

2016

# Town of Norway Annual Report of the Municipal Officers 2016

Norway, Me.

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# TOWN OF NORWAY

## ANNUAL REPORT OF THE MUNICIPAL OFFICERS

2015 ~ 2016



Photo credit ~ Anita Hamilton

*YEAR END JUNE 30, 2016*



Photo credit ~ Matt Daigle, Advertiser Democrat

**This Annual Report is dedicated with great appreciation to**  
**David L. Holt**

David grew up in Greenwood, Maine on the family farm. He attended school in a one room schoolhouse until high school, where he was taught by his Aunt Colista Morgan. He graduated, from Telstar High School in the top 10 of his class. In 1976 he graduated from the University of Maine, Orono with a Public Administration Degree. He served as selectman in Greenwood when he was nineteen years old. His first manager post was in Princeton. He then served in Dexter and after that Standish. In 1989 he came to Norway, where he has served for 28 years. He has served 41 consecutive years as a town manager. In 1999, he was selected to receive the very distinguished "Lincoln Stackpole Manager of the Year" award by the Maine Town & City Managers Association. Humility, leadership, professional support to peers and dedication to public service are among the management characteristics the award recognizes. He has written well over 6 million dollars in grants for the towns that he has served and believes strongly in the preservation of historical buildings.

Modest about his accomplishments, David will quietly tell that it has been his great honor to serve Norway, but to him, the people have always been number one and he will count the friends that he has made along the way as a very special part of his service.

David, we thank you so much for all you have given to The Town of Norway and we wish you well in your retirement.

## The Weary Club of Norway, Maine

Published by Atlas Obscura.

*This 90 year old building is home to possibly the most New Englandy social club in existence. 2016 marked the 90<sup>th</sup> anniversary of the 2 room social club.*

The Weary Club was incorporated in 1926 as a place for local men (and, at the time, it was only men) to play cribbage and tell tales restricted to “fishing, hunting and kindred subjects”. Smoking and whittling were essential activities, organized around the potbellied stove in winter and on the front porch in summer. The only rules were no drinking and no gambling.

The club was started by a group of local “Norwegians”, who originally met at Beale’s Tavern down the block. When the Tavern closed in 1923, the group moved around for a few years, finally landing in its permanent spot on Main Street. The criteria for admission was pretty simple, if a bit of a head scratcher: “only to those who can carve a cedar shaving light enough to float”.

Shares in the club were originally sold for \$25, which bought a lifetime membership with voting rights. Some non-voting shares were available too, for certain individuals: out of towners, part timers, vacationers and drummers. One final share was held in reserve for President Calvin Coolidge.

There are no regular hours, but the Club (which has now long admitted women) is generally open for conversation and cribbage. It still serves its purpose as the Main Street social center, hosting charity and other events, and in keeping with their old temperance policy, they also host regular AA meetings. Mostly, it is still a place to stop by, catch up and catch your breath.

The club limits membership to 200. For more history about the Weary Club, please go to [www.norwaymaine.com](http://www.norwaymaine.com).



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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](mailto: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](mailto: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](mailto: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	2017
William J. Damon	2017
Russell Newcomb	2018
Thomas Curtis	2019
Bruce Cook	2019

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

Donald Gouin (Michael R. Marshall elected to fill remainder of term)	2017
Jared Cash	2018
Stephen Cummings	2018
Donald Ware	2019

**PLANNING BOARD**  
appointed - 3 year term

Anthony Morra	2017
Michael Quinn	2017
Mary Lou St. John	2017
Anita Hamilton	2018
Dennis Gray, Chairman	2018
Conrad McAllister, Alternate	2019
Thomas Hoffelder, Alternate	2019

**FIRE DEPARTMENT**  
3 year term

James Tibbetts, Assistant (appointed)	2017
Dennis Yates, Chief & Fire Warden (elected)	2018
Timothy Yates, Assistant (appointed)	2019

**TRUSTEES OF NORWAY WATER DISTRICT**  
appointed - 3 year term

John Longley (Matthew Gurney appointed to fill remainder of term)	2017
Michael Noble	2018
Stephen Cummings	2019



**TRUSTEES OF NORWAY MEMORIAL LIBRARY**

elected - 3 year term

Christopher Miller	2017
Patricia Brophy	2017
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	2017
John Longley, Chairman	2017
Joseph Cummings	2017
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	2017
Anthony Morra	2018

**OXFORD COUNTY REGIONAL RECYCLING REPRESENTATIVE**

appointed - 1 year term

Conrad McAllister	2017
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**NORWAY PARIS CABLE COMMITTEE**

appointed – 3 year term

Vacancy	2018
Vacancy	2019
H. Craig Moore III	2017

**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

Gary Howe  
Thomas Curtis  
Joan Beal

**BOARD OF ASSESSMENT REVIEW**  
appointed – 3 year term

Jean Brunjes	2019
Vacancy	2017
Edgar Damon Jr.	2017
Vacancy	2018
Vacancy	2018

**ROADS COMMITTEE**  
appointed – 1 year term

Michael Marshall  
Stanley Parsons  
Theodore Kehn  
Kenneth Zerbst

Richard Suomela  
John Seilonen

**LAKE VIEW CEMETERY DIRECTORS**  
appointed – 3 year term

George Tibbetts	2019
Susan Dennison	2019
Mary Lou St. John	2018
Chris Weston	2017
Rowena Palmer	2017

**LAKEVIEW CEMETERY TRUSTEES**  
appointed – 3 year term

David Holt	2019
Douglas Mawhinney	2018
Patricia Shearman	2017

**TOWN MANAGER**  
**TREASURER ~ TAX COLLECTOR ~ ROAD COMMISSIONER**  
**DIRECTOR OF COMMUNITY DEVELOPMENT**  
David L. Holt

**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

**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  
Brandon Correia ~ Officer  
John Lewis ~ Officer

**HIGHWAY DEPARTMENT**  
James Tibbetts ~ Highway Foreman  
Arthur Chappel ~ Assistant Foreman  
Donald Upton ~ Mechanic  
Travis Bennett  
Christopher Morse  
Stephen Powers Jr.  
Peter Wilson  
Ricky Waisanen  
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 2014 through June 30, 2016. The audit has been completed since July of 2016, immediately after the fiscal year closed. I have always admired Carol Millett's ability to see that the audit is completed so promptly. Even though it is now June of 2017, the most recent audit is enclosed. The annual election will be held on June 13<sup>th</sup> and the annual town meeting will be held on Monday evening, June 19<sup>th</sup> 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 1<sup>st</sup>, 2017.

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 compiles and submits a recommended budget for the town on April 1<sup>st</sup> 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.

I encourage citizens to become familiar with how town government works. It has been my great privilege to serve the Town of Norway. Thanks to my fellow employees, the select-board and citizens.

Respectfully, David Holt, Town manager

## REPORT OF THE TAX COLLECTOR & TOWN CLERK

The amount of taxes committed to this office for collection for the 2015/2016 tax year was \$7,105,585.80. As of fiscal year end June 30, 2016, \$6,717,549.70 of the total due had been collected, or 95% of the committed amount. This is up from 94% last year.

There are on-line services at [www.norwaymaine.com](http://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](http://www.maine.gov), by telephone (743-6651) or in person. The last day to request an absentee ballot is the Thursday before an election.

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. 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](http://www.norwaymaine.com). If you call ahead to have your vital record certificate ready for pickup, we will appreciate a 24 hour notice.

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. 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. Tick populations are high, so be sure to protect yourselves and your pets against the ticks.

Congratulations to David Holt on his retirement. It has been a privilege to work with him throughout the 28 years he has been in Norway. We wish him the very best!

Respectfully,

Shirley H. Boyce  
Town Clerk & Deputy Tax Collector

Inland Fisheries & Wildlife Licenses  
January 1, 2016-December 31, 2016

Super Pak	1
Hunting	48
Fishing	156
Crossbow	0
Archery	5
Combo Hunt/Fish	105
Combo Archery/Fish	1
Jr. Hunt	13
Small Game	1
MuzzleLoader	13
Migratory Bird	7
Pheasant	0
Spring/Fall Turkey	9
Second Turkey	0
Bear	2
Coyote Night Hunt	6
1 Day Fish	0
Military Hunt/Fish	0
Military Dependent Hunt	0
Military Dependent Hunt/Fish	0
Expanded Archery-Antlers	1
Expanded Archery-Antlerless	1
Non Resident Fish	3
Over 70 Complimentary	3
Big Game	1
Apprentice Hunt	0

Dogs

Male & Female Intact Dogs	78
Spay & Neutered Dogs	470
Kennel Licenses	13

**2015 OUTSTANDING REAL ESTATE TAX LIENS JUNE 30, 2016**

ALLEN, PAUL & BETHANY	1586.88
BALLOU, JEFFREY H	1208.40
BARKER, HARLAN II	478.80
BARKER, HARLAN K II	2266.32
BROWN, W SCOTT	770.64
BRUNJES, JAY	1140.00
BULGAJEWSKI, NATHANIAL	149.05
CHRISTINA, JESSICA, BARTLETT JOAN, GUILFORD, LISA	685.52
CLEVELAND, JEROME C & REBECCA A	125.37
CURTIS, WALTER F H JR	697.68
DAM, DOUGLAS	1146.08
DANICO, KELLIE J & MARK J	1323.92
DOUG IRISH BUILDERS LLC	1244.88
DOYLE, CHRISTINE M	551.76
EASTMAN, TROY S & JULIANNE R	4088.80
EDMUNDS, BRENDA MARIE	414.96
EDWARDS, VALERIE J & GARY R	2068.32
EMRESON, DONNA L	490.96
FARRAR, DONNA	27.78
FARRAR, RUSSELL C & LISA	740.24
FARRINGTON, THOMAS L HEIRS	883.12
FARRINGTON, THOMAS L HEIRS	259.92
FARRINGTON, THOMAS L HEIRS	342.00
FARRINGTON, THOMAS L HEIRS	320.72
FARRINGTON, THOMAS L HEIRS	266.00
FCDB SNPWL REO LLC	1024.48
FLYNN, WILLIAM & LORD, RANDOLPH	711.36
GAREY, DENNIS C	250.64
GATES, DAWN M	1061.52
GEIGER, MARIEL N	2644.80
GOODWIN, DANIEL A	667.28
GRAIVER, STEVEN	4853.36
GRAIVER, STEVEN	1471.36
GRAIVER, STEVEN B & BONNIE L	1787.52
GRAIVER, STEVEN B & BONNIE L	2141.68
HAMILTON, SCOTT G & LYNDA D	708.91
HARTMAN, JANE	249.28
HENLEY, CORI LYNN	500.08
HIGGINS, DEBORAH	1016.88
HOLLSTEIN, DAVID W & GLORIA E	2602.24
HUNTON, MARITA	397.50
JACKSON, ARTHUR HEIRS	545.68
JACKSON, ARTHUR HEIRS	2466.96
JOHNSON, TOMAS	2336.24
JOHNSTON, JAMES S	1571.68
JOHNSTON, JAMES S & JEFFREY S	2991.36
JUDKINS, RICHARD W & KATHLEEN	1159.87
LAUGHTON, NANCY	694.64
LEWIS, JUDITH G	405.84
LORD, KELLY J & KAYLA R	123.28
LORD, TERRY	489.44
LYONS, EDWARD M JR & DORIS M	805.60



