androscoggin River and the environment. The effluent returned to the river from the wastewater department 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 88 million gallons of reclaimed water. The Treatment Plant has a 96% removal of pollution that meets and exceeds water quality standards.

The facility's permit monitoring requirements includes specific weekly testing for carbonaceous biochemical oxygen demand (CBOD), Total suspended solids (TSS), settleable solids, and E.coli bacteria. The facility is also required to conduct annual testing for Copper, lead, mercury, analytical chemistry and whole effluent toxicity testing for ceriodaphnia dubia (water Flea) and Salvelinus fontinalis (brook trout)

Problems Caused by Fats, Oils and Grease:

Fats, Oils and Grease (FOG) are bad for your plumbing. When you pour down a kitchen sink drain or toilet, it can accumulate and cause a blockage in sewers, which can result in sewage overflows and basement backups. Not only do these overflows and backups expose the public to disease-causing organisms, they are also expensive to clean up. Basement backups often must be paid for by the homeowner and overflows increase operation and maintenance costs, which results in higher sewer bills for all customers.

Sources:

The 10 most common sources of FOG are:

- Shortening
- Cooking oil
- Fat trimmings
- Sauces
- Margarine
- Butter and lard
- Baking goods
- Dairy products
- Meats
- Food scraps

How a Sewer Gets Blocked With FOG:

A blockage starts when grease and solids collect on the top and sides of the pipe interior. Over time, the grease and solids build up. Eventually, excessive accumulation will restrict the flow of wastewater and can result in an overflow or basement backup.

How You Can Help:

Never pour FOG into your sink or toilet. Rather, dispose of FOG into a small can, storing it in the freezer until it is full. Then, throw it into the trash.

When there is FOG residue in a pan or on a dish, wipe it with a paper towel before washing and throw the towel in the trash.

Place a strainer in the kitchen sink drain to catch food scraps and other solids. Then empty the strainer into the trash.

Mix liquid vegetable oil with an absorbent material such as kitty litter or coffee grounds in a seal-able container before throwing it in the trash.

When anyone digs in the town they must call Dig Safe at 1-800-344-7233 and the Norway Wastewater at 743-6651 and Norway Water at 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 743-6651 or after 5pm call 890-8475 or 890-8473. For billing call 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

During 2017 the water district replaced a total of 1,800 feet of water main that was installed in 1886. On Water Street, we replaced 1,100 feet of 10” water main with 12” ductile iron pipe. On Tucker Street, we replaced 700 feet of 6” water main with 8” ductile iron pipe.

The water district also contracts day to day operations with the Oxford Water District. We did spend a sizable amount of time in Oxford due to construction.

We are in the process of upgrading meters, service valves, rods, and boxes throughout the system as an ongoing maintenance program.

We would like to thank all the people that adopted a fire hydrant to shovel this past winter. It was a great help with the amount of snow we received. We would also like to thank the Norway Highway Department for all their help and cooperation.

Respectfully,
Ryan Lippincott, Superintendent

REPORT OF GENERAL ASSISTANCE ADMINISTRATOR

Hello, Norway Citizens. I would like to thank the many people and individuals who have helped me in the services of Norway's General Assistance Program throughout the year.

Many thanks to Margaret Cedroni of Norway Paris Solid Waste. General Assistance recipients must complete work fare for the Town as a condition of their assistance, and most of this work is completed at the Transfer Station. Margaret schedules, supervises, trains, supports and helps these people in meeting their commitment to the Town. She is always professional, helpful and is a big part of the success behind the workfare program.

I strive to collaborate with others in our Town and the Oxford Hills community to share information and resources in order to best serve the needs of our citizens, and have had the pleasure of facilitating much good will among Norway individuals, families and agencies. I volunteer as local Salvation Army representative so that we as a Town have access to these funds which many of our local people sorely need. I am the representative or NPC-TV for the Town of Norway, which keeps me up to date on current community events and resources. I am involved with the Western Maine Addiction Recovery Initiative, which enables me to better understand the needs of those who suffer from addiction. I regularly refer my clients to these agencies for the wonderful services they provide: MedAccess of Norway, the Progress Center, the Oxford Hills Food Pantry, and the Norway Center for Homeless Women and Children, and the Cancer Resource Center of Western Maine. Norway can be proud that we offer a wide array of resources for people in need!

Thank you to my volunteers Allissa and Ruby Morrison for all of your help with last fall's successful school supply drive and Christmas for Kids and Teens drive. We helped more than 50 students with backpacks full of school supplies, and facilitated gift-giving at Christmas time by working with Rightstart, New Balance, Cummins Leadership Foundation, Norway Police Department, The United Way, local churches, and many individuals who generously donated cash or supplies to help our local kids. We gave away hundreds of coats to Norway folks at our annual Salvation Army coat giveaway in October and even had some left over to donate to local schools and to The Coat Closet of the Oxford Hills.

I conducted a very successful "mitten-drive" again this year so that we as a Town can provide warm mittens, hats and scarves to those who need them via the Town Office, the Bruce Fox Memorial Skating Rink and to the kids on the Rowe School Walking School Bus (which is escorted by members of Norway Police Department daily). I have established a relationship with a local church, which prefers to remain anonymous, and they provide us with "care bags" for us to give to homeless people that come to the Town Office or whom the PD encounters in their work of protecting and caring for the weak. These bags serve as a source of snacks, toiletries, socks and gloves, etc. but they also send a message of compassion to people who are down on their luck.

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

Shannon Moxcey, Norway General Assistance Administrator

2017 REPORT OF LAKES ASSOCIATION OF NORWAY

The Lakes Association of Norway (LAON), with support from the Town of Norway, continued its effort to protect the health of the four Norway lakes: Pennesseewassee, Little Pennesseewassee (Hobbs Pond), Sand, and North Ponds in 2017. We continued to build on ways to prevent problems from harming our lakes through a multi-level protection plan. A more in-depth explanation of each follows this summary.

- **Courtesy Boat Inspections (CBI)** continued in 2017. This proactive program has been very successful throughout Maine by attempting to prevent destructive invasive plants from being carried into lakes as “hitchhikers” on boats that have visited infested lakes. **One inspection found milfoil on a boat about to launch, which was a significant event.**
- **Invasive Species Screening** performed annually. Since we can’t guarantee that no invasive plants will get into our lakes, we need to determine if any invasive species have been introduced. LAON contracted with professional lake scientists to conduct a full level 3 screening survey for invasive aquatic species on our four lakes. No aquatic invasive plants found, but an **invasive yellow iris was found along the shore of both Lake Pennesseewassee and North Pond.**
- **Watershed Management** was added in 2016 to reduce the effects of harmful storm runoff pollutants. The biggest concern is phosphorus, which causes harmful algae blooms. This program began with a survey of the North Pond watershed. **The worse erosion site was fixed November.**
- **Water Quality Monitoring** is performed to assess the health of our lakes by collecting water quality samples for laboratory analysis. Results indicate some high phosphorus levels (causes algae growth), and low dissolved oxygen at lake bottoms. Neither condition is desirable. **We could not utilize our volunteer monitors, so this had to be contracted in 2017.**
- **Outreach** program communicates best lake stewardship practices to property owners and the community in general.

Additional information

The Courtesy Boat Inspections (CBI) program provided paid boat inspectors to inspect boats at the Lake Pennesseewassee boat launch 54 hours each week, and 60 hours on holiday weeks. This is a significant step since invasive plants can ruin a lake and the economy of the community that depends on its attraction. It is important to note that 9 of Maine's 24 infested systems are within a short 20 mile drive to our boat launch. Being surrounded by infested waterbodies, we felt that maintaining a proactive, preventive approach was necessary. In 2017, we inspected nearly 1,900 boats, of which over 300 were for boats that had last visited another lake (each of those was a threat). The number of boats found to have plants attached continues to decrease each year, perhaps due to the success of our boat inspectors' efforts to educate boaters in past years. **Of significance was the discovery of milfoil by one of our inspectors on a boat about to launch.** Infestation by an invasive plant is very costly to address. The town of Norway continues to be a critical partner in this effort in many ways.

The invasive species screening of Norway’s four lakes occurred in September, 2017, and was conducted by *Lake and Watershed Resource Management Associates* for LAON. Since CBI is not a 100% guarantee, having screening done is critical as it is intended to find invasives at an early stage of infestation. They again found no invasive plants in any of the lakes, but did find what is classified as a “probably invasive” yellow iris (that was recently banned in Maine) at numerous locations along the shore of Lake Pennesseewassee and North Pond. We are working with the state DEP to see how to remove these plants in 2018. Over the past years, the Chinese Mystery Snail has been found in all four of our lakes. The full report will be posted on the LAON website <http://norwaylakes.org/water-quality/>.

The Watershed Management Program was expanded in 2016 to address erosion based pollution. Stormwater from rainstorms and snowmelt washes soil into lakes from the surrounding landscape, carrying nutrients, such as phosphorus. In an undeveloped, forested watershed, stormwater runoff is slowed and filtered by natural terrain and plants, limiting phosphorus. This is a major concern because phosphorus is a primary food for all plants, including algae. In natural conditions, the scarcity of phosphorus in a lake limits algae growth. However, when land development reduces natural filtering, a lake receives extra phosphorus from the watershed, and algae growth increases dramatically. Sometimes this growth can cause choking blooms, or can result in small, insidious changes in water quality that, over time, damage the ecology, aesthetics and economy of lakes.

Since high phosphorus is very, very difficult and expensive to undo, in 2016 LAON conducted its first **watershed survey** at North Pond (we have 5 watersheds). Utilizing volunteers and paid technical leaders, all developed property in the watershed was surveyed. 37 pollution sites were found. The worse site was addressed, preventing an estimated 16 tons of sediment from entering the lake each year. The cost of the solutions vary from relatively low to high. Over time, we hope to survey all our watersheds. Development isn't necessarily bad. Problems can be avoided with good land management.