MABEE, JOHN D	724.68
MARR, JOAN E ET AL	863.36
MARTIN, ERNEST & DENA	305.52
MARTIN, JOSEPH R JR & PATRICIA A	63.31
MARTIN, TIMOTHY S & PIPER, DEBORAH L	1226.39
MAXIM, ARLENE & RICHARD H HEIRS	764.49
MCALLISTER, STEVEN L	1126.32
MCINNIS, PATRICK W SR HEIRS	1992.72
MESERVE, DONALD	1170.40
MESERVE, DONALD & JENNIFER	608.00
MESERVE, DONALD & JENNIFER	782.80
MESERVE, WILLIAM H & RICHARDSON, DAREL	1551.92
MICKLON, YVONNE B	1320.17
MITCHELL, LARRY & APRIL	1345.02
MORRIS, IRVING R	1404.48
MOULTON,, JOSHUA J	942.40
NELSON, CHRISTINE	167.20
NEWCOMB, RUSSELL	583.68
NEWCOMB, RUSSELL & ALLAN	1331.52
NEWCOMB, RUSSELL A	132.24
NORTON, SHEILA ET AL	673.66
PACKARD, DAVID A	63.01
PACKARD, HISAKO	869.44
PRATT, MADELINE	1589.92
PRATT, ORAMEL	1877.20
QUICK, ELIZABETH	421.04
QUICK, ELIZABETH	402.20
RADCLIFF, THOMAS	627.76
RIDLEY, GOERGE JR & WANDA	594.32
ROGERS, EARLE C HEIRS	1129.36
SAMSON, KAYLA A & ABBOTT PHILIP E	405.23
SKINNER, ALAN W & JUDITH A	611.04
ST PETER, JEREMY D	1561.04
STACK, FARY	871.11
STAPLES, SALLY J	223.44
STUART, BRADLEY S	150.48
STUART, VANCE & BANKS, SYLVIA	2631.12
SUNBURST PROPERTIES LLC	719.72
SUNBURST PROPERTIES LLC	950.76
TALBOT, THOMAS P & NANCY L	1278.32
THIBEAULT, GIGI & WILLIAM	1038.16
THREE MOGELS INC	2070.24
TIMM, LAWRENCE F	330.45
TIMM, LAWRENCE F	989.52
TOWLE, RICHARD H	2052.00
TOWLE, RICHARD	3263.44
VAILLANCOURT, RUDOLPH E & ELAINE A	3300.07
WILNER, ROBERTA C.	902.12
WILSON, SCOTT & STEVENS JENNIFER	928.72
WOOD, PETER C & TIMOTHY	10.64
WOOD, TIMOTHY D	178.89
TOTAL	\$110063.57

**2015 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2016**

BELANGER, JON	15.20
BELANGER, JON	9.12
BELANGER, JON	10.64
GOIN POSTAL	36.48
HAIR & CO	48.64
HOWARD, JOHN	9.12
JOHNSTON'S AUTO RADIATOR	60.80
KEN & THOMS FLOOR COVERING INC	62.32
MAHER, THOMAS & RHONDA	6.08
MAINE KYOKUSHIN KARATE	1.52
ME 2 EQUITY INVESTMENTS LLC	27.36
MUZAK LLC	1.52
NANCY'S FAMILY HAIR STYLING	72.96
PREATT, MADELINE	10.64
PRATT, ORAMEL	12.16
SHEAR DESIGNS	15.20
THE LAKE STORE	357.20
MIKKONIN, THOMAS	10.64
TOTAL	767.60

**2014 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2016**

BELANGER, JON	14.70
BELANGER, JON	8.82
BELANGER, JON	10.29
GOIN POSTAL	35.28
GREAT WALL	90.40
HAIR & CO	49.98
HOWARD, JOHN	8.82
JOHNSTON'S AUTO RADIATOR	63.21
KEN & THOMS FLOOR COVERING INC	60.27
MAHER, THOMAS & RHONDA	2.94
MAINE KYOKUSHIN KARATE	1.47
ME 2 EQUITY INVESTMENTS LLC	26.46
NANCY'S FAMILY HAIR STYLING	70.56
PRATT, MADELINE	10.29
PRATT, ORAMELL	11.76
SHEAR DESIGNS	14.70
THE LAKE STORE	13.75
MIKKONIN, THOMAS	10.29
TIM DONUT US LIMITED INC	311.64
TOTAL	815.63

**2013 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2016**

BELANGER, JON	7.20
BELANGER, JON	4.32
BELANGER, JON	5.04
GOIN POSTAL	90.72
HAIR & CO	48.96
JOHNSTON'S AUTO RADIATOR	64.80
KEN & THOMS FLOOR COVERING INC	97.92
MAINE KYOKUSHIN KARATE	37.44
PRATT, MADELINE	56.16
PRATE, ORAMELL	79.20
PRIME CUTS SALON	25.92
SHEAR DESIGNS	86.40
MIKKONIN, THOMAS	6.52
WESTERN HIGHLANDS LLC	10.08
TOTAL	620.68

**2012 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2016**

JOHNSTON'S AUTO RADIATOR	69.48
MAINE KYOKUSHIN KARATE	31.28
SHEAR DESIGNS	74.80
WESTERN HIGHLANDS LLC	10.88
TOTAL	186.44

**2011 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2016**

MAIN STREET FURNITURE & APPLIANCE	349.70
MAINE KYOKUSHIN KARATE	27.30
SHEAR DESIGNS	65.00
TAN-TASTIC LLC	278.20
WESTERN HIGHLANDS LLC	4.55
TOTAL	724.75

**2010 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2016**

MAINE KYOKUSHIN KARATE	24.70
SHEAR DESIGNS	58.50
TAN-TAXTIC LLC	282.10
TOTAL	365.30

**2009 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2016**

MAINE KYOKUSHIN KARATE	23.40
SHEAR DESIGNS	53.30
TAN-TASTIC LLC	286.00
TRM ATM CORP	15.60
TOTAL	378.30

**2008 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2016**

MAINE KYOKUSHIN KARATE	10.08
SHEAR DESIGNS	47.88
TAN-TASTIC LLC	280.98
TOTAL	338.94

**2007 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2016**

SHEAR DESIGNS	56.10
TAN-TASTIC LLC	331.82
TOTAL	387.92

**2006 OUTSTANDING PERSONAL PROPERTY TAXES JUNE 30, 2016**

SHEAR DESIGNS	56.42
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**ASSESSORS REPORT**  
**2015-2016**

1. Local Taxable Real Estate Valuation.....	<u>\$435,936,700</u>	
2. Local Taxable Personal Property Valuation.....	<u>\$10,107,100</u>	
3. Total Taxable Valuation (line 1 +line2).....		<b><u>\$446,043,800</u></b>
4. (a) Total of Homestead Exemption Valuation.....	<u>\$11,233,400</u>	
(b) Homestead Exempt Reimbursement .....	<u>\$5,616,700</u>	
5. (a) Total Value of all BETE property.....	<u>\$2,441,900</u>	
(b) The statutory reimbursement for 2014 is 50%.....	<u>\$1,220,950</u>	
6. Total Valuation Base (line 3 + line 4(b) + line 5(b)).....		<b><u>\$452,881,450</u></b>

Municipal fiscal year = 7/1/13 thru 6/30/14

**APPROPRIATIONS**

7. County Tax.....	<u>\$344,903</u>	
8. Municipal Appropriation.....	<u>\$4,604,672</u>	
9. TIF Financing Plan Amount.....	<u>0</u>	
10. Local Education Appropriations (local share/contribution).....	<u>\$3,601,209...</u>	
11. Total Appropriations (add lines 7through 10).....		<b><u>\$8,550,784.11</u></b>

**Allowable Deductions**

12. State Municipal Revenue Sharing.....	<u>\$200,000</u>	
13. Other revenues.....	<u>\$1,233,707</u>	
14. Total Deductions.....		<b><u>\$1,433,707</u></b>
15. Net to be raised by local property tax rate.....		<b><u>\$7,117,077.11</u></b>
16. Overlay.....	<u>\$83,737.95</u>	
17. Tax amount to be raised.....		<b><u>\$7,117,077.11</u></b>
18. Selected mil rate \$15.90 per thousand dollars of value.		

I look forward to the duties of being the new Assessor for the town of Norway and its residents. Assessor hours are Monday through Friday, 8:00AM to 5:00PM. If you would like to budget your tax payments monthly, please call 743-6651 or come in to set up a tax club.

Sincerely,  
Natalie Andrews  
Assessor

## **REPORT OF THE PLANNING BOARD**

In 2015/2016, the Norway Planning Board acted favorably on 3 site plans, 19 commercial building permits, 4 home businesses, 3 shore land zoning permits, 1 subdivision amendment and 1 sign change approval. Additionally, the board held 3 public hearings 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 2016

Building	\$10,726.75	Permits	93
Plumbing	\$7760.00	Permits	54
(Town portion	\$5820.00)		

Respectfully Submitted

Norway Code Enforcement Officer/LPI

- All building in Norway requires a building permit. Plans (blue prints) stamped by an approved designer, architect or engineer.
  - Newly constructed, additions to and/or renovated seasonal camps as of June 15, 2012 will be required to follow the I.R.C. 2009 Residential one- and two- family building code.



# 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](mailto:norwaypd@megalink.net)

The Norway Police Department responded to 3,837 calls for service in the past year. That number is very close to the previous year. A large number of the calls are from 911 hang up calls. When someone accidentally hits 911 on their cell phone it goes to the nearest tower. In our case a lot of them go to the tower on Pikes Hill, so we get the call. In all of the cases we try to follow up to be sure someone isn't in distress, but almost always there is no real emergency.

We will have graduated two officers from the Maine Criminal Justice Academy this year. This makes the Department fully staffed with certified full time police officers.

The School Resource Officer continues to experience success building trust and working relationships with the students and staff at the Guy E. Rowe School. The Walking School Bus continues to brighten the days for the children and me.

We have delivered sand to several folks this winter. It may seem like a small gesture to us, but for those that had no way to pick up sand at the highway garage really appreciated it.

We are grateful for the support that we receive from the citizens and we are always open to suggestions that might make us more attentive to the needs of everyone. Please call us with any questions, comments or suggestions and always please feel free to stop in and see me.

Sincerely,

Robert J. Federico  
Chief of Police

Abandoned Vehicle	9	Subpoena Service	32
Protection from Abuse	12	Sex Offender Registration	9
Administrative Detail	10	Sex Offender Violation	2
Assist other Agencies	383	Sexual Offenses	8
Alarms	173	Weapons Offenses	10
Alcohol Offense	6	Suicidal	24
Assault	19	Suspicious Activity	121
Attempt to Locate	23	Threatening	7
Attempted Burglary	3	Theft	112
Attended/Unattended Death	10	Traffic Citations Issued	191
ATV/Snowmobile Problem	5	Traffic Warnings/Defects	420
Bad Checks	8	Trespassing	106
Bail Check Detail	17	Unsecure Premises	9
Bail Violations	12	Unwanted Person	36
Burglary	6	Utility Problem	5
Child Abuse or Neglect	9	Criminal Mischief	3
Citizen Assist	34	Vehicle Theft	1
Civil Complaint	118	VIN Inspection	2
Criminal Mischief	21	Viol.of PFA/Harass/Tresp.	15
Curfew Violation	4	Warrant Arrests	29
Deliver Message	9	Weapons Offenses	4
Details (OUI,Seatbelt..)	150	Welfare Check	73
Disabled Vehicle	35		
Disorderly Conduct	98		
Domestic Disputes	8		
Cont.Substance Problem	56		
D.U.I	18		
911 Hang up calls	188		
Endang. Welfare of a child	2		
Escort	2		
Explosion/Explosives	4		
False Report to Police	8		
Traffic Accidents	151		
Fireworks complaints	20		
Fish & Game complaints	11		
Lost or Found Property	55		
Concealed Weapons permits	54		
Harassment	94		
ID Theft/Fraud/Phone Scam	62		
Illegal Dumping	3		
Intoxicated Person	26		
Juvenile Problem	71		
Lockout	9		
Loitering	2		
Medical/Mental Emergency	81		
Missing Person	8		
Misuse of 911 System	3		
Motor Vehicle Complaint	117		
Neighbor Dispute	3		
Noise Disturbance	30		
Operating After Susp.	44		
Parking Problem	44		
Traffic Accidents	198		
Peace Officer Detail	26		
Probation Violation	8		
Property Damage	11		
Property Watch	17		
Recovered Stolen Vehicle	1		
Repossession of Property	5		
Search Warrant	4		

Total Incidents: 3,837

Norway Police Department  
January 01, 2016 to December 31, 2016



To The Good Citizens of Norway Greetings;

The department had 289 fire calls in the calendar year 2016. We had 63 fire related calls which are down from past years. We had six major fires in town. Two were a total loss and four were saved and are back to normal use.

The department did many hundreds of training hours. Some of the subjects that we trained on were large diameter supply lines, CPR training from PACE, aerial operations for Tower One, and many other classes.

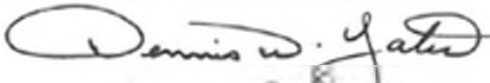
I am still working on a sub- station for the north end of town. ISO (Insurance Services Office) will lower our insurance from a protection class 10 to a PC class 4. This would mean about a 40% decrease in your insurance premiums. If anyone would have a piece of land that they would like to donate to the Town we are looking for 1 to 1 1/2 acers.

Please install your house numbers so first responders can find you. If we cannot find you we cannot help you. Also please check your smoke detectors as well as your carbon monoxide detectors.

Our annual community safety day is August 12, 2017. It will be held from 10:00 until 2:00 PM. There will be something to do, see, and hear. There will be prizes, food, and fun for all.

I want to thank all of the crew for all of their hard work and dedication to the Norway Fire Department. They are a great team and I am thankful for each and every one of them. We have about 40 members on the roster. GREAT JOB EVERYONE!!

Respectfully submitted,

  
Dennis W. Gates  
Fire Chief



Dennis Yates  
Fire Chief

Norway Fire Department  
19 Danforth Street  
Norway 04268

5/9/2017  
1:44 PM

## 2016 RUN REPORT

2016	100.0%	289
1 Fire	21.8%	63
2 Overpressure Rupture, Explosion, Overheat(no fire)	0.3%	1
3 Emergency Medical Service	6.2%	18
4 Hazardous Condition (No Fire)	30.1%	87
5 Service Call	11.4%	33
6 Good Intent Call	12.8%	37
7 False Alarm & False Call	15.6%	45
8 Severe Weather & Natural Disaster	0.3%	1
9 Special Incident Type	1.4%	4
	Total Incidents	289

## **REPORT OF THE LOCAL EMA DIRECTOR**

The “EMERGENCY OPERATION PLANS” for the Norway dams has finally been approved thru the Maine Emergency Management Association. At some point there is going to be a testing of the notification flowchart for the “Norway Lake Dam” located at the head of Main Street by Butters Park.

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. Included were “breakout sessions” relating to droughts, ice and snow storms, tornados, floods, and hurricanes, setting up emergency “people AND pet” shelters, a “Wildland Fire Simulator”, and the Maine 2-1-1 connection to get help and assistance for almost any emergency situation that a person may have. The 2 keynote speakers presented programs on “LESSONS LEARNED” from both Hurricane Matthew and the Boston Marathon Bombing.

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

## 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. We would like to recognize Bobby Walker for his 8 years of serving on the Commission; he will be missed by many.

### Programs:

The After School Programs continued this year with bowling at Stars & Strikes Lanes, and Kindergarten Basketball at the Guy E Rowe Elementary School. We teamed up with Healthy Oxford Hills/New Balance to offer snow shoeing, Tennis and ice skating at the Bruce Fox Ice Rink on Cottage Street. The summer programs include Softball, Tee-ball and Swimming lessons, with Pre-Kindergarten Soccer in the fall. Thank you to McDonalds for their generous contribution to the Softball Program; this enabled us to purchase a pitching machine as well as other needed equipment.

Thank you to the volunteers who make all these programs special, SAD #17 for sharing facilities and allowing us to rent a bus, and to the businesses of the Oxford Hills who help keep the programs affordable!

### Facilities:

#### Lake Pennesseewassee Park

The Courtesy Boat Inspection at the Boat Landing, in partnership with the Lakes Association of Norway, will continue in 2017. The Inspector will ask to check your boat for invasive plants 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, Oxford Hills Middle School Softball 'B' team, Oxford Hills Comprehensive High School JV Soccer team and the Oxford Hills Athletic Boosters Norway football, soccer and lacrosse.

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.

Thanks to an anonymous donor, we have a new shed for the softball field! This will immeasurably help the softball program.

#### Cottage Street Recreation Area

A BIG thank you to Chuck Truman for keeping the ice rink surface flooded and cleared of snow all winter; Elise Wilson and Saara Leduc among others for opening up the New Balance Warming Hut.

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. It had been 10 years since the courts were resurfaced; industry standards are every 8-10 years.

### Town Gardens

These are located at the Town Office Complex, corner garden by Guy E Rowe School, Bob Butter's Memorial Park, John Starbird Memorial Garden at Route 118 & Crockett Ridge Road, Beal's Hotel Parking Lot, Norway Memorial Library, Municipal Parking Lot (behind Fare Share Co-Op), and the Longley Park Square on the corner of Main Street and Deering Street.

Fortunately we now have a budget to contract out care of the Main Street gardens. Some volunteers wish to remain anonymous, we would like to thank them as well as Rose Moulton for taking care of the corner garden and Mitch & Bonnie Morrisette for taking care of the fountain garden.

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!

#### Special Events

Norway Rec participated in the Great Maine Outdoor Weekend with a Bruce Fox Memorial Ice Skate at the Bruce Fox Ice Rink and New Balance Warming Hut.

What a beautiful day in the neighborhood for the 12<sup>th</sup> Annual Norway Downtown Easter Festival! 1,000+ attendees looked for eggs in businesses on Main Street, enjoyed healthy snacks, crafts, games, egg decorating and more! Raffle prizes included bikes, kites and Easter baskets. Many other treats and raffles were at participating businesses. Thank you to all the businesses, volunteers and participants for making this another success!

Like Snoopy says, 'it was a dark and stormy night' at the 12th annual Norway Downtown Halloween Festival as 1,000+ people braved the elements as they made their way along Main Street trick or treating, entering raffles, playing games and enjoying refreshments. Along the journey they met with Smokey The Bear, Cat In The Hat, Sparky, Baxter, Newbie, Subway Man and Samantha the Skunk! Thank You to the 57 businesses and organizations who participated and all volunteers and participants who make this successful! The 2017 date is Friday October 27<sup>th</sup>.

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 Don Butters Memorial Games will be Thursday, May 25, 2017 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 perfect day for fishing for the 50 youth who attended the 3<sup>rd</sup> Annual Norway Family Fishing Festival at Butters Park. Congratulations to Sabrina Tripp 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 2017 date is Saturday June 3<sup>rd</sup> from 8-11am.

The Norway Arts Festival ([www.norwayartsfestival.org](http://www.norwayartsfestival.org)) and the Norway Sprint Triathlon ([www.norwaytri.com](http://www.norwaytri.com)) will be held Saturday, July 8, 2017.

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](mailto:parksnrec@norwaymaine.com) if you would like to help or have any questions, comments or concerns. Check the town web site [www.norwaymaine.com](http://www.norwaymaine.com) or like us on Face Book for information on programs, facilities and special events.

Respectfully Submitted, Debra Partridge, Parks & Recreation Director

May 2017

## REPORT OF THE ANIMAL CONTROL OFFICER

536 Complaints  
    7 Animal Trespass  
    12 Animal Bites  
    33 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](http://www.rpc.petfinder.com)

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 of our cats and dogs are adopted into approved homes for reasonable adoption fees. All are spayed/neutered, vaccinated, tested and flea treated. In 2016, we adopted out or returned nearly 600 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 unsplayed 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. Because of irresponsible breeding, there is an overwhelming necessity to spay and neuter bully breed types. The State of Maine FIX ME spay/neuter program in Augusta is issuing certificates with highest priority to this breed type of dogs and to cats. FIX ME program spay/neuter certificates cost \$10 for cats and \$20 for dogs. Responsible Pet care will cover these fees to qualifying individuals. 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. 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, Bruce Cook – Norway  
Helen Brown – Casco, John Nostin – Naples  
Joelle Corey-Whitman – Paris

## **REPORT OF NORWAY-PARIS COMMUNITY TELEVISION**

Norway-Paris Community Television (NPCTV) is a public access television station. 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 Time Warner (now 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, library story time for younger children, 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

The Norway Memorial Library is your library. It offers materials, services, and programs that can enhance your life. Materials include printed, recorded, and electronic reading, listening, and viewing items for people of all ages. Our services include fax and photocopying, public access Internet computers, free wireless access, assistance with technology and information needs, interlibrary loans, and more. We collaborate with other community organizations including the Career Center of South Paris, AARP Volunteer Tax Preparation, Norway Downtown for Halloween and Easter Fests, The Norway Arts Festival, and Western Foothills Land Trust.

We offer programs for all ages that educate, inform, and entertain. Some of what we offered in this fiscal year was Children's Summer Reading "Every Hero Has a Story" programs including Super Tuesday Adventures that brought heroes of many kinds into the library including Maine State Troopers and a four-legged member of the K9 unit, a Maine Game Warden, a Volunteer Firefighter, West African drummer Jordan Benissan, and Maine authors Gary Urey and Donn Fendler, Farmer Minor and Daisy the Pig. Thursday Super Readers Club met each Thursday in July to discuss heroes in popular works of young reader's fiction. Weekly Stay and Play, Story Time, and Music and Movement give families three regular opportunities for preschool children to develop reading readiness, play, and socialize with children their own age.

Summertime Teen Room hours extended in to the evenings once a week for Wednesday Night at the Movies where teens gathered for a movie and popcorn in the library's active teen room. Special events included Batman Day, Games Day, Harry Potter Book Night, Inventor's Day, and creation of a PSA film called "Within the Library" that was scripted, directed, and acted by teens. The PSA was filmed by and aired on NPC TV.

Adult programs included a summer series called Destination India that featured a movie night, three book discussions and a sitar performance. The Friends of Norway Memorial Library began hosting Cribbage Afternoons on Mondays, Western Foothills Land Trust presented Frank Perham to talk about the Harvard Mine at Noyes Mountain, Maine author programs with Carl Howe Hansen and John W. Babin, Allan M. Levinsky, Holiday Craft Night. The Friends of NML presented Delightful Dessert Extravaganza II and The Library Players performed Christopher Durang's *The Actor's Nightmare*. A Coloring for Adults program was begun and continues as a drop in activity. Morning Book Club, continued with a full year of book discussions.

Thank you to the staff, Friends of Norway Memorial Library, and members of the Board of Trustees. Thank you to the more than 32,000 people who walked through the doors this year. Thank you to the 531 volunteers who contributed over 1,100 hours of their time.

If it has been a while since you visited, please stop in soon. Use your library card or register for one. Attend a program. Be part of the vibrant life of your library.

Respectfully submitted,

Elizabeth Kane, Director  
Norway Memorial Library

## REPORT OF THE 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 75 million gallons of reclaimed water. The Treatment Plant has a 97% 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)

In 2016 we replaced the route 26 sewer main stream crossing. The Town of Norway received financial assistance through the clean water state revolving fund loan program.(CWSRF) The Town of Norway received a \$111,840 loan with \$61,198 of it in the form of loan and a principal forgiveness of \$41,198 for the project. The Town received an additional \$20,000 of principal forgiveness for the development of a Climate Adaptation Plan. The Town also received a safety enhancement grant for \$1010. For two magnetic manhole cover lifters.

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.

What kinds of wastes should Not be flushed down the drain? Any Disposable wipes, baby wipes, chemical, solvents and petroleum products. They can cause serious situations in the pump stations, sewer lines and at the treatment plant.

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



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## Report of the Norway Water District

During 2016 the District hired Pine Tree Engineering to design and survey Water Street and Tucker Street for water main replacement. The construction will take place in the summer of 2017. The District also contracts day to day operations with Oxford Water District. We did spend a lot of time in Oxford due to construction. We are in the process of upgrading service valves, rods, and boxes throughout the system as an ongoing maintenance program. We thank all the people that adopted a hydrant to shovel this past winter, it was a great help with all the snow. We would like to thank the Highway Department for all the help and cooperation to the Norway Water District.