Water quality monitoring is where the lakes' clarity and water chemistry are analyzed. The analysis revealed that conditions were similar to what they had been historically for Secchi depth (measures water clarity), phosphorus, and chlorophyll. These are key measurements because phosphorus feeds algae, and chlorophyll is a measure of algae, which cannot be easily measured itself. The average values measured during 2017 are close to the average values of 40+ years of historic data. The exceptions were Hobbs Ponds and North Pond where average total phosphorus and chlorophyll were above historic values. While surface Oxygen levels are not too bad, when the data is broken down, the bottoms of our lakes show poorer results, with very low dissolved Oxygen (except for North Pond, which is shallow and mixed frequently by wind). Not only is low oxygen a concern for aquatic life, but it allows phosphorus that is locked in the sediment to become unlocked. Phosphorus levels at our lake bottoms are already high, so addressing phosphorus carrying erosion is a high priority. When compared to technical classifications, all our lakes would be considered not great, but not real bad, somewhere toward the middle. A data summary is shown below (the values in parenthesis are historical averages).

	Total Phos (ug/L)	Chl (ug/L)	Secchi (m)	Dissolved Oxygen	
				Surface	Bottom
Sand	4.3 (5.9)	2.3 (2.8)	7.2 (7.40)	9.56	3.74
Norway	8.3 (9.0)	5.2 (4.3)	5.9 (5.8)	8.41	2.08
North	18.0 (17)	5.4 (2.8)	3.2 (2.80)	8.1	8.1
Hobbs	8.0 (6.7)	4.6 (4.3)	5.9 (5.2)	9.28	2.75

Phosphorus feeds algae. Lower amounts are better.

Chlorophyll concentrations measure algal abundance. Lower is better.

Secchi depth measures water clarity. Deeper is better.

Dissolved Oxygen measures Oxygen in the water. Higher values are better

Our Outreach program is working to communicate with as many residents as possible on their role in protecting the lakes, which benefit everyone in the area. In addition communications to members, this effort included, rack cards in several locations, and a LAON presence at town events.

Respectfully Submitted,

Sal Girifalco
President, Lakes Association of Norway

NORWAY DOWNTOWN 2017 ANNUAL REPORT

In 2002, Norway Downtown adopted the Main Street Four-Point Approach (organization, design, promotions, economic vitality) as its foundation to revitalize Norway's Main Street by using our local assets. This unique preservation-based economic development tool provides a framework that Norway Downtown has embraced with the support and guidance of the Maine Downtown Center, a program of the Maine Development Foundation. Norway Downtown, a Maine Network Community, works closely with the Town of Norway to achieve its goals. Primary funding comes from the Town of Norway and Norway Savings Bank.

Besides our affiliation with the Maine Downtown Center, ND partners with local and statewide organizations that provide resources to support our Main Street. Among those organizations are GrowSmart, Maine Preservation, the Maine Association of Non-profits, the Maine Tourism Association, and the Oxford Hills Chamber of Commerce. ND markets and advertises our Main Street in the *Oxford Hills Magazine (OHCC)*, *West Coast Maine* (summer and winter issues) and in the Oxford Group's *Summer Guide* and with Gleason Media. ND's award winning *Visitor's Guide* is widely distributed locally and statewide, along with ND's pocket-sized *Walking Map & Guide*.

There is significant new business activity and property acquisition on Main Street. New business owners point out advantages of being in historic downtown Norway where the draw for pedestrian traffic is to their advantage. Those who have bought property point to the future on Main Street as positive with small town benefits. Norway Downtown works to support a healthy balance of residential, convenience retail, and destination retail. Claiming our market share is the ultimate goal.

A unique sense of place welcomes people to Main Street. Events on Main Street are supported and well-attended. ND has traditionally invited children and their families to Main Street for the *Halloween Festival* and the *Easter Fest*. With the cooperation of businesses, institutions, and organizations these two events brought thousands of people to Main Street. In July, an invitation was extended to young people to explore Main Street in search of *Waldo*. This month long *Where's Waldo* event brought families to Main Street for a fun- time.

The *Norway Arts Festival* in July was a three- day affair with a theme celebrating Duncan Slade, a revered local artist. Western Maine Art Group with assistance from Norway Downtown and community members closed Main Street for this signature community event celebrating the visual and performing arts. In December, *Downtown Holiday Nights* was an ambitious holiday effort urging businesses to extend their business hours for four Friday nights. Activities, special events, decorations and a horse- drawn carriage offering rides down Main Street highlighted the evenings. The Oxford Chamber of Commerce, the Oxford Federal Credit Union and Walmart all made supportive contributions toward the success of this holiday effort to bring the community to Main Street.

Norway Downtown lends support and encouragement to other organizations that enrich our lives and bring life to Main Street. CEBE (Center for Ecological-Based Environment) organizes Earth Day events as well as August's *Food Fest*. CEBE creates the Edible Main Street troughs for all pedestrians to enjoy in a look and/or eat manner.

The Norway Historical Society celebrates our town's heritage in its collections and programs. The Norway Memorial Library consistently encourages everyone in the community to be an "active learner" by providing resources, activities, and programs that encourage participation. *First Fridays* each month bring a social "buzz" to Main Street as galleries, businesses and restaurants invite the community to enjoy themselves on Main Street.

A Norway Downtown initiative to create a safe, inviting trail on the old Norway Branch Railway bed has taken on new life with a coalition of community partners guided by Burnham Martin, the National Park Service's Maine Project Director of Rivers and Trails Program in the Northeast. The Norway Branch Railway Corporation has agreed to sign a lease to allow a three- phased project to begin work in collaboration with the Town of Norway and local abutters.

The dedication of Longley Park Square in May honored John Longley. The family's gift of the land to the Town of Norway is a tribute. His son, Jonathan, spoke of his father's deep devotion and love of the town and his long, storied career as owner of the family business – Longley's Hardware.

In September at the Bangor Cross Insurance Center, the Maine Development Foundation/Maine Downtown Center honored David Holt, Norway's former Town Manager, and Andrea Burns, Norway Downtown's past President of the Board of Directors with the *Downtown Visionary Award*. The award highlights the work that defines revitalization of our historic downtown where *quality of place* matters.

We are reaping the economic and social benefits of the Main Street Approach. Our community is protecting its uniqueness and creating vibrancy for now and the future.

Respectfully submitted,

Norway Downtown Board of Directors

LAKE VIEW CEMETERY

The annual meeting of the Lake View Cemetery Board was held on April 4, 2018.

Board members are Douglas Mawhinney, Mary Lou St. John, George Tibbetts, Susan Denison and Dennis Lajoie. Sharon Barker is the caretaker of the cemetery.

Douglas Mawhinney was President of the Board.

The Board voted to accept the Secretary/Treasurer's report and the report of the caretaker.

The Board voted to purchase a new riding lawn mower for Lake View at a special meeting in June, 2017.

The previous year the town sold 8 burial lots and 1 cremation lot.

Lots are available; burial lots are \$500 and cremation lots are \$400.

The by-laws of the Lake view Cemetery require corner stones be installed within 30 days of the purchase of lots. The caretaker of the cemetery must be notified before corner stones are installed so that the stones are placed in the appropriate space.

Please call the Norway Town office or Sharon Barker, caretaker of the cemetery, if you are interested in purchasing a lot at the Lake View Cemetery.

Respectfully submitted,

Douglas Mawhinney, President
Lake View Cemetery

The Oxford Hills School District

M.S.A.D. #17

232 Main Street, Suite 2 South Paris, ME 04281

Phone (207) 743-8972 fax (207) 743-2878

www.sad17.k12.me.us

Richard Colpitts, *Superintendent of Schools*
Dr. Patrick Hartnett, *Assistant Superintendent*
Heather Manchester, *Director of Curriculum*



Jane Morse, *Director of Special Services*
Catherine Fanjoy Coffey, *Business Manager*

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

The Oxford Hills School District Board of Directors is now developing its fifty-eighth school budget in preparation for the 2018-19 school year, and starting to wrap up its fifty-seventh year with many successes and a few challenges.

The Oxford Hills School District is now in its third year of a five-year strategic plan. The specific action steps taken this year may be reviewed on the District's web page under the heading of "Strategic Plan".

The Harrison Elementary and Waterford Memorial Schools continue to maintain a stable enrollment with each housing just over 100 students. Community support for both schools remains high. The "One School-One Book" initiative has been particularly engaging for both students and parents. We thank and appreciate our local fire departments who provided practical experiences and learning opportunities for students during Fire Safety week.

The District continues to work on the arduous task of complying with the State's requirement for new proficiency based diplomas.

"Proficiency-based education refers to any system of academic instruction, assessment, grading and reporting that is based on students demonstrating mastery of the knowledge and skills they are expected to learn before they progress to the next lesson, get promoted to the next grade level or receive a diploma. The general goal of proficiency-based education is to ensure that students acquire the knowledge and skills that are deemed to be essential to success in school, higher education, careers and adult life. If students struggle to meet minimum expected standards, they receive additional instruction, practice time and academic support to help them achieve proficiency, but they do not progress in their education until expected standards are met." *Maine Department of Education*

The move to proficiency is strongly supported by District administration and staff. However, implementing a proficiency diploma will require us to change many of the traditions parents and students are familiar with, including: policy, graduation standards and grading. These changes will result in more clarity for students and families and greater opportunities for students to demonstrate achievement.

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

The Maine legislature continues to fine tune the FY 19 budget. Changes in the funding of the Career and Technical Education (CTE) schools is now based on a new funding formula that will likely reduce funding for programs that currently serve over 400 students in SAD 17 annually. State support of central office costs has been reduced forcing the local side to pick up the costs of providing District wide services mandated by the state. Up front funding for expanded or new Pre-Kindergarten classrooms has been made available and special education funding has been increased. It is too soon to predict the impact on our budget of this legislative season but I am confident that the Board will continue to address these challenges with students and taxpayer interest balanced.

It continues to be a pleasure to serve the students and residents of the eight communities that comprise the Oxford Hills School District. We have something very special in the Hills – something that resonates well within our state.

Richard Colpitts
Superintendent of Schools



**State Representative
Tom Winsor**

Committee on
Appropriations and
Financial Affairs

District 71
Norway, Sweden,
Waterford, West Paris

E-mail twinsor@megalink.net

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207.287.9991 Session

April 2018

Town of Norway
19 Danforth Street
Norway, ME 04268

Dear Friends and Neighbors:

It is an honor to serve you as your State Representative for House District 71. Last year, we completed the longest legislative session in Maine history. Despite the disagreements and partisan gridlock we still managed to accomplish quite a bit as we continue to reform state government and move Maine forward. Lowering the tax burden on Maine's small businesses, reinstating the "tip credit" for our restaurant workers, and reducing the cost of medical services are considerable highlights.

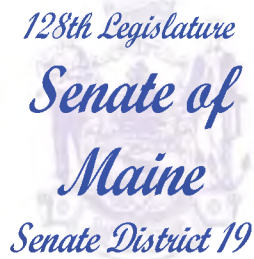
There continues to be many challenges facing our communities and the state today, particularly the growth of drug use and its related crimes in our State. Families are being ruined and children lost. Politics aside, there is a bipartisan effort to develop more effective and unified plans to reduce drug use, its effect, and related crimes.

I want to hear your thoughts about this and any other subject you are concerned about. Please call me anytime during session at 287-9991 or at 754-3678 weekends or after we adjourn. My e-mail address is Tom.Winsor@gmail.com. I have a weekly newsletter and if you would like to receive it just send me you e-mail address. Thank you.

Sincerely,

Tom Winsor
State Representative

District 71 Norway, Sweden, Waterford, West Paris



Senator James M. Hamper
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Annual Report to the Town of Norway
A Message from Senator James Hamper

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent 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.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state’s economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after much hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens can continue to use their driver’s licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us next session. Again, thank you for putting your trust in me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached at home, 539-4586, in Augusta at 287-1505, or by email at senatorhamp@gmail.com.

Sincerely,

James M. Hamper
State Senator, District 19

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction

for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make “catch-up” contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Oxford County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Lewiston office at 207-784-6969 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in blue ink that reads "Susan M. Collins". The signature is written in a cursive style with a large, stylized 'S' and 'M'.

Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

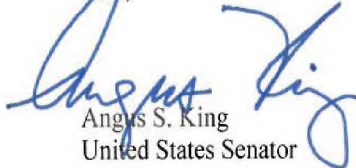
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,


Angus S. King
United States Senator

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1ST CONGRESSIONAL DISTRICT

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REPRESENTATIVE CHELLIE M. PINGREE

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FAX: 202/225-5590

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2ND CONGRESSIONAL DISTRICT

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Washington and part of Kennebec Counties

REPRESENTATIVE BRUCE POLIQUIN

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426 Cannon House Office Building
Washington DC 20515
202 225-6306

TOWN OF NORWAY, MAINE

Annual Financial Report

For the year ended June 30, 2017

TOWN OF NORWAY, MAINE
Annual Financial Report
For the year ended June 30, 2017

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Independent Auditor's Report

Town of Norway Select-Board
Town of Norway, Maine

Report on the Financial Statements

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, 2017, 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Business-type Activities	Unmodified
General Fund	Unmodified
Capital Project Fund	Unmodified
Wastewater Fund	Unmodified
Aggregate Remaining Fund Information	Qualified

Basis for 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 \$535,000, increasing by roughly \$44,000 over the previous year.

Qualified Opinion

In our opinion, except for the effects of the matter discussed in the *Basis for Qualified Opinion on the Aggregate Remaining Fund Information and Governmental Activities* paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the aggregate remaining fund information of the Town of Norway, Maine as of June 30, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

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, 2017, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, schedule of the Town’s proportionate share of the net pension liability, and schedule of Town contributions, as listed in the table of contents, be presented to supplement the basic financial statements.

Such information, 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.

Other 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 combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 October 16, 2017 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 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 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.



October 16, 2017
South Portland, Maine

TOWN OF NORWAY, MAINE
Management's Discussion and Analysis
June 30, 2017

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, 2017. I encourage readers to consider this information presented in conjunction with additional information that is in the reports, audit, 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 \$17,352,504, a \$232,810 increase from last year.
- As of June 30, 2017, the ending fund balance of all governmental funds was \$3,674,619. Governmental funds include the General Fund, Capital Project Fund, and other nonmajor governmental funds.
- As of June 30, 2017, the General Fund balance was \$2,811,796, representing a decrease of \$130,566. Part of the General Fund balance is unassigned (\$2,315,358). The unassigned fund balance has been used in recent years to help defray the cost of capital needs. Norway manages the amount of its unassigned fund balance each year to make sure it is adequate to pay for up to 90 days operating expenditures.

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

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

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

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

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

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

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

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

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

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

The most important financial activity occurs when the Town of Norway town meeting adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

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

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

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

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

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-39 of this report.

Supplemental Information - The combining statements referred to earlier in connection with nonmajor governmental funds are presented beginning on page 53 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 \$14,345,698 at the close of the most recent fiscal year. The following information is a condensed version of the statement of net position for 2017 and 2016.)

	Governmental Activities 2017	Governmental Activities 2016 - Restated	Business-type Activities 2017	Business-type Activities 2016
Current and other assets	\$ 4,081,462	3,871,920	841,782	737,446
Capital assets	13,111,571	13,437,779	3,326,749	3,409,552
Total assets	17,193,033	17,309,699	4,168,531	4,146,998
Deferred outflows of resources	549,337	235,151	-	-
Long-term liabilities outstanding	3,109,006	2,985,368	1,142,413	1,256,083
Other liabilities	222,740	186,446	19,312	19,905
Total liabilities	3,331,746	3,171,814	1,161,725	1,275,988
Deferred inflows of resources	64,926	124,352	-	-
Net investment in capital assets	11,246,437	11,360,996	2,205,809	2,153,469
Restricted	171,006	171,152	-	-
Unrestricted	2,928,255	2,716,536	800,997	717,541
Total net position	\$ 14,345,698	14,248,684	3,006,806	2,871,010

The largest portion of the Town of Norway's Governmental Activities net position (78.4%) 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 also represents 73.3% 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. 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.

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

Government-wide Financial Analysis, continued

The Governmental unrestricted net position (20.4%) may be used to meet the government's ongoing obligations to citizens and creditors.

CHANGE IN NET POSITION

	Governmental Activities		Business-type Activities	
	2017	2016	2017	2016
Revenues:				
Program revenues:				
Charges for services	\$ 143,696	215,527	546,574	517,713
Operating grants and contributions	118,895	105,119	-	-
Capital grants and contributions	47,557	367,677	61,198	-
General revenues:				
Taxes	8,163,375	7,867,084	-	-
Grants and contributions - unrestricted	413,466	348,734	-	-
Unrestricted investment income	34,811	39,303	138	160
Other miscellaneous income	122,070	186,733	5,336	10,787
Loss on disposal of capital assets	(83,320)	(16,131)	-	-
Total revenues	8,960,550	9,114,046	613,246	528,660
Expenses:				
General government	738,217	811,825	-	-
Protection	1,508,840	1,455,203	-	-
Health and sanitation	306,112	306,647	450,238	442,224
Highways	1,447,397	1,355,431	-	-
Special assessments	4,070,097	3,959,853	-	-
Culture and recreation	455,128	459,242	-	-
Unclassified	55,685	84,561	-	-
Interest on debt	36,113	38,373	27,212	27,397
Capital maintenance	245,947	1,378,570	-	-
Total expenses	8,863,536	9,849,705	477,450	469,621
Change in net position	\$ 97,014	(735,659)	135,796	59,039

Governmental activities resulted in a increase in the Town of Norway's net position of \$97,014 with the majority of revenues (91.2%) coming from taxes. In addition, principal payments on bonds and lease payments totaled \$415,245 in governmental funds. These amounts are not considered expenses for purposes of full accrual financial statements. Governmental activities also included \$623,024 in depreciation expense.

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.

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

At the close of the most recent fiscal year, the Town's governmental funds reported combined ending fund balances of \$3,674,619; \$2,311,726 of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. The balance (37.1%) 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 \$2,315,358. 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 27% 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 \$800,997, an increase of \$83,456 from the prior year.

General Fund Budgetary Highlights: During the current fiscal year, the revenues for the Town of Norway exceeded expenditures by \$307,415. 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.
- Fees and reimbursements revenue was under budget as much of the revenue sources are reimbursement based and related to capital projects which were delayed until future years.
- General government expenditures for the Municipal building were under budget as the change in the heating system from oil to propane saved on fuel cost.
- Code Enforcement expenditures were under budget as wages and benefits were lower than anticipated.
- Highway expenditures were under budget due to declines in fuel costs.

Capital Assets - The Town of Norway's net investment in capital assets as of June 30, 2017 amounts to \$11,246,437 for governmental activities and \$2,205,809 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.

Major capital asset additions during the 2017 fiscal year included two leased police vehicles, infrastructure improvements to Upton Brothers Road, Thomas Hill Road and Roberts Road.

Town of Norway's Capital Assets		
(Net of depreciation)		
	<u>Governmental</u>	<u>Business-type</u>
Land and other non-depreciated	\$ 617,700	-
Buildings and building improvements	912,466	36,241
Machinery, vehicles and equipment	1,600,314	19,100
Infrastructure	9,981,091	3,271,408
Total	\$ 13,111,571	3,326,749

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

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, 2017, the Town was in compliance with this restriction. All debt payments were made as required during fiscal year 2017.

Next Year's Budget and Rates - Taxpayers will experience a modest increase as a result of the passage of the budget for 2017-2018 as the Town experienced only small growth by 1.88%. The appropriation for Norway's assessment for SAD No. 17 and the County increased by 4.16%.

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.*

Dennis Lajoie
Town Manager

BASIC FINANCIAL STATEMENTS

TOWN OF NORWAY, MAINE
Statement of Net Position
June 30, 2017

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 3,350,630	695,378	4,046,008
Cash held in escrow	-	21,473	21,473
Taxes receivable	444,343	-	444,343
Tax liens	108,616	-	108,616
Accounts receivable, net of allowance	177,873	124,931	302,804
Capital assets, not being depreciated	617,700	-	617,700
Capital assets, net of accumulated depreciation	12,493,871	3,326,749	15,820,620
Total assets	17,193,033	4,168,531	21,361,564
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	549,337	-	549,337
Total deferred outflows of resources	549,337	-	549,337
LIABILITIES			
Accounts payable and accrued expenses	69,169	13,917	83,086
Taxes paid in advance	5,747	-	5,747
Accrued compensated absences	147,824	5,395	153,219
Noncurrent liabilities:			
Due within one year	463,626	176,401	640,027
Due in more than one year	2,645,380	966,012	3,611,392
Total liabilities	3,331,746	1,161,725	4,493,471
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	64,926	-	64,926
Total deferred inflows of resources	64,926	-	64,926
NET POSITION			
Net investment in capital assets	11,246,437	2,205,809	13,452,246
Restricted - nonexpendable principal	46,731	-	46,731
Restricted - grants and other	124,275	-	124,275
Unrestricted	2,928,255	800,997	3,729,252
Total net position	\$ 14,345,698	3,006,806	17,352,504

See accompanying notes to basic financial statements.