Respectfully  
Superintendent  
Ryan Lippincott

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## REPORT OF GENERAL ASSISTANCE ADMINISTRATOR

Hello, Norway Citizens. If you don't know me already, my name is Shannon Moxcey and I have been General Assistance administrator for the Town of Norway since 2012. The numbers of applicants, as well as the amount of General Assistance I have authorized, has significantly decreased since then. I attribute this to several reasons. I require mandatory work fare for all General Assistance recipients to be completed prior to issuing any assistance, in non-emergency cases. I also conduct a thorough verification of all of the eligibility factors which impact the case. I also refer people in need to other available local resources that may be able to help with client needs, such as Community Concepts, The Progress Center, local food pantries and the Salvation Army.

I spend much of my time making connections between our neighbors in need and the many wonderful people and agencies that comprise our broad safety net. Over the past few years I have developed an annual School Supply Drive for Norway youth, I host an annual Coat Giveaway in October for Norway residents, and I conducted very successful "mitten-drives" 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). We have received mittens from around the country!

I seek 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, such as the Christmas for Teens drive in 2016, which was comprised of many groups, including Norway Center for Health and Rehabilitation, Rumford Group Homes Shelter for Women and Children, Norway Police and Fire Departments, among others. I also manage the Norway Facebook page as a means of sharing valuable resources and information to our Norway citizens, and have had the pleasure of facilitating much good will among Norway individuals, families and agencies. I am proud to serve the Town of Norway and grateful for the opportunity.

Thank you!

Shannon Moxcey, Norway General Assistance Administrator

## Report of the Norway Historical Society

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

During 2016, 67 visitors signed the guest register, though a far greater number of adults and children visit the Society each year, especially as a result of our participation in the Norway Arts Festival with the Marigold Tearoom, the Easter and Halloween Fests, and the Christmas parade with Fletcher's Candy Shop. Including attendance at our school and public programs, several thousand people visit the society each year. The Society answered 28 reference queries received by phone, mail, email or Facebook; and last year the Society received 24 donations comprising 149 items. As in previous years, a donation was made to the Society to provide a scholarship for higher education to a graduating OHCHS senior.

The Society maintains a website ([www.norwayhistoricalsociety.org](http://www.norwayhistoricalsociety.org)) and a Facebook page ([www.facebook.com/norwayhistoricalsociety](http://www.facebook.com/norwayhistoricalsociety)). We use both to provide information about our activities. Facebook includes snippets of Norway history, photos of items in our collection and photos from Norway's past. The website contains lengthier articles about interesting aspects of Norway history, as well as links to videos of past programs. During 2016, our Facebook page grew from 568 to 665 followers. Our website was visited 4,127 times and pages viewed 7,924 times.

The three programs presented by the Norway Historical Society during the 2016 season were very well attended with record numbers at each one. They were: "Remembering Cummings Mill" in June, "The Finns Come to Oxford County" in August, and "The Littlefield Murders" in September. In addition the society again served pies at the popular Marigold Tearoom in July during the Norway Arts Festival, and co-sponsored a Second Trolley Tour with the Norway Unitarian Universalist Church. The topic this year was "Norway's Early Industry" presented by Susan Denison. In October Larry Glatz and Herb Adams held a book signing at the society to celebrate the release of the book, Addison Verrill's Greenwood: Memories of a Maine Town which they compiled and edited from a series of articles entitled "Greenwood in the 40s". These ran in the Oxford County Advertiser in 1914/15 and were written about life in the 1840s by Addison Verrill who was a cousin of Norway's C. A. Stephens.

In the spring of 2016 the Board of Trustees of the Norway Historical Society held a strategic planning session to determine goals following the Conservation Assessment Program recommendations. This resulted in an energy audit performed by Mainewave, Inc. and a structural analysis of the building done by Harriman Associates in Auburn. The overall goals determined from these reports were: 1) to stabilize the temperature and humidity throughout the building to provide the collection with a better preservation environment 2) to reduce the heat loss and air infiltration with better insulation 3) to reduce the weight load on the second floor 4) to set up the basement as a collection storage area. In 2016 we installed a Heat Pump in the Meeting Room to provide additional heat during the winter and air conditioning in the summer.

A new committee was formed to cover and coordinate the society activities in the areas of Public Relations, Fund Raising, and Volunteers. This group celebrated and recognized our many volunteers at the annual meeting in January. They wrote and sponsored the two newsletters sent out this year, provided refreshments and press releases for programs, and managed the society's Friday evening openings during Main Street's December shopping.

The Collection Committee provided two exhibits for the Norway Memorial Library display case during 2016. Using artifacts from the society, they were: 1) An exhibit of souvenir china featuring color-

printed Norway scenes and buildings on various pieces of china such as teacups and saucers, pitchers, and plates. These were produced and sold in four Main Street variety stores from the 1880s to the 1930s and collected by residents and visitors alike. 2) A selection of 15 yardsticks from the society's collection of over 40, which were given or sold to advertise local businesses featuring their names, addresses, and wares. Another exhibit mounted in the society's meeting room was created to coincide with OHMPAA's production of Our Town and featured photographs of Norway showing some of the types of locations and buildings mentioned in the play.

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

Respectfully submitted,  
Ann Siekman and Charles S. Longley, Curator

## 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 2016. 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 2016. 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.
- **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 into any of our lakes. LAON contracted with professional lake scientists to conduct a full level 3 screening survey for invasive aquatic species on our four lakes. No invasive plants found.
- **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 full survey of the entire North Pond watershed.
- **Water Quality Monitoring** is performed to assess the health of its lakes. As with 2015, volunteer monitors collected all of the water quality samples for laboratory analysis. Results indicate some high phosphorus levels (causes algae growth). Also, low dissolved oxygen at bottom of lakes. Neither condition is desirable, and warrant monitoring.
- **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 54 hours each week, and 60 hours on holiday weeks, to inspect boats using the Lake Pennesseewassee boat launch. This was 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 (containing 18 infested sites) are within a short 20 mile drive to our boat launch. Being surrounded by infested waterbodies, we felt we were “living on borrowed time” and that maintaining a proactive, preventive approach was necessary. In 2016, we inspected 2,332 boats, of which nearly 600 were for boats that had last visited another lake. The number of boats found to have plants attached decreased from 36 in 2015 to 21 times in 2016. It is thought that this decrease is due to the success of our boat inspectors' efforts to educate boaters in 2015. The town of Norway was a critical partner in this effort in many ways.

**The invasive species screening** of Norway’s four lakes occurred in September, 2016, 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. We will see if we can remove these plants in 2017. 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 the biggest pollution culprit our lakes face, excess phosphorus. 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. We care about phosphorus because it 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 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, and a plan to address them is currently being developed. The cost of the solutions vary from relatively low, to high, with some being simple, some requiring engineering and construction expertise. Over time, we hope to survey all our watersheds. Development isn't necessarily bad. Problems can be avoided with proper land management.

**Water quality monitoring** is where the lakes' clarity and water chemistry are analyzed. The analysis continued to indicate mostly good news. The analysis revealed that conditions were similar to what they had been historically for Secchi depth (measures water clarity), total phosphorus, and chlorophyll. The average values measured during 2016 are close to the average values of 40+ years of historic data. One exception was Total Phosphorus in Hobbs Ponds where last year's average was 11 µg/L in comparison to the historic values of 6.7 µg/L. A second exception was the chlorophyll average of North Pond was 7.66 mg/L while the historical average was 2.8 mg/L. A data summary is shown in the table below (the values in parenthesis are historical averages, where available).

	Phos (ug/L)	Chl (mg/L)	Secchi (m)	Dissolved Oxygen
Sand	5.0 (5.9)	2.04 (2.8)	7.14 (7.40)	3.87
Norway	9.2 (9.0)	3.96 (4.3)	5.82 (5.8)	2.86
North	18.6 (17)	7.66 (2.8)	3.04 (2.80)	NA
Hobbs	11.0 (6.7)	4.0 (4.3)	5.18 (5.2)	0.72

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. This effort included rack cards in several locations, and a LAON presence in town events.

Respectfully Submitted,

Sal Girifalco  
 President, Lakes Association of Norway



## REPORT OF NORWAY DOWN TOWN

Norway Downtown was designated in 2002 as an official Main Street Maine Community by the Norway Downtown Center and the National Main Street Center. Now as a complete volunteer organization, Norway is recognized as a Maine Network Community. Norway Downtown collaborates and works with the Town of Norway guided by the proven Four-Point Approach<sup>®</sup> - organization, design, promotion, and economic support/development. The Town of Norway and Norway Savings Banks are major funders along with other donated and in-kind contributions to support ND goals. The Board of Directors is grateful for the thousands of hours donated by committee members and community members that serve our Main Street.

Norway Downtown partners with local and statewide organizations that provide resources to support our Main Street. Among those memberships are *GrowSmart*, *Maine Preservation*, the *Maine Association of Non-profits*, the *Maine Tourism Association*, and the *Oxford Hills Chamber of Commerce*.

Norway Downtown markets and advertises our Main Street extensively. Norway Downtown has social media presence with its website, *Facebook*, *Google Group*, and the *What's Up in Downtown's* e-blast page. The award-winning *Visitor's Guide* is widely distributed and is currently in its fourth printing. The pocket-sized *Walking Guide's* popularity is in demand by the health community and walkers of all ages. The *Imagine Your Business on Main Street* brochure draws new businesses and supports current businesses with resourceful information. Other marketing includes advertising in the *Oxford Hills Magazine (OHCC)*, *West Coast Maine* (summer and winter editions), *Oxford Group's Summer Guide* and with *Gleason Media*.

Norway Downtown creates and supports events that bring people to Main Street. The Annual Easter and Halloween Festivals bring thousands of visitors and families to Main Street. Norway Downtown continues to support the Annual Norway Arts Festival, a signature event. The Longley Park Square is increasingly used as a performance space for concerts and artistic events encouraged and supported by ND, as are CEBE's Edible Main Street, Earth Day activities and Food Fest event. Efforts to bring shoppers to Main Street once again included a Shop Local push with ND shopping bags as a lure during the holidays. On Fridays in December, ND encouraged businesses to extend their hours and celebrated on Main Street with holiday events. All in all, there was increased activity on our Main Street where citizens and visitors sense an attractive and pleasant place to be.

Norway Downtown continues its efforts to get Main Street in top physical condition by partnering with the Town of Norway in supporting or initiating efforts to do so. Preserving and capitalizing on Norway's unique assets and heritage is its mission. Board members are involved in all aspects of these efforts. Representatives work currently on both the Norway Opera House and Norway Landmarks Preservation Society (Gingerbread House) boards toward the preservation of these landmark historic buildings. Currently, the Norway Savings Bank is funding historic plaques for our significant historic buildings. Norway Downtown works with the

town to make our streetscape, parks, and gateways beautiful and inviting. The walkability of our downtown has led to a new assessment of Norway's Branch Railroad Trail to connect to the Gouin Athletic Fields.

Norway Downtown celebrated the positive outcome of dissolving the Higgins-Crooker Trust. After years of deliberations with members of the Trust and the Town of Norway, the three buildings involved are in private ownership contributing to the town in a positive and productive way. Norway Downtown is encouraged by the activity on Main Street with many new businesses established and buildings purchased. Our street is a draw. There are challenges, but great opportunities.

Respectfully submitted,  
Norway Downtown

## **REPORT OF SUPERINTENDENT SAD #17**

The Oxford Hills School District Board of Directors is now developing its fifty-seventh school budget in preparation for the 2017-18 school year, and starting to wrap up its fifty-sixth year with many successes and a few challenges.

The Oxford Hills School District is now in its second 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 district has made significant gains towards addressing strategic goals through the adoption and implementation of a new math and writing curriculums, improvements to the bus drop off area and parking lots at the Agnes Gray School and working towards a proficiency based diploma. The district now host official webpage and facebook and twitter accounts to improve access to information and to push important communications out to the community.