TOWN OF NORWAY, MAINE
Statement of Activities
For the year ended June 30, 2017

Functions/programs	Expenses	Program revenues			Net (expense) revenue and changes in net position		
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government		Total
					Governmental activities	Business-type activities	
Primary government:							
Governmental activities:							
General government	\$ 738,217	99,621	-	-	(638,596)	-	(638,596)
Protection	1,508,840	19,561	-	-	(1,489,279)	-	(1,489,279)
Health and sanitation	306,112	-	6,302	-	(299,810)	-	(299,810)
Highways	1,447,397	1,038	89,395	-	(1,356,964)	-	(1,356,964)
Special assessments	4,070,097	-	-	-	(4,070,097)	-	(4,070,097)
Culture and recreation	455,128	23,476	23,198	-	(408,454)	-	(408,454)
Unclassified	55,685	-	-	-	(55,685)	-	(55,685)
Interest on debt	36,113	-	-	-	(36,113)	-	(36,113)
Capital maintenance	245,947	-	-	47,557	(198,390)	-	(198,390)
Total governmental activities	8,863,536	143,696	118,895	47,557	(8,553,388)	-	(8,553,388)
Business-type activities:							
Wastewater	477,450	546,574	-	61,198	-	130,322	130,322
Total business-type activities	477,450	546,574	-	61,198	-	130,322	130,322
Total primary government	\$ 9,340,986	690,270	118,895	108,755	(8,553,388)	130,322	(8,423,066)
General revenues:							
Property taxes					7,352,157	-	7,352,157
Other taxes - excise					811,218	-	811,218
Grants and contributions not restricted to specific programs					413,466	-	413,466
Unrestricted investment earnings					34,811	138	34,949
Other income					122,070	5,336	127,406
Loss on disposal of capital assets					(83,320)	-	(83,320)
Total general revenues and loss on disposal of assets					8,650,402	5,474	8,655,876
Change in net position					97,014	135,796	232,810
Net position - beginning, restated					14,248,684	2,871,010	17,119,694
Net position - ending					\$ 14,345,698	3,006,806	17,352,504

TOWN OF NORWAY, MAINE
Balance Sheet
Governmental Funds
June 30, 2017

	General Fund	Capital Project Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,488,834	695,449	166,347	3,350,630
Taxes receivable	444,343	-	-	444,343
Tax liens	108,616	-	-	108,616
Accounts receivable	41,226	-	136,647	177,873
Interfund loan receivables	135,620	-	-	135,620
Total assets	\$ 3,218,639	695,449	302,994	4,217,082
LIABILITIES				
Accounts payable and accrued expenses	62,542	-	-	62,542
Taxes paid in advance	5,747	-	-	5,747
Interfund loan payables	-	-	135,620	135,620
Total liabilities	68,289	-	135,620	203,909
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	338,554	-	-	338,554
Total deferred inflows of resources	338,554	-	-	338,554
FUND BALANCES				
Nonspendable	-	-	46,731	46,731
Restricted	-	-	124,275	124,275
Committed	-	695,449	-	695,449
Assigned	496,438	-	-	496,438
Unassigned	2,315,358	-	(3,632)	2,311,726
Total fund balances	2,811,796	695,449	167,374	3,674,619
Total liabilities, deferred inflows of resources, and fund balances	\$ 3,218,639	695,449	302,994	

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.	13,111,571
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	338,554
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.	
General obligation bonds	(1,780,561)
Capital leases payable	(84,573)
Net pension liability, including related deferred outflows and inflows of resources	(759,461)
Accrued compensated absences	(147,824)
Accrued interest	(6,627)

Net position of governmental activities	\$ 14,345,698
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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, 2017

	General Fund	Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 8,041,396	-	-	8,041,396
Intergovernmental	518,018	-	47,557	565,575
Charges for services	37,518	-	6,557	44,075
Donations	-	-	14,343	14,343
Other	130,337	8,354	83,000	221,691
Investment income	31,014	3,659	138	34,811
Total revenues	8,758,283	12,013	151,595	8,921,891
Expenditures:				
Current:				
General government	647,998	-	-	647,998
Protection	1,353,016	-	-	1,353,016
Health and sanitation	306,112	-	-	306,112
Highways	976,503	-	-	976,503
Special assessments	4,070,097	-	-	4,070,097
Culture and recreation	157,213	-	298,360	455,573
Unclassified	29,052	-	-	29,052
Debt service:				
Principal	379,360	-	-	379,360
Interest	36,263	-	-	36,263
Capital outlay	550,336	28,190	47,557	626,083
Total expenditures	8,505,950	28,190	345,917	8,880,057
Excess (deficiency) of revenues over (under) expenditures	252,333	(16,177)	(194,322)	41,834
Other financing sources (uses):				
Capital lease proceeds	55,082	-	-	55,082
Transfers from other funds	85,000	243,804	279,177	607,981
Transfers to other funds	(522,981)	-	(85,000)	(607,981)
Total other financing sources (uses)	(382,899)	243,804	194,177	55,082
Net change in fund balances	(130,566)	227,627	(145)	96,916
Fund balances, beginning of year	2,942,362	467,822	167,519	3,577,703
Fund balances, end of year	\$ 2,811,796	695,449	167,374	3,674,619

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, 2017

Net change in fund balances - total governmental funds (from Statement 4)	\$	96,916
<p>Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.</p>		
Capital outlays		380,136
Depreciation expense		(623,024)
Loss on disposition on capital assets		(83,320)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
		121,979
<p>Bond and lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of bond (\$379,360) and lease (\$35,885) payments that exceeded lease (\$55,082) proceeds.</p>		
		360,163
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. More specifically, this represents the change in accrued compensated absences.</p>		
		(45,797)
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. More specifically, this represents the change in accrued interest.</p>		
		150
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This is the increase in net pension liability with related deferred inflows and outflows of resources.</p>		
		(110,189)
Change in net position of governmental activities (see Statement 2)		\$ 97,014

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, 2017

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 7,966,826	7,966,826	8,041,396	74,570
Intergovernmental	479,636	479,636	518,018	38,382
Charges for services	27,700	97,852	37,518	(60,334)
Other fees and reimbursements	113,774	436,561	130,337	(306,224)
Interest income	30,600	30,600	31,014	414
Total revenues	8,618,536	9,011,475	8,758,283	(253,192)
Expenditures:				
Current:				
General government	612,171	696,265	647,998	48,267
Protection	1,298,941	1,373,212	1,353,016	20,196
Health and sanitation	329,734	333,183	306,112	27,071
Highways	983,444	995,944	976,503	19,441
Special assessments	4,175,508	4,175,508	4,070,097	105,411
Culture and recreation	137,782	186,271	157,213	29,058
Unclassified	38,392	38,392	29,052	9,340
Debt service	422,944	422,944	415,623	7,321
Capital and other expenditures	436,021	649,081	495,254	153,827
Total expenditures	8,434,937	8,870,800	8,450,868	419,932
Excess of revenues over expenditures	183,599	140,675	307,415	166,740
Other financing sources (uses):				
Budgeted use of surplus	250,000	295,589	-	(295,589)
Transfers from other funds	85,000	85,000	85,000	-
Transfers to other funds	(518,599)	(521,264)	(522,981)	(1,717)
Total other financing sources (uses)	(183,599)	(140,675)	(437,981)	(297,306)
Net change in fund balance	-	-	(130,566)	(130,566)
Fund balance, beginning of year			2,942,362	
Fund balance, end of year	\$		2,811,796	

See accompanying notes to basic financial statements.

TOWN OF NORWAY, MAINE
Statement of Net Position
Proprietary Fund
June 30, 2017

		Wastewater Fund
ASSETS		
Current assets:		
Cash and cash equivalents	\$	695,378
Cash held in escrow		21,473
Accounts receivable - net of allowance of \$22,000 for uncollectible		124,931
Total current assets		841,782
Capital assets:		
Buildings and improvements		186,187
Equipment and vehicles		139,760
Infrastructure		6,129,848
Accumulated depreciation		(3,129,046)
Net capital assets		3,326,749
Total assets	\$	4,168,531
LIABILITIES		
Accounts payable		2,318
Accrued interest		11,599
Accrued compensated absences		5,395
Noncurrent liabilities:		
Due within one year		176,401
Due in more than one year		966,012
Total liabilities		1,161,725
NET POSITION		
Net investment in capital assets		2,205,809
Unrestricted		800,997
Total net position	\$	3,006,806

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, 2017

	Wastewater Fund
Operating revenues:	
Charges for services	\$ 543,360
Interest on customer accounts	3,214
Other revenue	5,336
Total operating revenues	551,910
Operating expenses:	
Wages	110,432
Benefits	60,735
Utilities	40,599
Personnel expenses	700
Maintenance/repairs/labor	24,069
Supplies	20,296
Professional services	7,219
Capital maintenance	10,193
Miscellaneous	11,771
Depreciation	164,224
Total operating expenses	450,238
Operating income	101,672
Nonoperating revenues (expenses):	
Capital grants	61,198
Investment income	138
Interest expense	(27,212)
Total nonoperating expense	34,124
Change in net position	135,796
Net position, beginning of year	2,871,010
Net position, end of year	\$ 3,006,806

See accompanying notes to basic financial statements.