The Board of Directors worked diligently to prepare a budget that met the legislated required local school funding level and addressed our targeted program needs. The board worked hard to ensure that the goals of reducing class size at the elementary level and replacing an obsolete math text in grades k-8 could be accomplished. A \$1.2 million capital improvement bond was passed last spring enabling the district to make improvements to school roofing, parking lots, roads and Gouin Athletic complex improvements to meet the Americans with Disabilities Act. All of the bond projects were completed over the summer.

Classroom space remains at a premium at many of our larger elementary schools. To provide some relief to crowding at Oxford Elementary the Board reconfigured the Otisfield Community School in 2016-17 by adding a fifth grade classroom. It is anticipated that efforts to redistribute students will continue in order to free up additional classroom space at Oxford Elementary and Paris Elementary by creating a new fifth grade classroom at Agnes Gray School and reopening the Legion School in West Paris and moving grade six students from Oxford Elementary to Otisfield Community School. Harrison Elementary and Waterford Memorial Schools operating under a "shared Schools" model have maximize the available space in both schools while maintaining fairly small class sizes.

The Oxford Hills Middle School continues its efforts to increase student engagement and promote leadership development through a theme based experiential model. The school has developed several ongoing "quests" with several local businesses, including, Crazy Horse Racing, Maine Machine, C-Link Technology, Roberts Farm and the 4-H Camp and Learning Center at Bryant Pond. Quests enable students to learn in collaboration with these local business partners where they apply their school learning in authentic settings. We expanded our popular high school Chinese Culture and Language class into the Middle School this year with support from our sister school in Jinhua China. "Pong" is teaching Chinese language and

culture classes to middle school students.

The Oxford Hills Middle School staff and Oxford Hills Comprehensive High School staff work diligently to prepare for the class of 2021 – the first class to graduate with a proficiency diploma. A proficiency diploma differs from the diploma many of the adults in our communities are familiar with. A proficiency diploma measures student success by their demonstrated mastery of certain standards. Students must be proficient in all standards to graduate with a diploma.

Governor LePage's proposed biennial budget for the 2017-19 makes significant changes to the twenty year old Essential Programs and Services school funding model. The impact of those changes are not readily apparent. The legislature is in the process of vetting the proposed budget. We hope that our local legislators will be mindful of the need to provide an equitable and adequate funding system and be conscious of the impact on our rural communities.

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

"Every addition to true knowledge is an addition to human power." Horace Mann



District 71  
Norway, Sweden,  
Waterford, West Paris

**State Representative  
Tom Winsor**

E-mail [twinsor@megalink.net](mailto:twinsor@megalink.net)

Committee on  
Appropriations and  
Financial Affairs

107 Thurston Rd  
Norway ME 04268  
207.527.2233 Home/fax  
207.287.9991 Session

February 2017

Town of Norway  
19 Danforth Street  
Norway, ME 04268

Dear Friends and Neighbors,

I would first like to thank the residents of Norway for re-electing me as your State Representative. It has been a pleasure to serve the residents of House District 71 in the Maine Legislature. I am honored that you have entrusted me with this responsibility as continue to serve as your Representative.

Among the items lawmakers will be taking up this session are the two-year budget that begins on July 1st, 2017 and the referendum questions passed on last November's ballot, including new laws that increase the minimum wage, eliminate the tip credit, raise Maine's top tax bracket to a record high rate of 10.15 percent, and legalized marijuana. Further steps to address the state's ongoing opioid crisis are also expected to be considered. The Maine House and Senate will take up nearly 2,000 pieces of legislation during the first session which ends in June.

I was elected to the Maine Legislature on the promise to represent you, the people of District 71. To do this, I continue to seek your input regularly and want to hear from you with your comments and concerns. Please call me anytime at 287.9991 or email at [twinsor@megalink.net](mailto:twinsor@megalink.net) to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

Again, thank you for giving me the honor of serving you in Augusta!

Sincerely,

Tom J. Winsor  
State Representative

128th Legislature

Senate of

Maine

Senate District 19

*Senator James M. Hamper*

*3 State House Station*

*Augusta, ME 04333-0003*

*(207) 287-1505*

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me for a third term and can assure you I will continue to work tirelessly on your behalf. Please let me provide you with a recap of the 127<sup>th</sup> Legislature, as well as my hopes for the upcoming 128<sup>th</sup> Legislature, which convenes in December.

Last year we continued the work of reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done in reforming our welfare system, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them.

The Legislature also worked in a bipartisan fashion to begin addressing the drug crisis affecting our state. We approved putting 10 new drug enforcement agents on the street, as well as provided funding for treatment programs and drug use prevention efforts. I believe such a comprehensive approach is essential.

In the upcoming session, it is clear that we must continue to do all we can to attract more jobs to our state. To that end, I will work to advocate for proposals which will expand economic opportunity for all Mainers. We must also continue to fight the drug epidemic threatening our state and hurting our families. It is my hope the Legislature can once again work together to find good solutions to this widespread problem.

You have my sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or [senatorhamp@gmail.com](mailto:senatorhamp@gmail.com) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

*James M. Hamper*

United States Senate  
WASHINGTON, DC 20510-1004

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.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

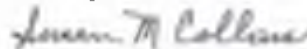
I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21<sup>st</sup> Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236<sup>th</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Norway and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Lewiston state office at 207-784-6969 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator



Paul R. LePage  
GOVERNOR

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

Dear Citizens of Norway:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

Paul R. LePage  
Governor





ANGUS S. KING, JR.  
MAINE

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COMMITTEE ON  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
OFFICE OF  
POLICY AND ADMINISTRATION

Dear Friends of Norway,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbecue dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

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## United States Senate

WASHINGTON, DC 20510

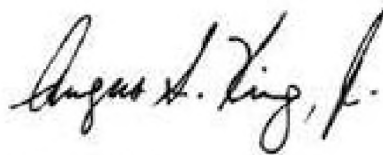
COMMITTEES  
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BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622-8292, Bangor: (207)945-8000, Presque Isle (207)764-5124, Scarborough (207)883-1588, or Washington, D.C. (202)224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact).

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr.  
United States Senator

AUGUSTA  
4 Cabinet Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

BANGOR  
202 Harbor Street, Suite 20302  
Bangor, ME 04401  
(207) 945-8000

PRESQUE ISLE  
109 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

SCARBOROUGH  
283 US Route 1, Suite 1C  
Scarborough, ME 04254  
(207) 883-1588

# MAINE CONGRESSIONAL DELEGATES

***SENATOR ANGUS KING***

359 DIRKSEN SENATE OFFICE BUILDING  
UNITED STATES SENATE  
WASHINGTON, DC 20510  
202/224-5344

383 US ROUTE 1  
SUITE 1C  
SCARBOROUGH, MAINE 04074  
207/883-1588

4 GABRIEL DRIVE  
SUITE 3  
AUGUSTA, MAINE 04330  
207 622-8292

*TOLL FREE NUMBER FOR ALL MAINE OFFICES 800 432-1599*

***SENATOR SUSAN M. COLLINS***

1340 DIRKSEN SENATE OFFICE BUILDING  
UNITED STATES SENATE  
WASHINGTON, DC 20510  
202/224-2523  
FAX: 202/224-2693  
E-MAIL: senator @collins.senate.gov

11 Lisbon Street  
LEWISTON, MAINE 04240  
207/784-6969  
FAX: 207/782-6475

# 1ST CONGRESSIONAL DISTRICT

Cumberland, Knox, Lincoln, Sagadahoc, York and part of Kennebec Counties

## *REPRESENTATIVE CHELLIE M. PINGREE*

1037 Longworth HOB  
Washington D.C. 20515  
202/225-6116  
FAX: 202/225-5590

\*\*\*\*\*

Office of Representative Pingree  
57 Exchange Street Suite 302  
Portland, Maine 04101  
207/774-5019  
FAX: 207/871-0720

# 2ND CONGRESSIONAL DISTRICT

Androscoggin, Aroostook, Franklin, Hancock, Oxford, Penobscot, Piscataquis, Somerset, Waldo,  
Washington and part of Kennebec Counties

## *REPRESENTATIVE BRUCE POLIQUIN*

179 Lisbon Street  
Lewiston, Maine 04240  
207 784-0768  
Fax: 207 784-5672

\*\*\*\*\*

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

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, 2016, 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 \$491,000, increasing by roughly \$8,000 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, 2016, 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, 2016, 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 September 26, 2016 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.



September 26, 2016  
South Portland, Maine

TOWN OF NORWAY, MAINE  
Management's Discussion and Analysis  
June 30, 2016

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As manager of the Town of Norway, Maine, I offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Norway for the fiscal year ended June 30, 2016. 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 \$17,013,538, a \$676,620 decrease from last year.
- As of June 30, 2016, the ending fund balance of all governmental funds was \$3,577,704. Governmental funds include the General Fund, Capital Project Fund, and other nonmajor governmental funds.
- As of June 30, 2016, the General Fund fund balance was \$2,942,362, representing a decrease of \$430,705. Part of the General Fund balance is unassigned (\$2,310,698). 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 three months operating expenditures (or at least well over \$1,000,000) in order to be available for unforeseen emergencies.
- A bond issue for a fire truck and HVAC upgrades was issued in the amount of \$434,000.

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

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

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

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



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

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Both of the government-wide financial statements distinguish functions of the Town of Norway that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town of Norway include general government, protection, health and sanitation, highways, special assessments, unclassified, debt service, capital outlay, and depreciation. The business-type activities of the Town of Norway include the Wastewater Treatment Plant. Summaries of both the government and business-wide statements 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 \$14,142,528 at the close of the most recent fiscal year. The following information is a condensed version of the statement of net position for 2016 and 2015.

	Governmental Activities 2016	Governmental Activities 2015 - Restated	Business-type Activities 2016	Business-type Activities 2015
Current and other assets	\$ 3,871,920	\$ 4,391,611	737,446	670,107
Capital assets	13,331,623	13,305,712	3,409,552	3,559,768
Total assets	<u>17,203,543</u>	<u>17,697,323</u>	<u>4,146,998</u>	<u>4,229,875</u>
Deferred outflows of resources	<u>235,151</u>	<u>177,907</u>	-	-
Long-term liabilities outstanding	2,985,368	2,468,421	1,256,083	1,395,878
Other liabilities	186,446	226,726	19,905	22,026
Total liabilities	<u>3,171,814</u>	<u>2,695,147</u>	<u>1,275,988</u>	<u>1,417,904</u>
Deferred inflows of resources	<u>124,352</u>	<u>301,896</u>	-	-
Net investment in capital assets	11,254,840	12,117,836	2,153,469	2,163,890
Restricted	171,152	180,965	-	-
Unrestricted	<u>2,716,536</u>	<u>2,579,386</u>	<u>717,541</u>	<u>648,081</u>
Total net position	<u>\$ 14,142,528</u>	<u>14,878,187</u>	<u>2,871,010</u>	<u>2,811,971</u>

The largest portion of the Town of Norway's Governmental Activities net position (79.6%) 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 75% of net position. The Town of Norway uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. 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 (19.2%) may be used to meet the government's ongoing obligations to citizens and creditors.