TOWN OF NORWAY, MAINE
Statement of Cash Flows
Proprietary Fund
For the year ended June 30, 2017

	Wastewater Fund
Cash flows from operating activities:	
Receipts from customers and users	\$ 525,869
Receipts from grants and miscellaneous	5,336
Payments to suppliers	(116,164)
Payments to employees	(170,443)
Net cash provided by operating activities	244,598
Cash flows from capital and related financing activities:	
Acquisition and construction of capital assets	(81,421)
Proceeds from bond issuance	90,367
Capital grants	61,198
Principal payments on long-term debt	(225,510)
Interest payments on long-term debt	(27,212)
Net cash used in capital and related financing activities	(182,578)
Cash flows from investing activities:	
Interest on investments	138
Net cash provided by investing activities	138
Net increase in cash	62,158
Cash, beginning of year	633,220
Cash, end of year	\$ 695,378
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	101,672
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	164,224
(Increase) decrease in operating assets:	
Accounts receivable	(20,705)
Increase (decrease) in operating liabilities:	
Accounts payable	(1,317)
Accrued compensated absences	724
Net cash provided by operating activities	\$ 244,598

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, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. 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 Capital Project Fund accounts 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.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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. 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 fair market 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. If material, interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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

G. 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.

H. Accrued Compensated Absences

Upon retirement, the Town pays a maximum of 720 hours of accumulated sick time for police employees per the union contract. Sick time is not paid out for non-union 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 sick 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.

I. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan) 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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

J. Deferred Inflows of 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 position 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 only report a deferred inflow of resources, unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The governmental activities have deferred outflows and inflows that relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension 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 pension plan investments, which is deferred and amortized over a five-year period.

K. Fund Equity

Governmental Fund 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, 2017 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.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

L. Net Position

Net position represents the 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 bonds and capital leases payable 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, 2017:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Capital assets	\$ 22,993,635	6,455,795
Accumulated depreciation	(9,882,064)	(3,129,046)
Bonds and capital leases payable	(1,865,134)	(1,142,413)
<u>Unspent bond proceeds</u>	<u>-</u>	<u>21,473</u>
<u>Net investment in capital assets</u>	<u>\$ 11,246,437</u>	<u>2,205,809</u>

M. 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.

N. 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.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

O. 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.

Each year a budget is adopted for the General Fund and is adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). The level of control (level at which expenditures may not exceed budget) is the Town meeting warrant article level. Generally, all unexpended budgetary accounts lapse at the close of the fiscal year. However, portions of the General Fund fund equity may 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 amendments. Amendments consist primarily of department carried forward amounts and unspent project and grant funds.

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, 2017, the Town reported deposits of \$4,046,008 with a bank balance of \$4,149,067. \$600,829 of the Town's bank balances were exposed to custodial credit risk as they were not covered by the F.D.I.C. or by additional collateral or insurance purchased on behalf of the Town by the respective banking institutions.

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

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

PROPERTY TAX

The Town's property taxes for the current year were levied on August 30, 2016, on the assessed value listed as of April 1 for all real and personal property located in the Town. Taxes were due on November 20, 2016 and May 22, 2017; interest was charged at 7% 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, 2016, upon which the levy for the year ended June 30, 2017 was based, was \$445,386,400.

The following summarizes the 2017 and 2016 levy:

	<u>2017</u>	<u>2016</u>
Assessed value:		
Real property	\$ 434,345,700	435,936,700
Personal property	11,040,700	10,107,100
<u>Total valuation</u>	<u>445,386,400</u>	<u>446,043,800</u>
<u>Tax rate (per \$1,000)</u>	<u>0.01650</u>	<u>0.01590</u>
Tax commitment	7,348,876	7,092,096
<u>Less: collections and abatements</u>	<u>(6,915,610)</u>	<u>(6,704,061)</u>
<u>Taxes receivable at June 30</u>	<u>\$ 433,266</u>	<u>388,035</u>
Tax collection rate	94.10%	94.53%

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 \$113,821 for the year ended June 30, 2017. 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 2016/2017 unpaid taxes subsequent to June 30, 2017. 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, 2017 was as follows:

	Restated Balance July 1, <u>2016</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2017</u>
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	\$ 31,000	52,560	83,560	-
Land	617,700	-	-	617,700
Total capital assets not being depreciated	648,700	52,560	83,560	617,700
Capital assets, being depreciated:				
Buildings and improvements**	3,468,598	90,280	-	3,558,878
Machinery, vehicles and equipment	3,630,028	78,513	46,566	3,661,975
Infrastructure	15,030,159	242,343	117,420	15,155,082
Total capital assets being depreciated	22,128,785	411,136	163,986	22,375,935
Less accumulated depreciation for:				
Buildings and improvements	2,558,556	87,856	-	2,646,412
Machinery, vehicles and equipment	1,894,460	213,767	46,566	2,061,661
Infrastructure	4,886,690	321,401	34,100	5,173,991
Total accumulated depreciation	9,339,706	623,024	80,666	9,882,064
Total capital assets being depreciated, net	12,789,079	(211,888)	(83,320)	12,493,871
Governmental activities capital assets, net	\$ 13,437,779	(159,328)	(166,880)	13,111,571

** Balance was restated by \$106,156 to include the value of certain assets that were not properly recognized in the prior year.

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

Governmental activities:	
General government	\$ 65,642
Protection	89,614
Highways	448,230
Unclassified	19,538
Total depreciation expense – governmental activities	\$ 623,024

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, 2017 was as follows:

	Balance July 1, <u>2016</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2017</u>
Business-type activities:				
Capital assets, not being depreciated:				
Construction in progress	\$ 12,046	81,421	93,467	-
Total capital assets not being depreciated	12,046	81,421	93,467	-
Capital assets, being depreciated:				
Buildings and improvements	186,187	-	-	186,187
Machinery, vehicles and equipment	139,760	-	-	139,760
infrastructure	6,036,381	93,467	-	6,129,848
Total capital assets being depreciated	6,362,328	93,467	-	6,455,795
Less accumulated depreciation for:				
Buildings and improvements	144,955	4,991	-	149,946
Machinery, vehicles and equipment	115,768	4,892	-	120,660
infrastructure	2,704,099	154,341	-	2,858,440
Total accumulated depreciation	2,964,822	164,224	-	3,129,046
Total capital assets being depreciated, net	3,397,506	(70,757)	-	3,326,749
Business-type activities capital assets, net	\$3,409,552	10,664	(93,467)	3,326,749

LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2017 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:					
General obligation bonds	\$ 2,159,921	-	379,360	1,780,561	428,096
Capital leases	65,376	55,082	35,885	84,573	35,530
Accrued compensated absences	102,027	45,797	-	147,824	-
Net pension liability	760,071	483,801	-	1,243,872	-
Governmental activities long-term liabilities	\$ 3,087,395	584,680	415,245	3,256,830	463,626
Business-type activities:					
General obligation bonds	\$ 1,256,083	111,840	225,510	1,142,413	176,401
Accrued compensated absences	4,671	724	-	5,395	-
Business-type activities long-term liabilities	\$ 1,260,754	112,564	225,510	1,147,808	176,401

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

LONG-TERM DEBT, CONTINUED

General obligation bonds payable at June 30, 2017 is comprised of the following:

	Date of <u>issue</u>	Original amount <u>issued</u>	Date of maturity <u>maturity</u>	Interest rate <u>rate</u>	Balance June 30, 2017
Governmental activities:					
MMBB - 2002 Series C	05/23/02	\$ 930,715	11/01/18	3.05-5.18%	156,299
MMBB - 2003 Series E	10/23/03	100,000	11/01/18	2.09-4.29%	16,564
Norway Savings - Streets	06/09/04	355,900	06/09/19	4.23%	61,198
MMBB - 2011 Series C	10/27/11	305,000	11/01/21	0.5-5.5%	152,500
MMBB - 2015 Series A	05/28/15	1,200,000	11/01/20	0.35-1.97%	960,000
MMBB - 2016 Series A	05/26/16	434,000	11/01/27	0.25-2.25%	434,000
Total governmental activities					1,780,561
Business-type activities:					
MMBB - WWSRF	09/10/03	1,972,273	01/10/18	1.55%	264,283
USDA 2011 Rural Utilities Bond	07/07/11	385,000	07/07/40	2.38%	335,823
MMBB - 2015 Series A	05/28/15	515,406	11/01/33	0.35-3.84%	491,665
MMBB - 2016 FR Stream Crossing*	12/28/16	111,840	10/01/21	1.00%	50,642
Total business-type activities					1,142,413
Total general obligation bonds payable					\$ 2,922,974

*Funds for this bond are drawn down on a reimbursement basis. As of June 30, 2017, the Town had drawn \$90,367 of the \$111,840 available. Additionally, \$61,198 of the principal balance of this bond was forgiven by the lender.

The annual requirements to amortize long-term bonds outstanding as of June 30, 2017 are as follows:

June 30,	Governmental activities			Business-type activities		
	Principal	Interest	Total	Principal	Interest	Total
2018	\$ 428,096	26,873	454,969	176,401	23,457	199,858
2019	433,765	19,220	452,985	177,607	21,834	199,441
2020	313,900	13,000	326,900	45,771	21,069	66,840
2021	313,900	7,794	321,694	46,471	20,239	66,710
2022	73,900	4,657	78,557	47,233	19,343	66,576
2023-2027	217,000	11,254	228,254	199,227	82,334	281,561
2028-2032	-	-	-	229,163	51,389	280,552
2033-2037	-	-	-	150,777	16,767	167,544
2038-2041	-	-	-	69,763	4,186	73,949
Totals	\$ 1,780,561	82,798	1,863,359	1,142,413	260,618	1,403,031

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

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

OVERLAPPING DEBT

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

<u>Governmental Units</u>	<u>Net debt outstanding at June 30, 2017</u>	<u>Percentage applicable to the Town</u>	<u>Town's proportionate share of debt</u>
MSAD 17	\$ 12,283,288	19.14%	2,350,857

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, 2017, the Town was in compliance with these restrictions.

CAPITAL LEASES

The Town has entered into lease agreements as lessee for financing certain vehicle acquisitions. These leases qualify as capital leases 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 leases are reported in the Statement of Net Position.