**CHANGE IN NET POSITION**

	Governmental Activities		Business-type Activities	
	2016	2015	2016	2015
Revenues:				
Program revenues:				
Charges for services	\$ 215,527	80,758	517,713	521,675
Operating grants and contributions	105,119	91,034	-	-
Capital grants and contributions	367,677	1,409	-	-
General revenues:				
Taxes	7,867,084	7,481,869	-	-
Grants and contributions - unrestricted	348,734	415,218	-	-
Unrestricted investment income	39,303	69,759	160	423
Other miscellaneous income	186,733	253,427	10,787	4,484
Loss on disposal of capital assets	(16,131)	(22,667)	-	-
Total revenues	9,114,046	8,370,807	528,660	526,582
Expenses:				
General government	811,825	994,862	-	-
Protection	1,455,203	1,301,475	-	-
Health and sanitation	306,647	307,200	442,224	443,325
Highways	1,355,431	921,010	-	-
Special assessments	3,959,853	3,719,190	-	-
Culture and recreation	459,242	416,323	-	-
Unclassified	84,561	48,199	-	-
Interest on debt	38,373	33,310	27,397	37,676
Capital maintenance	1,378,570	375,107	-	-
Total expenses	9,849,705	8,116,676	469,621	481,001
Change in net position	\$ (735,659)	\$ 254,131	59,039	45,581

Governmental activities resulted in a decrease in the Town of Norway's net position of \$735,659 with the majority of revenues (86%) coming from taxes. In addition, principal payments on bonds and lease payments totaled \$383,339 in governmental funds. These amounts are not considered expenses for purposes of full accrual financial statements. Governmental activities also included \$643,624 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**

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At the close of the most recent fiscal year, the Town's governmental funds reported combined ending fund balances of \$3,577,704. \$2,307,066 of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. The balance (35%) is not available for general use and is for grants, trusts, and permanent funds.

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 \$2,310,698. 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 23% 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 \$717,541, an increase of \$69,460 from the prior year.

**General Fund Budgetary Highlights:** During the current fiscal year, the expenditures for the Town of Norway exceeded revenues by \$613,042. Revenues and expenditures on a budgetary basis for the current fiscal year are shown on Statement 6. Areas that differed significantly from amounts budgeted are noted below:

- Tax revenue exceeded the budget, as motor vehicle registrations were higher than anticipated.
- General government expenditures were under budget as employee benefits and insurance costs did not increase as high as expected.
- Protection expenditures were under budget as wages and benefits were lower than anticipated.
- Highway expenditures were under budget due to reductions in wages and declines in fuel costs.
- Capital expenditures were under budget as several road projects were delayed and will be completed in the following year.

**Capital Assets** - The Town of Norway's net investment in capital assets as of June 30, 2016 amounts to \$11,254,840 for governmental activities and \$2,153,469 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 2016 fiscal year included a new fire truck, a new pickup, several new police vehicles, municipal building improvements, and various road and sidewalk improvements.

<b>Town of Norway's Capital Assets</b>		
<b>(Net of depreciation)</b>		
	<u>Governmental</u>	<u>Business-type</u>
Land and other non-depreciated	\$ 648,700	12,046
Buildings and building improvements	803,886	41,232
Machinery, vehicles and equipment	1,735,568	23,992
Infrastructure	10,143,469	3,332,282
<b>Total</b>	<b>\$ 13,331,623</b>	<b>3,409,552</b>

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

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**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, 2016, the Town was in compliance with this restriction. All debt payments were made as required during fiscal year 2016. A new bond issuance of \$434,000 was issued in fiscal year 2016 for the governmental activities to fund the purchase of a fire truck and HVAC equipment.

**Next Year's Budget and Rates** - Taxpayers will experience a modest increase as a result of the passage of the budget for 2016-2017 as the Town experienced only small growth. The appropriation for Norway's assessment for SAD No. 17 and the County increased slightly. The Town budget increased slightly in some areas, but the Town also made cuts to ensure financial stability amid the potential decreases in state revenue sharing.

**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.*



David Holt  
Town manager

TOWN OF NORWAY, MAINE  
Statement of Net Position  
June 30, 2016

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,184,432	633,220	3,817,652
Taxes receivable	395,392	-	395,392
Tax liens	104,437	-	104,437
Other receivables, net of allowance	187,659	104,226	291,885
Capital assets, not being depreciated	648,700	12,046	660,746
Capital assets, net of accumulated depreciation	12,682,923	3,397,506	16,080,429
Total assets	17,203,543	4,146,998	21,350,541
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources related to pensions	235,151	-	235,151
Total deferred outflows of resources	235,151	-	235,151
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	77,890	15,234	93,124
Taxes paid in advance	6,529	-	6,529
Accrued compensated absences	102,027	4,671	106,698
Noncurrent liabilities:			
Due within one year	396,468	164,312	560,780
Due in more than one year	2,588,900	1,091,771	3,680,671
Total liabilities	3,171,814	1,275,988	4,447,802
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources related to pensions	124,352	-	124,352
Total deferred inflows of resources	124,352	-	124,352
<b>NET POSITION</b>			
Net investment in capital assets	11,254,840	2,153,469	13,408,309
Restricted - nonexpendable principal	46,731	-	46,731
Restricted - grants and other	124,421	-	124,421
Unrestricted	2,716,536	717,541	3,434,077
Total net position	\$ 14,142,528	2,871,010	17,013,538

*See accompanying notes to basic financial statements.*

**TOWN OF NORWAY, MAINE**  
**Statement of Activities**  
**For the year ended June 30, 2016**

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	\$ 811,825	96,107	-	-	(715,718)	-	(715,718)
Protection	1,455,203	48,025	-	-	(1,407,178)	-	(1,407,178)
Health and sanitation	306,647	-	304	-	(306,343)	-	(306,343)
Highways	1,355,431	630	89,743	325,447	(939,611)	-	(939,611)
Special assessments	3,959,853	-	-	-	(3,959,853)	-	(3,959,853)
Culture and recreation	459,242	58,012	-	-	(401,230)	-	(401,230)
Unclassified	84,561	12,753	15,072	-	(56,736)	-	(56,736)
Interest on debt	38,373	-	-	-	(38,373)	-	(38,373)
Capital maintenance	1,378,570	-	-	42,230	(1,336,340)	-	(1,336,340)
Total governmental activities	9,849,705	215,527	105,119	367,677	(9,161,382)	-	(9,161,382)
Business-type activities:							
Wastewater	469,621	517,713	-	-	-	48,092	48,092
Total business-type activities	469,621	517,713	-	-	-	48,092	48,092
<b>Total primary government</b>	<b>\$ 10,319,326</b>	<b>733,240</b>	<b>105,119</b>	<b>367,677</b>	<b>(9,161,382)</b>	<b>48,092</b>	<b>(9,113,290)</b>
General revenues:							
Property taxes					7,105,585	-	7,105,585
Other taxes - excise					761,499	-	761,499
Grants and contributions not restricted to specific programs					348,734	-	348,734
Unrestricted investment earnings					39,303	160	39,463
Other income					186,733	10,787	197,520
Loss on disposal of capital assets					(16,131)	-	(16,131)
Total general revenues					8,425,723	10,947	8,436,670
Change in net position					(735,659)	59,039	(676,620)
Net position - beginning, restated					14,878,187	2,811,971	17,690,158
<b>Net position - ending</b>					<b>\$ 14,142,528</b>	<b>2,871,010</b>	<b>17,013,538</b>

TOWN OF NORWAY, MAINE  
Balance Sheet  
Governmental Funds  
June 30, 2016

	General Fund	Capital Project Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,550,118	467,822	166,492	3,184,432
Taxes receivable	395,392	-	-	395,392
Tax liens	104,437	-	-	104,437
Accounts receivable	32,342	-	155,317	187,659
Interfund loan receivables	150,936	-	-	150,936
<b>Total assets</b>	<b>\$ 3,233,225</b>	<b>467,822</b>	<b>321,809</b>	<b>4,022,856</b>
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	67,759	-	3,353	71,112
Taxes paid in advance	6,529	-	-	6,529
Interfund loan payables	-	-	150,936	150,936
<b>Total liabilities</b>	<b>74,288</b>	<b>-</b>	<b>154,289</b>	<b>228,577</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	216,575	-	-	216,575
<b>Total deferred inflows of resources</b>	<b>216,575</b>	<b>-</b>	<b>-</b>	<b>216,575</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	46,731	46,731
Restricted	-	-	124,421	124,421
Committed	-	467,822	-	467,822
Assigned	631,664	-	-	631,664
Unassigned	2,310,698	-	(3,632)	2,307,066
<b>Total fund balances</b>	<b>2,942,362</b>	<b>467,822</b>	<b>167,520</b>	<b>3,577,704</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 3,233,225</b>	<b>467,822</b>	<b>321,809</b>	
Amounts reported for governmental activities in the statement of net position (Statement 1) are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				13,331,623
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.				216,575
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				(2,159,921)
Capital leases payable				(65,376)
Net pension liability, including related deferred outflows and inflows of resources				(649,272)
Accrued compensated absences				(102,027)
Accrued interest				(6,778)
<b>Net position of governmental activities</b>				<b>\$ 14,142,528</b>

*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, 2016

	General Fund	Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 7,933,013	-	-	7,933,013
Intergovernmental	764,228	-	42,230	806,458
Charges for services	102,708	-	16,712	119,420
Donations	-	-	15,072	15,072
Other	173,230	26,607	83,000	282,837
Investment income	39,144	100	59	39,303
Total revenues	9,012,323	26,707	157,073	9,196,103
Expenditures:				
Current:				
General government	705,814	-	-	705,814
Protection	1,262,875	-	-	1,262,875
Health and sanitation	306,647	-	-	306,647
Highways	876,010	-	-	876,010
Special assessments	3,959,853	-	-	3,959,853
Culture and recreation	159,658	-	299,584	459,242
Unclassified	42,943	-	-	42,943
Debt service:				
Principal	344,800	-	-	344,800
Interest	38,577	-	-	38,577
Capital outlay	1,989,721	71,152	41,901	2,102,774
Total expenditures	9,686,898	71,152	341,485	10,099,535
Deficiency of revenues under expenditures	(674,575)	(44,445)	(184,412)	(903,432)
Other financing sources (uses):				
Bond proceeds	434,000	-	-	434,000
Capital lease proceeds	61,533	-	-	61,533
Transfers from other funds	209,804	192,500	268,967	671,271
Transfers to other funds	(461,467)	(111,804)	(98,000)	(671,271)
Total other financing sources	243,870	80,696	170,967	495,533
Net change in fund balances	(430,705)	36,251	(13,445)	(407,899)
Fund balances, beginning of year	3,373,067	431,571	180,965	3,985,603
Fund balances, end of year	\$ 2,942,362	467,822	167,520	3,577,704

*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, 2016**

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Net change in fund balances - total governmental funds (from Statement 4)	\$	(407,899)
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Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

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

Capital outlays		685,666
Depreciation expense		(643,624)
Loss on disposition on capital assets		(16,131)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(65,926)
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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 (\$434,000) and lease (\$61,533) proceeds that exceeded bond (\$344,801) and lease (\$38,538) payments.		(112,194)
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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.		(5,789)
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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.		203
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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.		(169,965)
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<b>Change in net position of governmental activities (see Statement 2)</b>	<b>\$</b>	<b>(735,659)</b>
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*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, 2016

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 7,690,046	7,690,046	7,933,013	242,967
Intergovernmental	410,113	809,516	764,228	(45,288)
Charges for services	21,250	170,187	102,708	(67,479)
Other fees and reimbursements	133,913	140,949	173,230	32,281
Interest income	31,200	31,200	39,144	7,944
Total revenues	8,286,522	8,841,898	9,012,323	170,425
<b>Expenditures:</b>				
Current:				
General government	606,091	821,591	705,814	115,777
Protection	1,260,153	1,337,245	1,262,875	74,370
Health and sanitation	319,770	322,415	306,647	15,768
Highways	936,459	946,459	876,010	70,449
Special assessments	4,029,850	4,029,850	3,959,853	69,997
Culture and recreation	123,500	210,010	159,658	50,352
Unclassified	44,522	44,522	42,943	1,579
Debt service	383,271	383,271	383,377	(106)
Capital and other expenditures	473,106	2,141,835	1,928,188	213,647
Total expenditures	8,176,722	10,237,198	9,625,365	611,833
Excess (deficiency) of revenues over (under) expenditures	109,800	(1,395,300)	(613,042)	782,258
<b>Other financing sources (uses):</b>				
Bond proceeds	-	434,000	434,000	-
Budgeted use of surplus	250,000	277,310	-	(277,310)
Budgeted use of dedicated revenues	-	933,790	-	(933,790)
Transfers from other funds	98,000	208,000	209,804	1,804
Transfers to other funds	(457,800)	(457,800)	(461,467)	(3,667)
Total other financing sources (uses)	(109,800)	1,395,300	182,337	(1,212,963)
Net change in fund balance	-	-	(430,705)	(430,705)
Fund balance, beginning of year			3,373,067	
Fund balance, end of year	\$		2,942,362	