The following items have been capitalized under capital leases as of June 30, 2017:

2015 Chevy Silverado	\$ 32,200
2015 Dodge 1500	29,333
2015 Dodge Ram	27,933
Two 2016 Ford Explorers	55,082

The following is a schedule of future minimum lease payments under the capital lease at June 30, 2017:

<u>Fiscal year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 35,530	2,142	37,672
2019	36,426	1,246	37,672
<u>2020</u>	<u>12,617</u>	<u>327</u>	<u>12,944</u>
Total	\$ 84,573	3,715	88,288

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

FUND BALANCE

The General Fund unassigned fund balance total of \$2,315,358 represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

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

	<u>June 30, 2017</u>
Assigned - carryforwards:	
Records maintenance	\$ 4,350
Fire donation	635
Safety training	1,630
Unemployment insurance	16,500
Municipal building boiler	17,118
Vet Park	475
Softball scholarship	250
Softball	6,000
Warming hut	711
Playground grant	584
Snack shack	1,018
Fitness trail grant	5,715
Boat landing/dam	13,657
Economic development	25,674
Computers	245
Municipal building repairs	15,753
GIS mapping	9,456
Cemetery repair	6,145
Insurance reserve	23,825
Town garage planning	48,403
Tree pruning and removal	7,670
Clock tower roof	13,000
Road improvement	24,268
In-town streets	3,356
Subtotal	246,438
Subsequent budget	250,000
Total assigned	\$ 496,438

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

FUND BALANCE, CONTINUED

In addition, \$695,449 of the Capital Project fund balance has been committed to various projects (see Exhibit C).

Other governmental funds fund balances are as follows:

Nonspendable:	
Nonmajor permanent funds - nonexpendable principal	\$ 46,731
Restricted:	
Nonmajor special revenue funds:	
Permanent funds	38,656
Community Development	104
Grant Fund	1,027
Sanborn Trust Donor restrictions	84,488
Total restricted	\$ 124,275

INTERFUND LOANS AND TRANSFERS

Individual interfund loans and fund transfers for the year ended June 30, 2017 were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	\$ 135,620	-	85,000	522,981
Capital Project Fund	-	-	243,804	-
Nonmajor special revenue funds:				
Grant Fund	-	121,482	-	-
Library	-	14,138	277,460	-
Sanborn Trust	-	-	-	85,000
Total nonmajor special revenue funds	-	135,620	277,460	85,000
Nonmajor Permanent funds	-	-	1,717	-
Total	\$ 135,620	135,620	607,981	607,981

These transfers were budgeted transfers to fund certain activities.

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

ICMA RETIREMENT PLAN - POLICE GROUP

Police officers, per their union contract, are eligible to participate in the International City Management Association Retirement Corporation (ICMA) plan. During the year ended June 30, 2017, the entire department participated in Maine PERS only and no contributions were made by the Town to the ICMA plan.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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.maineopers.org.

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

Contributions - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. Town employees are required to contribute 8.0% of their annual pay. The Town's contractually required contribution rate for the year ended June 30, 2017, was 9.5% 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 \$127,616 for the year ended June 30, 2017.

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

At June 30, 2017, the Town reported a liability of \$1,243,872 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, 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, 2016, the Town's proportion was 0.2341%.

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

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

For the year ended June 30, 2017, the Town recognized pension expense of \$237,805. At June 30, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	64,926
Net difference between projected and actual earnings on pension plan investments	268,350	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	20,025	-
Changes in assumptions	133,346	-
Town contributions subsequent to the measurement date	127,616	-
Total	\$ 549,337	64,926

An amount of \$127,616 is reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. 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>	
2018	\$ 85,616
2019	49,662
2020	149,827
2021	71,690

Actuarial Assumptions - The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	2.75% to 9.00% per year
Investment return	6.875% per annum, compounded annually
Cost of living benefit increases	2.20% per annum

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period June 30, 2012 to June 30, 2015.

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

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

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, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US equities	20%	5.7%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Hard assets	5%	5.0%
Fixed income	25%	2.9%
Total	100%	

Discount Rate - The discount rate used to measure the total pension liability was 6.875%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.875%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.875%) or 1 percentage-point higher (7.875%) than the current rate:

	1% Decrease <u>(5.875%)</u>	Current Discount Rate <u>(6.875%)</u>	1% Increase <u>(7.875%)</u>
Town's proportionate share of the net pension liability	\$ 2,064,603	\$ 1,243,872	\$ 471,183

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, 2017.

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, 2017.

RESTATEMENT OF NET POSITION

For the fiscal year ended June 30, 2016, there was an error calculating the capital assets of the Town and certain assets were erroneously excluded from the calculation. As such, the governmental activities ending net position in the statement of net position for June 30, 2016 of \$14,142,528 has been restated by \$106,156 to \$14,248,684.

TOWN OF NORWAY, MAINE
Required Supplementary Information

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

Last 10 Fiscal Years*

	<u>2017**</u>	<u>2016**</u>	<u>2015**</u>
Town's proportion of the net pension liability	0.2341%	0.2382%	0.2309%
Town's proportionate share of the net pension liability	\$ 1,243,872	760,071	355,318
Town's covered payroll	1,343,332	1,234,299	1,249,673
Town's proportionate share of the net pension liability as a percentage of its covered payroll	92.60%	61.58%	28.43%
Plan fiduciary net position as a percentage of of the total pension liability	81.61%	88.27%	94.10%

* Only three years of information available

** The amounts presented for each fiscal year were determined as of the prior fiscal year.

TOWN OF NORWAY, MAINE
Required Supplementary Information, Continued

Schedule of Town Contributions
Maine Public Employees Retirement System Consolidated Plan

Last 10 Fiscal Years*

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 127,616	109,853	97,474	80,046
Contributions in relation to the contractually required contribution	(127,616)	(109,853)	(97,474)	(80,046)
Contribution deficiency (excess)	-	-	-	-
Town's covered payroll	1,343,332	1,234,299	1,249,673	1,231,473
Contributions as a percentage of covered payroll	9.50%	8.90%	7.80%	6.50%

* Only four years of information available

TOWN OF NORWAY, MAINE
Notes to Required Supplementary Information

Changes of Benefit Terms - None

Changes of Assumptions - The following are changes in actuarial assumptions used in the most recent valuation (6/30/16):

	<u>2016</u>	<u>2015</u>
Discount rate	6.875%	7.125%
Inflation rate	2.75%	3.5%
Salary increases	2.75% to 9.00%	3.50% to 9.50%
Cost of living increase	2.20%	2.55%
Long-term expected real rate of return on assets:		
US equities	5.7%	5.2%
Real estate	5.2%	3.7%
Infrastructure	5.3%	4.0%
Hard assets	5.0%	4.8%
Fixed income	2.9%	0.7%

In addition, mortality rates for the June 30, 2015 valuation were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA; for the June 30, 2016 valuation, the mortality rates were based on the RP2014 Total Data Set Healthy Annuitant Mortality Table.

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, 2017 and 2016

	2017	2016
ASSETS		
Cash and cash equivalents	\$ 2,488,834	2,550,118
Receivables:		
Taxes	444,343	395,392
Tax liens	108,616	104,437
Other	41,226	32,342
Interfund loan receivables	135,620	150,936
Total assets	\$ 3,218,639	3,233,225
LIABILITIES		
Accounts payable and accrued expenses	62,542	67,759
Taxes paid in advance	5,747	6,529
Total liabilities	68,289	74,288
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	338,554	216,575
Total deferred inflows of resources	338,554	216,575
FUND BALANCE		
Assigned	496,438	631,664
Unassigned	2,315,358	2,310,698
Total fund balance	2,811,796	2,942,362
Total liabilities, deferred inflows of resources, and fund balance	\$ 3,218,639	3,233,225

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, 2017

	Budgeted amounts		Actual	Variance positive (negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 7,348,876	7,348,876	7,226,896	(121,980)
Property taxes - supplemental taxes	-	-	3,282	3,282
Excise taxes and fees	617,950	617,950	811,218	193,268
Total taxes	7,966,826	7,966,826	8,041,396	74,570
Intergovernmental:				
State revenue sharing	205,000	205,000	232,772	27,772
State highway assistance	88,975	88,975	89,395	420
State veterans exemption	5,600	5,600	5,580	(20)
State tree growth	13,000	13,000	14,119	1,119
State homestead exemption	136,783	136,783	136,783	-
State BETE reimbursement	26,178	26,178	24,212	(1,966)
State general assistance	100	100	6,302	6,202
State snowmobile reimbursement	4,000	4,000	8,855	4,855
Total intergovernmental	479,636	479,636	518,018	38,382
Charges for services:				
Recreation	16,200	64,689	16,919	(47,770)
Police	11,500	17,200	18,515	1,315
Fire	-	1,333	1,046	(287)
Highway	-	12,500	1,038	(11,462)
Unclassified	-	2,130	-	(2,130)
Total charges for services	27,700	97,852	37,518	(60,334)
Other fees and reimbursements:				
Permits	19,200	19,200	28,883	9,683
Clerk's fees	15,275	15,275	16,488	1,213
Cable TV fees	48,500	48,500	48,500	-
Rental fees	5,200	5,200	5,750	550
Miscellaneous	500	323,287	6,573	(316,714)
Other fees	25,099	25,099	24,143	(956)
Total other fees and reimbursements	113,774	436,561	130,337	(306,224)
Interest income	30,600	30,600	31,014	414
Total revenues	\$ 8,618,536	9,011,475	8,758,283	(253,192)

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	\$ 471,065	473,415	466,598	6,817
Municipal building	50,359	132,103	100,386	31,717
Planning and enforcement	90,747	90,747	81,014	9,733
Total general government	612,171	696,265	647,998	48,267
Protection:				
Fire department	274,553	275,886	275,087	799
Police department	724,905	747,745	747,745	-
Utilities	179,719	179,719	177,878	1,841
Animal control	15,264	15,264	14,214	1,050
Insurance	104,500	154,598	138,092	16,506
Total protection	1,298,941	1,373,212	1,353,016	20,196
Health and sanitation:				
General assistance	34,200	37,649	37,649	-
Solid waste	295,534	295,534	268,463	27,071
Total health and sanitation	329,734	333,183	306,112	27,071
Highways:				
Roads and bridges	983,444	995,944	976,503	19,441
Total highways	983,444	995,944	976,503	19,441
Special assessments:				
MSAD 17	3,709,861	3,709,861	3,709,861	-
County taxes	351,826	351,826	351,826	-
Overlay/abatements	113,821	113,821	8,410	105,411
Total special assessments	4,175,508	4,175,508	4,070,097	105,411
Culture and recreation:				
Recreation	137,782	186,271	157,213	29,058
Total culture and recreation	137,782	186,271	157,213	29,058
Unclassified:				
Cemeteries	18,392	18,392	9,052	9,340
Provider agencies	20,000	20,000	20,000	-
Total unclassified	38,392	38,392	29,052	9,340

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:				
Debt service:				
Principal		379,360	379,360	-
Interest	\$	43,584	36,263	7,321
Total debt service		422,944	415,623	7,321
Capital and other expenditures:				
Capital budget		366,611	430,346	152,195
Other grants		1,010	1,508	1,632
Community preservation and development expenditures		68,400	63,400	-
Total capital and other expenditures		436,021	495,254	153,827
Total expenditures		8,434,937	8,450,868	419,932
Excess of revenues over expenditures		183,599	307,415	166,740
Other financing sources (uses):				
Budgeted use of surplus		250,000	-	(295,589)
Transfers from other funds		85,000	85,000	-
Transfers to other funds		(518,599)	(522,981)	(1,717)
Total other financing sources (uses)		(183,599)	(437,981)	(297,306)
Net change in fund balance		-	(130,566)	(130,566)
Fund balance, beginning of year			2,942,362	
Fund balance, end of year	\$		2,811,796	

NONMAJOR GOVERNMENTAL FUNDS

TOWN OF NORWAY, MAINE
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2017

	Special Revenue Funds	Permanent Funds	Totals
ASSETS			
Cash and cash equivalents	\$ 84,592	81,755	166,347
Accounts receivable	136,647	-	136,647
Total assets	221,239	81,755	302,994
LIABILITIES			
Interfund loan payables	135,620	-	135,620
Total liabilities	135,620	-	135,620
FUND BALANCES			
Nonspendable	-	46,731	46,731
Restricted	85,619	38,656	124,275
Unassigned	-	(3,632)	(3,632)
Total fund balances	85,619	81,755	167,374
Total liabilities and fund balances	\$ 221,239	81,755	302,994

TOWN OF NORWAY, MAINE
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2017

	Special Revenue Funds	Permanent Funds	Totals
Revenues:			
Intergovernmental	\$ 47,557	-	47,557
Charges for services	6,557	-	6,557
Donations	14,343	-	14,343
Other	83,000	-	83,000
Interest income	39	99	138
Total revenues	151,496	99	151,595
Expenditures:			
Culture and recreation	298,360	-	298,360
Capital	47,557	-	47,557
Total expenditures	345,917	-	345,917
Excess (deficiency) of revenues over (under) expenditures	(194,421)	99	(194,322)
Other financing sources (uses):			
Transfers from other funds	277,460	1,717	279,177
Transfers to other funds	(85,000)	-	(85,000)
Total other financing sources	192,460	1,717	194,177
Net change in fund balances	(1,961)	1,816	(145)
Fund balances, beginning of year	87,580	79,939	167,519
Fund balances, end of year	\$ 85,619	81,755	167,374

CAPITAL PROJECT FUND

The capital project fund, reported as a major fund, is established for the specific purposes, as shown on Exhibit C.

TOWN OF NORWAY, MAINE
Capital Project Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the year ended June 30, 2017

Acct. #		Fund balance beginning of year	Revenues	Expenditures	Transfers in	Fund balance end of year
10	Computer	\$ 6,441	-	1,555	2,665	7,551
20	Fire truck	6,055	-	-	35,000	41,055
24	SCBA reserve	1,911	-	-	-	1,911
25	Fire department sub-station	40,000	1	-	-	40,001
30	Highway equipment	59,609	26	-	50,000	109,635
31	Traffic safety and sidewalks	15,984	-	-	21,139	37,123
32	Highway truck reserve	69,312	51	-	50,000	119,363
33	Bridge repair reserve	99,368	66	-	25,000	124,434
34	Hwy small equip reserve	8,171	8,144	13,110	-	3,205
40	Solid Waste Frost Hill Capping	-	-	-	20,000	20,000
50	Recreation	27,280	-	-	-	27,280
52	Tennis court reserve	1,949	60	60	-	1,949
54	Skate rink	2,194	210	-	-	2,404
55	Ballfield/layout reserve	50,987	3	3,148	-	47,842
56	Softball fund raising	1,793	19	-	-	1,812
57	Lake Penn stumpage	8	-	-	-	8
58	Playground reserve	12,340	-	-	-	12,340
59	Trails grant	10,716	-	-	-	10,716
60	Snowmobile	4,136	-	-	-	4,136
61	Boat	33,453	-	-	-	33,453
91	Town line	4,022	-	-	-	4,022
92	Lake view cemetery lot reserve	8,111	3,433	10,317	-	1,227
93	Future building improvements	1,598	-	-	-	1,598
94	Municipal building safe	-	-	-	20,000	20,000
95	Police Department Station reserve	-	-	-	20,000	20,000
96	Railroad trail reserve	2,384	-	-	-	2,384
Totals		\$ 467,822	12,013	28,190	243,804	695,449

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:

Community Development

Library

Grant Fund

Sanborn Trust

TOWN OF NORWAY, MAINE
 Nonmajor Special Revenue Funds
 Combining Balance Sheet
 June 30, 2017

	Community Development	Library	Grant Fund	Sanborn Trust	Totals
ASSETS					
Cash and cash equivalents	\$ 104	-	-	84,488	84,592
Accounts receivable	-	14,138	122,509	-	136,647
Total assets	104	14,138	122,509	84,488	221,239
LIABILITIES					
Interfund loan payables	-	14,138	121,482	-	135,620
Total liabilities	-	14,138	121,482	-	135,620
FUND BALANCES					
Restricted	104	-	1,027	84,488	85,619
Total fund balances	104	-	1,027	84,488	85,619
Total liabilities and fund balances	\$ 104	14,138	122,509	84,488	221,239

TOWN OF NORWAY, MAINE
 Nonmajor Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the year ended June 30, 2017

	Community Development	Library	Grant Fund	Sanborn Trust	Totals
Revenues:					
Intergovernmental	\$ -	-	47,557	-	47,557
Charges for services	-	6,557	-	-	6,557
Donations	-	14,343	-	-	14,343
Interest income	-	-	-	39	39
Other	-	-	-	83,000	83,000
Total revenues	-	20,900	47,557	83,039	151,496
Expenditures:					
Culture and recreation	-	298,360	-	-	298,360
Capital	-	-	47,557	-	47,557
Total expenditures	-	298,360	47,557	-	345,917
Excess (deficiency) of revenues over (under) expenditures					
	-	(277,460)	-	83,039	(194,421)
Other financing sources (uses):					
Transfers from other funds	-	277,460	-	-	277,460
Transfers to other funds	-	-	-	(85,000)	(85,000)
Total other financing sources (uses)	-	277,460	-	(85,000)	192,460
Net change in fund balances	-	-	-	(1,961)	(1,961)
Fund balances, beginning of year	104	-	1,027	86,449	87,580
Fund balances, end of year	\$ 104	-	1,027	84,488	85,619

OTHER GOVERNMENTAL FUNDS

NONMAJOR PERMANENT FUNDS

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

The Town's individual permanent funds include:

HD Cole Trust

Tessa Thibodeau Trust

Lakeview Cemetery

Minnie White Trust

TOWN OF NORWAY, MAINE
 Nonmajor Permanent Funds
 Combining Balance Sheet
 June 30, 2017

	HD Cole Trust	Tessa Thibodeau Trust	Lakeview Cemetery	Minnie White Trust	Totals
ASSETS					
Cash and cash equivalents	\$ 1,368	35,231	43,828	1,328	81,755
Total assets	1,368	35,231	43,828	1,328	81,755
FUND BALANCES					
Nonspendable	5,000	25,000	15,731	1,000	46,731
Restricted	-	10,231	28,097	328	38,656
Unassigned	(3,632)	-	-	-	(3,632)
Total fund balances	\$ 1,368	35,231	43,828	1,328	81,755

TOWN OF NORWAY, MAINE
 Nonmajor Permanent Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the year ended June 30, 2017

	HD Cole Trust	Tessa Thibodeau Trust	Lakeview Cemetery	Minnie White Trust	Totals
Revenues:					
Interest income	\$ -	-	99	-	99
Total revenues	-	-	99	-	99
Expenditures:					
Unclassified	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess of revenues over expenditures	-	-	99	-	99
Other financing sources:					
Transfers from other funds	-	-	1,717	-	1,717
Total other financing sources	-	-	1,717	-	1,717
Net change in fund balances	-	-	1,816	-	1,816
Fund balances, beginning of year	1,368	35,231	42,012	1,328	79,939
Fund balances, end of year	\$ 1,368	35,231	43,828	1,328	81,755

DIRECTORY OF SERVICES

MUNICIPAL COMPLEX	19 Danforth Street Monday - Friday 8 am to 5 pm 743-6651 Fax / 743-5307
NORWAY WATER DISTRICT	19 Danforth Street Monday – Friday 8:30 am to 4:30 pm 743-2414
NORWAY SEWER DEPARTMENT	19 Danforth Street Monday – Friday 8 am to 5 pm 743-6651 Fax / 743-5307
NPSW TRANSFER STATION	39 Brown Street Tues, Wed, Fri, Sat 8 am to 4 pm Sunday – 8 am to 1 pm 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 3 PM (Saturday Memorial to Labor Day 10 am to 1 pm) 743-5309
PACE AMBULANCE SERVICE	193 Main Street 743-5933 EMERGENCY 911
NORWAY FIRE DEPARTMENT	19 Danforth Street 743-5300 EMERGENCY 911
NORWAY POLICE DEPARTMENT	19 Danforth Street 743-6651 EMERGENCY 911

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

TOWN OF NORWAY
2018/2019 TOWN MEETING WARRANT
(covering the period 7/1/2018- 6/30/2019)

State of Maine
County of Oxford
To: Dennis Lajoie, Town Manager

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Norway, in said County, qualified by law to vote in the Town of Norway, to meet at the Norway Fire Station, in said Town on Tuesday the twelfth day of June AD 2018 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 18th day of June, AD, 2018 at 7:00 o'clock in the evening, then and there to act on articles 3 through 35.