*See accompanying notes to basic financial statements.*

TOWN OF NORWAY, MAINE  
Statement of Net Position  
Proprietary Fund  
June 30, 2016

		Wastewater Fund
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$	633,220
Accounts receivable - net of allowance of \$22,000 for uncollectible		104,226
<b>Total current assets</b>		<b>737,446</b>
Capital assets:		
Construction in progress		12,046
Buildings and improvements		186,187
Equipment and vehicles		139,760
Infrastructure		6,036,381
Accumulated depreciation		(2,964,822)
<b>Net capital assets</b>		<b>3,409,552</b>
<b>Total assets</b>	<b>\$</b>	<b>4,146,998</b>
<b>LIABILITIES</b>		
Accounts payable		3,635
Accrued interest		11,599
Accrued compensated absences		4,671
Noncurrent liabilities:		
Due within one year		164,312
Due in more than one year		1,091,771
<b>Total liabilities</b>		<b>1,275,988</b>
<b>NET POSITION</b>		
Net investment in capital assets		2,153,469
Unrestricted		717,541
<b>Total net position</b>	<b>\$</b>	<b>2,871,010</b>

*See accompanying notes to basic financial statements.*

**TOWN OF NORWAY, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Fund**  
**For the year ended June 30, 2016**

	<b>Wastewater Fund</b>
Operating revenues:	
Charges for services	\$ 517,713
Interest on customer accounts	9,972
Other revenue	815
Total operating revenues	528,500
Operating expenses:	
Wages	108,437
Benefits	54,207
Utilities	38,756
Personnel expenses	1,732
Maintenance/repairs/labor	24,165
Supplies	18,930
Professional services	7,733
Capital maintenance	12,010
Miscellaneous	13,719
Depreciation	162,535
Total operating expenses	442,224
Operating income	86,276
Nonoperating revenues (expenses):	
Investment income	160
Interest expense	(27,397)
Total nonoperating expense	(27,237)
Change in net position	59,039
Net position, beginning of year	2,811,971
Net position, end of year	\$ 2,871,010

*See accompanying notes to basic financial statements.*

TOWN OF NORWAY, MAINE  
Statement of Cash Flows  
Proprietary Fund  
For the year ended June 30, 2016

	Wastewater Fund
Cash flows from operating activities:	
Receipts from customers and users	\$ 534,674
Receipts from grants and miscellaneous	815
Payments to suppliers	(118,818)
Payments to employees	(163,455)
Net cash provided by operating activities	253,216
Cash flows from capital and related financing activities:	
Acquisition and construction of capital assets	(12,319)
Principal payments on long-term debt	(139,795)
Interest payments on long-term debt	(26,934)
Net cash used in capital and related financing activities	(179,048)
Cash flows from investing activities:	
Interest on investments	160
Net cash provided by investing activities	160
Net increase in cash	74,328
Cash, beginning of year	558,892
<b>Cash, end of year</b>	<b>\$ 633,220</b>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	86,276
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	162,535
(Increase) decrease in operating assets:	
Accounts and grants receivable	6,989
Increase (decrease) in operating liabilities:	
Accounts payable	(1,773)
Compensated absences payable	(811)
Net cash provided by operating activities	\$ 253,216

*See accompanying notes to basic financial statements.*

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. Reporting Entity**

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

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

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

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

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

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

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

Separate financial statements are provided for governmental funds, 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**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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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, 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**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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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**

The Town pays half the sick leave accumulated, up to a maximum of 60 days 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.

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

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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**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 a Financial Procedures ordinance that establishes a fund balance target for unappropriated fund equity balance (surplus) of one million dollars.

**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, 2016:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Capital assets	\$ 22,671,329	6,374,374
Accumulated depreciation	(9,339,706)	(2,964,822)
Bonds and capital leases payable	(2,225,297)	(1,256,083)
Unspent bond proceeds	148,514	-
<b><u>Net investment in capital assets</u></b>	<b><u>\$ 11,254,840</u></b>	<b><u>2,153,469</u></b>

**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

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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**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.

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STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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**Budgetary Information**

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

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

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

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DEPOSITS

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*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, 2016, the Town reported deposits of \$3,817,652 with a bank balance of \$3,858,629. \$610,196 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**

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**PROPERTY TAX**

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The Town's property taxes for the current year were levied on August 19, 2015, 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, 2015 and May 20, 2016; interest was charged at 7% on all unpaid taxes after that date. Assessed values are periodically established by the Assessor at 100% of assumed market value.

The assessed value for the list of April 1, 2015, upon which the levy for the year ended June 30, 2016 was based, was \$446,043,800.

The following summarizes the 2016 and 2015 levy:

	<u>2016</u>	<u>2015</u>
Assessed value:		
Real property	\$ 435,936,700	432,447,900
Personal property	10,107,100	11,158,200
Total valuation	446,043,800	443,606,100
Tax rate (per \$1,000)	.01590	.01520
Tax commitment	7,092,096	6,742,813
Less: collections and abatements	(6,704,061)	(6,289,059)
<b>Taxes receivable at June 30</b>	<b>\$ 388,035</b>	<b>453,754</b>
Tax collection rate	94.53%	93.27%

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 \$83,738 for the year ended June 30, 2016. 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 2015/2016 unpaid taxes subsequent to June 30, 2016. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

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

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

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**CAPITAL ASSETS**

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Capital asset activity for governmental activities for the year ended June 30, 2016 was as follows:

	Balance July 1, <u>2015</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2016</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Construction in progress	\$ -	31,000	-	31,000
Land	617,700	-	-	617,700
<b>Total capital assets not being depreciated</b>	<b>617,700</b>	<b>31,000</b>	<b>-</b>	<b>648,700</b>
Capital assets, being depreciated:				
Buildings and improvements	3,309,532	52,910	-	3,362,442
Machinery, vehicles and equipment	3,240,895	492,056	102,923	3,630,028
Infrastructure	14,920,459	109,700	-	15,030,159
<b>Total capital assets being depreciated</b>	<b>21,470,886</b>	<b>654,666</b>	<b>102,923</b>	<b>22,022,629</b>
Less accumulated depreciation for:				
Buildings and improvements	2,479,392	79,164	-	2,558,556
Machinery, vehicles and equipment	1,735,695	245,557	86,792	1,894,460
Infrastructure	4,567,787	318,903	-	4,886,690
<b>Total accumulated depreciation</b>	<b>8,782,874</b>	<b>643,624</b>	<b>86,792</b>	<b>9,339,706</b>
<b>Total capital assets being depreciated, net</b>	<b>12,688,012</b>	<b>11,042</b>	<b>16,131</b>	<b>12,682,923</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 13,305,712</b>	<b>42,042</b>	<b>16,131</b>	<b>13,331,623</b>

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

Governmental activities:	
General government	\$ 57,286
Protection	121,004
Highways	445,732
Unclassified	19,602
<b>Total depreciation expense – governmental activities</b>	<b>\$ 643,624</b>

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

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**CAPITAL ASSETS, CONTINUED**

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Capital asset activity for business-type activities for the year ended June 30, 2016 was as follows:

	Balance July 1, <u>2015</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2016</u>
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Construction in progress	\$ 5,192	12,046	5,192	12,046
<b>Total capital assets not being depreciated</b>	<b>5,192</b>	<b>12,046</b>	<b>5,192</b>	<b>12,046</b>
Capital assets, being depreciated:				
Buildings and improvements	186,187	-	-	186,187
Machinery, vehicles and equipment	139,760	-	-	139,760
Infrastructure	6,030,916	5,465	-	6,036,381
<b>Total capital assets being depreciated</b>	<b>6,356,863</b>	<b>5,465</b>	<b>-</b>	<b>6,362,328</b>
Less accumulated depreciation for:				
Buildings and improvements	139,645	5,310	-	144,955
Machinery, vehicles and equipment	110,876	4,892	-	115,768
Infrastructure	2,551,766	152,333	-	2,704,099
<b>Total accumulated depreciation</b>	<b>2,802,287</b>	<b>162,535</b>	<b>-</b>	<b>2,964,822</b>
<b>Total capital assets being depreciated, net</b>	<b>3,554,576</b>	<b>(157,070)</b>	<b>-</b>	<b>3,397,506</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 3,559,768</b>	<b>(145,024)</b>	<b>5,192</b>	<b>3,409,552</b>

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**LONG-TERM DEBT**

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Long-term liability activity for the year ended June 30, 2016 was as follows:

	Beginning <u>balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>balance</u>	Due within <u>one year</u>
<b>Governmental activities:</b>					
General obligation bonds	\$ 2,070,722	434,000	344,801	2,159,921	379,360
Capital leases	42,381	61,533	38,538	65,376	17,108
Accrued compensated absences	96,238	5,789	-	102,027	-
Net pension liability	355,318	404,753	-	760,071	-
<b>Governmental activities long-term liabilities</b>	<b>\$ 2,564,659</b>	<b>906,075</b>	<b>383,339</b>	<b>3,087,395</b>	<b>396,468</b>
<b>Business-type activities:</b>					
General obligation bonds	\$ 1,395,878	-	139,795	1,256,083	164,312
Accrued compensated absences	5,482	-	811	4,671	-
<b>Business-type activities long-term liabilities</b>	<b>\$ 1,401,360</b>	<b>-</b>	<b>140,606</b>	<b>1,260,754</b>	<b>164,312</b>



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

**LONG-TERM DEBT, CONTINUED**

General obligation bonds payable at June 30, 2016 is comprised of the following:

	<u>Date of issue</u>	<u>Original amount issued</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance June 30, 2016</u>
<b>Governmental activities:</b>					
MMBB - 2002 Series C	05/23/02	\$ 930,715	11/01/18	3.05-5.18%	228,641
MMBB - 2003 Series E	10/23/03	100,000	11/01/18	2.09-4.29%	24,352
Norway Savings - Streets	06/09/04	355,900	06/09/19	4.23%	89,928
MMBB - 2011 Series C	10/27/11	305,000	11/01/21	0.5-5.5%	183,000
MMBB - 2015 Series A	05/28/15	1,200,000	11/01/20	0.35-1.97%	1,200,000
MMBB - 2016 Series A	05/26/16	434,000	11/01/27	0.25-2.25%	434,000
<b>Total governmental activities</b>					<b>2,159,921</b>
<b>Business-type activities:</b>					
MMBB - WWSRF	09/10/03	1,972,273	01/10/18	1.55%	394,552
USDA 2011 Rural Utilities Bond	07/07/11	385,000	07/07/40	2.38%	346,125
MMBB - 2015 Series A	05/28/15	515,406	11/01/33	0.35-3.84%	515,406
<b>Total business-type activities</b>					<b>1,256,083</b>
<b>Total general obligation bonds payable</b>					<b>\$ 3,416,004</b>

The annual requirements to amortize long-term bonds outstanding as of June 30, 2016 are as follows:

<u>June 30.</u>	<u>Governmental activities</u>			<u>Business-type activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 379,360	36,263	415,623	164,312	26,596	190,908
2018	428,096	26,873	454,969	166,273	24,541	190,814
2019	433,766	19,220	452,986	168,428	22,314	190,742
2020	313,900	13,000	326,900	35,643	20,815	56,458
2021	313,900	7,794	321,694	36,343	20,088	56,431
2022-2026	247,500	15,422	262,922	194,459	87,264	281,723
2027-2031	43,399	488	43,887	222,272	58,480	280,752
2032-2036	-	-	-	183,065	21,992	205,057
2037-2041	-	-	-	85,288	6,234	91,522
<b>Totals</b>	<b>\$ 2,159,921</b>	<b>119,060</b>	<b>2,278,981</b>	<b>1,256,083</b>	<b>288,324</b>	<b>1,544,407</b>