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

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

ARTICLE 3: To see if the Town will vote to set dates when 2018/2019 **taxes will become due**, when interest will be due and what rate will be charged.

- Select-board recommends: **FIRST HALF TAXES DUE NOVEMBER 23, 2018, SECOND HALF DUE MAY 22, 2019. INTEREST WILL BE CHARGED AT A RATE OF 7.00%. INTEREST NOT CHARGED TO THOSE WHO SUCCESSFULLY MAKE ALL TAX CLUB PAYMENTS.**

ARTICLE 4: To see if the town will vote to set the **interest rates to be paid by the town** on abated taxes pursuant to 36 MRSA section 506-A (Select-board recommends **A RATE OF 7.00%**)

ARTICLE 5: To see if the Town will vote to raise and appropriate **\$535,230** for **Administration** as recommended by the select-board and budget committee. (2017-2018 appropriation \$507,277).

ARTICLE 6: To see if the Town will vote to raise and appropriate **\$45,359 for the Municipal Complex**. (2017-2018 appropriation \$46,359)

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

ARTICLE 8: To see if the Town will vote to raise and appropriate **\$86,496 for Planning and Enforcement** as recommended by the select-board and budget committee. *(2017-2018 appropriation \$76,628)*

ARTICLE 9: To see if the Town will vote to raise and appropriate **\$840,283 for the Police Department** as recommended by the select-board and budget committee *(2017-2018 appropriation \$809,360)*

ARTICLE 10: To see if the Town will vote to raise and appropriate **\$292,042 for the Fire Department: *Select-board recommends - \$285,700; Budget committee recommends - \$292,042.*** *(2017-2018 appropriation \$285,342)*

ARTICLE 11: To see if the Town will vote to raise and appropriate **\$1,027 for Emergency Management** as recommended by the select-board and budget committee. *(2017-2018 appropriation \$1,027)*

ARTICLE 12: To see if the Town will vote to raise and appropriate **\$179,159 for Utilities** as recommended by the select-board and budget committee. *(2017-2018 appropriation \$179,459)*

ARTICLE 13: To see if the Town will vote to raise and appropriate **\$141,500 for Insurance** as recommended by the select-board and budget committee. *(2017-2018 appropriation \$136,500)*

ARTICLE 14: To see if the Town will vote to raise and appropriate **\$14,863 for Animal Control** as recommended by the select-board and budget committee. *(2017-2018 appropriation \$15,130)*

ARTICLE 15: To see if the Town will vote to raise and appropriate **\$1,002,787 for Highways and Public Works** as recommended by the select-board and budget committee. *(2018-2019 appropriation \$983,717)*

ARTICLE 16: To if the town will authorize the municipal officers to make final determination regarding the **closing or opening of roads to winter maintenance** pursuant to 23 MRSA section 2953

ARTICLE 17: To see if the voters will allow the select-board to **dispose of vehicles and equipment no longer needed** in the highway, police and fire departments by public bid, auction or trade and use the proceeds for new or used equipment of benefit to the town as decided by the board.

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

- **\$230,000 for in-town street improvement for Alpine Street Project in partnership with the Town of Paris.** *(2017-2018 appropriation \$261,000)*
- **\$64,000 for road improvement** *(2017-2018 appropriation \$35,000)*

- **\$2,500 for GIS mapping** (2017-2018 appropriation \$10,000)
- **\$50,000 for the Truck / Plow Gear Replacement Reserve Account** (2017-2018 appropriation \$50,000)
- **\$40,000 for the Highway Equipment Reserve Account** (to fund the eventual replacement of the grader, loaders, sweeper and trackless, etc.) (2017-2018 appropriation \$50,000)
- **\$5,000 for the Sidewalk /Traffic Safety Reserve** (2017-20187 appropriation \$0)
- **\$20,000 for the Bridge Repair Reserve** (2017-2018 appropriation \$35,000)
- **\$5,000 for the repair and replacement of computers and office furniture** (2017-2018 appropriation \$5,000)
- **\$5,000 for improvements to the Municipal Building safe** (2017-2018 appropriation \$20,000)
- **\$5,000 for repairs and updates at the municipal building** (2017-2018 appropriation \$0)
- **\$20,000 for planning of and reserve for future construction of a town garage building** (2017-2018 appropriation \$20,000)
- **\$5,000 for the eventual construction of a fire substation.** (2017-2018 appropriation \$0.)
- **\$4,000 for the roof repair to the Opera House clock tower roof.** (2017-2018 appropriations \$8,000 from Sanborn Trust)
- **\$4,000 for Tree Pruning and Removal.** (2017-2018 appropriations \$0)
- **\$50,000 for the Fire Department Fire Truck Account Reserve.** (2017-2018 appropriations \$50,000)
- **\$10,000 for a Fire Department Equipment Reserve.** (New reserve account)
- **\$3,500 for a Cemetery Repair Reserve.** (New reserve account)
- **\$1,000 for the Tree Replacement Reserve.** (2017-2018 appropriations \$0)
- **\$2,500 for a Parking lots, playgrounds and parks.** (New reserve account)
- **\$2,500 for a Dangerous Building Reserve.** (New reserve account)
- **\$13,000 for Street Light Conversion Reserve.** (New reserve account)

Total for Capital Reserves \$542,000 (2017-2018 appropriations \$544,000)

ARTICLE 19: 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 20: To see if the Town will vote to raise and appropriate **\$262,000 for the Town's share of the operating cost of Norway/Paris Solid Waste, Inc.** as recommended by the select-board and budget committee. (2016-2017 appropriation \$262,000)

ARTICLE 21 To see if the Town will vote to raise and appropriate **\$19,104 for Cemeteries** as recommended by the select-board and budget committee. (2017-2018 appropriation \$18,430)

ARTICLE 22: To see if the Town will vote to raise and appropriate **\$452,076 for Debt Service** as recommended by the select-board and budget committee (2017-2018 appropriation \$461,401)

ARTICLE 23: To see if the Town will vote to raise and appropriate **\$27,165 for General Assistance** as recommended by the select-board and budget committee (2017-2018 appropriation \$33,512)

ARTICLE 24: To see if the Town will vote to raise and appropriate **\$25,000 for donations to Provider Agencies** as recommended by the select-board and budget committee (2017-2018 appropriation \$20,000)

ARTICLE 25: To see if the Town will vote to raise and appropriate **\$290,505 for the Norway Library** as recommended by the select-board and budget committee (2017-2018 appropriation \$285,879)

ARTICLE 26: To see if the town will appropriate **\$62,000 from the income of the Fred and Laura Sanborn Trust Fund** now on deposit in a Trust Fund account (estimated \$1,400,000 principle balance in order to fund as recommended by the select-board and budget committee: \$50,275 for Recreation, \$1,500 for the Norway Historical Society, \$10,000 for Norway Downtown, and \$225.00 for the Oxford Hills Chamber of Commerce dues. (2017-2018 appropriation \$62,000 for Recreation, \$1,500 for the Norway Historical Society, \$9,000 for Norway Downtown, \$4,400 for downtown maintenance and beautification, and \$8,000 for eventual repairs to the opera house clock tower roof).

ARTICLE 27: To see if the Town will **appropriate \$146,645 for Parks and Recreation** as recommended by the select-board and budget committee funded from \$4,000 from snowmobile registrations for snowmobile trail maintenance, \$7,000 from boat excise taxes for the boat landing, Pennessewassee park or maintenance of the dam, \$9,000 from rec. program registrations, \$50,275 from the Sanborn Trust, leaving a balance to be raised of \$75,830 from property taxes. (2017-2018 \$136,653 for Parks and Recreation as recommended by the select-board and budget committee funded from \$4,000 from snowmobile registrations for snowmobile trail maintenance, \$7,000 from boat excise taxes for the boat landing, Pennessewassee Park or maintenance of the dam, \$1,500 from MaineDOT for picnic area maintenance, \$9,000 from the boat inspection program, \$5,720 from program registrations, \$62,100 from the Sanborn Trust, and \$58,353 raised from property taxes.

ARTICLE 28: To raise and appropriate \$10,000 for the Lakes Association to contribute toward the costs of a **boat inspection program** to stop the **spread of invasive plants** in Norway lakes. (2017-2018 appropriation \$9,000)

ARTICLE 29: Shall the Town of Norway **appropriate franchise fees** received from *Time-Warner* (or its successor) **estimated at \$48,500** to the **Community Development and Preservation** account for the **operation of the Joint Cable Committee and the Access Channel** for the period of one year as recommended by the select-board and budget committee. (2017-2018 appropriation \$48,500)

ARTICLE 30: 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 31: 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 32: 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.

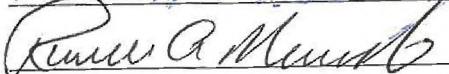
ARTICLE 33: To see if the Town will vote to authorize the Select-board, on behalf of the Town, to sell and **dispose of any real estate acquired** by the Town for non-payment of taxes thereon, on such terms as the board may deem advisable and to execute quit claim deeds for such property.


ARTICLE 34: To see if the Town will vote to have **\$1,497,830 anticipated revenues deducted from the 2018/2019 appropriations** for the purpose of reducing the tax levy. (This is a gross sum that also includes revenues that were previously voted in other warrant articles) (2017-2018 appropriation \$1,494,690)

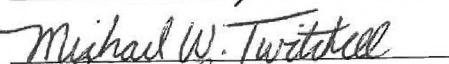
ARTICLE 35: To see if the voters will vote to **exceed the property tax levy** limit and make it be equal to the amount actually levied for the Town of Norway this year and establish this as the base in calculating next year's limit.


Given under our hands this 17th day of May, AD, 2018

 Warren Sessions, Chair

 Russell Newcomb

 Tom Curtis

 Mike Twitchell

 Bruce Cook
Norway Select-board

DIRECTORY OF SERVICES

MUNICIPAL COMPLEX	19 Danforth Street Monday - Friday 8 am to 5 pm 743-6651 Fax / 743-5307
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NORWAY FIRE DEPARTMENT	19 Danforth Street 743-5300 EMERGENCY 911
NORWAY POLICE DEPARTMENT	19 Danforth Street 743-6651 EMERGENCY 911