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, 2016</u>	<u>Percentage applicable to the Town</u>	<u>Town's proportionate share of debt</u>
MSAD 17	\$ 14,336,662	18.6%	2,672,520

**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, 2016, 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, 2016:

2015 Chevy Silverado	\$ 32,200
2015 Dodge 1500	29,333
2015 Dodge Ram	27,933

The following is a schedule of future minimum lease payments under the capital lease at June 30, 2016:

<u>Fiscal year ending June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 17,108	1,787	18,895
2018	17,582	1,314	18,896
2019	18,069	827	18,896
2020	12,617	327	12,944
<b>Total</b>	<b>\$ 65,376</b>	<b>4,255</b>	<b>69,631</b>

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

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FUND BALANCE

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The General Fund unassigned fund balance total of \$2,310,698 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, 2016</u>
Assigned - carryforwards:	
Records maintenance	\$ 2,350
Fire donation	635
Highway uniforms	500
Ballfields	1,000
Safety training	2,130
Unemployment insurance	25,098
Highway striping	12,000
Municipal building boiler	81,744
Police ammunition	700
Sanitation	975
Softball scholarship	250
Softball	4,740
Warming hut	711
Playground grant	584
Snack shack	1,018
Lovejoy field building	3,500
Fitness trail grant	5,715
Lake Penn park	150
Penn park playground	19,726
Boat landing/dam	7,112
Boat inspections	204
Economic development	25,674
Computers	2,665
Municipal building repairs	16,942
Sidewalk/traffic safety	21,139
GIS mapping	336
Cemetery repair	3,826
Insurance reserve	23,825
Town garage planning	18,454
Tree pruning and removal	10,017
Clock tower roof	8,000
Road improvement	28,479
Roads Bond	44,635
In-town streets	6,830
Subtotal	381,664
Subsequent budget	250,000
<b>Total assigned</b>	<b>\$ 631,664</b>

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

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**FUND BALANCE, CONTINUED**

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In addition, \$467,822 of the Capital Project fund balance has been committed to various projects (see Exhibit C).

Other governmental funds fund balances are as follows:

Nonspendable - nonexpendable principal	\$ 46,731
Restricted:	
Permanent funds	36,840
Community development	104
Grants	1,028
<u>Donor restrictions - special purposes</u>	<u>86,449</u>
<b><u>Total restricted</u></b>	<b><u>\$ 124,421</u></b>

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**INTERFUND LOANS AND TRANSFERS**

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Individual interfund loans and fund transfers for the year ended June 30, 2016 were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>	<u>Transfers in</u>	<u>Transfers out</u>
<u>General Fund</u>	<u>\$ 150,936</u>	<u>-</u>	<u>209,804</u>	<u>461,467</u>
<u>Capital Project Fund</u>	<u>-</u>	<u>-</u>	<u>192,500</u>	<u>111,804</u>
Nonmajor special revenue funds:				
Grant Fund	-	139,453	-	-
Library	-	11,483	267,800	-
<u>Sanborn Trust</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,000</u>
<u>Total nonmajor special revenue funds</u>	<u>-</u>	<u>150,936</u>	<u>267,800</u>	<u>98,000</u>
<u>Nonmajor Permanent funds</u>	<u>-</u>	<u>-</u>	<u>1,167</u>	<u>-</u>
<b><u>Total</u></b>	<b><u>\$ 150,936</u></b>	<b><u>150,936</u></b>	<b><u>671,271</u></b>	<b><u>671,271</u></b>

These transfers were budgeted transfers to fund certain activities.

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**RISK MANAGEMENT**

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The Town is exposed to various risks of loss torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Town either carries commercial insurance or participates in a public entity risk pool. Currently, the Town participates in a public entity risk pool sponsored by the Maine Municipal Association for workers' compensation coverage. Based on these coverages, no known liabilities exist at June 30, 2016.

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

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**ICMA RETIREMENT PLAN - POLICE GROUP**

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Police officers, per their union contract, are eligible to participate in the International City Management Association Retirement Corporation (ICMA) plan. During the year ended June 30, 2016, the entire department participated in Maine PERS only and no contributions were made by the Town to the ICMA plan.

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM**

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

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

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

**Contributions** - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. Town employees are required to contribute 7.5% of their annual pay. The Town's contractually required contribution rate for the year ended June 30, 2016, was 8.9% 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 \$109,853 for the year ended June 30, 2016.

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

At June 30, 2016, the Town reported a liability of \$760,071 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, 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, 2015, the Town's proportion was 0.2382%.

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

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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For the year ended June 30, 2016, the Town recognized pension expense of \$279,818. At June 30, 2016, 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	\$ -	66,929
Net difference between projected and actual earnings on pension plan investments	-	57,423
Changes in proportion and differences between Town contributions and proportionate share of contributions	58,128	-
Changes in assumptions	67,170	-
Town contributions subsequent to the measurement date	109,853	-
<b>Total</b>	<b>\$ 235,151</b>	<b>\$ 124,352</b>

An amount of \$109,853 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>	
2017	\$ (7,161)
2018	(7,161)
2019	(43,381)
2020	58,649

**Actuarial Assumptions** - The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.5%
Salary increases	3.5% to 9.5% per year
Investment return	7.125% per annum, compounded annually
Cost of living benefit increases	2.55% per annum

Mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2005 to June 30, 2010.

**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, 2015 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%	5.2%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real estate	10%	3.7%
Infrastructure	10%	4.0%
Hard assets	5%	4.8%
Fixed income	25%	0.7%
<b>Total</b>	<b>100%</b>	

**Discount Rate** - The discount rate used to measure the total pension liability was 7.125%. 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 7.125%, 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 (6.125%) or 1 percentage-point higher (8.125%) than the current rate:

	1% Decrease (6.125%)	Current Discount Rate (7.125%)	1% Increase (8.125%)
Town's proportionate share of the net pension liability	\$ 1,514,287	\$ 760,071	\$ 45,028

**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, 2016.

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

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**RESTATEMENT OF NET POSITION**

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For the fiscal year ended June 30, 2015, the Town had capitalized construction in progress related to the Lower Main Street overhaul. This road is not owned by the Town and the cost of the overhaul was reimbursed by the State of Maine. As such, the ending net position in the statement of net position for June 30, 2015 of \$15,026,098 has been restated by \$147,911 to \$14,878,187.

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**SUBSEQUENT EVENTS**

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On July 7, 2016, the Select-board approved a capital lease with an interest rate of 2.28% to finance the purchase of two new police cruisers. The total amount financed was \$55,082.



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

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

Last 10 Fiscal Years\*

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

\* Only two 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

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Schedule of Town Contributions  
Maine Public Employees Retirement System Consolidated Plan

Last 10 Fiscal Years\*

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

\* Only three years of information available

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

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**Changes of Benefit Terms** - None

**Changes of Assumptions** - The PLD plan changed the discount rate from 7.25% in the 2014 valuation to 7.125% in the 2015 valuation. The PLD plan also changed the cost of living benefits increase assumption from 3.12% in the 2014 valuation to 2.55% in the 2015 valuation.

TOWN OF NORWAY, MAINE  
General Fund  
Comparative Balance Sheets  
June 30, 2016 and 2015

	2016	2015
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,550,118	2,954,793
Receivables:		
Taxes	395,392	466,300
Tax liens	104,437	130,472
Other	32,342	108,365
Interfund loan receivables	150,936	119,145
<b>Total assets</b>	<b>\$ 3,233,225</b>	<b>3,779,075</b>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	67,759	99,719
Taxes paid in advance	6,529	23,785
<b>Total liabilities</b>	<b>74,288</b>	<b>123,504</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	216,575	282,504
<b>Total deferred inflows of resources</b>	<b>216,575</b>	<b>282,504</b>
<b>FUND BALANCE</b>		
Assigned	631,664	1,274,671
Unassigned	2,310,698	2,098,396
<b>Total fund balance</b>	<b>2,942,362</b>	<b>3,373,067</b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b>\$ 3,233,225</b>	<b>3,779,075</b>

TOWN OF NORWAY, MAINE  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
For the year ended June 30, 2016

	Budgeted amounts		Actual	Variance positive (negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 7,092,096	7,092,096	7,158,026	65,930
Property taxes - supplemental taxes	-	-	13,488	13,488
Excise taxes and fees	597,950	597,950	761,499	163,549
Total taxes	7,690,046	7,690,046	7,933,013	242,967
Intergovernmental:				
State revenue sharing	200,000	200,000	233,637	33,637
State highway assistance	88,207	88,207	89,743	1,536
State veterans exemption	5,600	5,600	5,682	82
State tree growth	13,000	13,000	14,643	1,643
State homestead exemption	89,306	89,306	89,306	-
State general assistance	10,000	10,000	304	(9,696)
State snowmobile reimbursement	4,000	4,000	5,466	1,466
State road reconstruction reimbursement	-	399,403	325,447	(73,956)
Total intergovernmental	410,113	809,516	764,228	(45,288)
Charges for services:				
Recreation	8,000	94,510	41,300	(53,210)
Police	12,500	36,043	41,800	5,757
Fire	-	4,786	6,225	1,439
Highway	-	10,000	630	(9,370)
Unclassified	750	24,848	12,753	(12,095)
Total charges for services	21,250	170,187	102,708	(67,479)
Other fees and reimbursements:				
Permits	18,800	18,800	23,475	4,675
Clerk's fees	16,000	16,000	16,680	680
Cable TV fees	47,000	50,472	50,472	-
Rental fees	5,250	5,250	5,480	230
Miscellaneous	19,413	22,977	40,110	17,133
Other fees	27,450	27,450	37,013	9,563
Total other fees and reimbursements	133,913	140,949	173,230	32,281
Interest income	31,200	31,200	39,144	7,944
Total revenues	8,286,522	8,841,898	9,012,323	170,425

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	\$ 450,096	451,596	443,742	7,854
Municipal building	69,521	283,521	180,727	102,794
Planning and enforcement	86,474	86,474	81,345	5,129
Total general government	606,091	821,591	705,814	115,777
Protection:				
Fire department	266,288	271,074	271,374	(300)
Police department	707,348	730,891	684,518	46,373
Utilities	179,544	179,544	177,371	2,173
Animal control	15,273	15,273	14,538	735
Insurance	91,700	140,463	115,074	25,389
Total protection	1,260,153	1,337,245	1,262,875	74,370
Health and sanitation:				
General assistance	49,138	49,138	33,370	15,768
Solid waste	270,632	273,277	273,277	-
Total health and sanitation	319,770	322,415	306,647	15,768
Highways:				
Roads and bridges	936,459	946,459	876,010	70,449
Total highways	936,459	946,459	876,010	70,449
Special assessments:				
MSAD 17	3,601,209	3,601,209	3,601,209	-
County taxes	344,903	344,903	344,903	-
Overlay/abatements	83,738	83,738	13,741	69,997
Total special assessments	4,029,850	4,029,850	3,959,853	69,997
Culture and recreation:				
Recreation	123,500	210,010	159,658	50,352
Total culture and recreation	123,500	210,010	159,658	50,352
Unclassified:				
Cemeteries	14,522	14,522	12,943	1,579
Provider agencies	30,000	30,000	30,000	-
Total unclassified	44,522	44,522	42,943	1,579

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	344,800	344,800	344,800	-
Interest	38,471	38,471	38,577	(106)
Total debt service	383,271	383,271	383,377	(106)
Capital and other expenditures:				
Capital budget	410,000	2,073,127	1,861,635	211,492
Other grants	1,006	3,136	981	2,155
Community preservation and development expenditures	62,100	65,572	65,572	-
Total capital and other expenditures	473,106	2,141,835	1,928,188	213,647
Total expenditures	8,176,722	10,237,198	9,625,365	611,833
Excess (deficiency) of revenues over (under) expenditures	109,800	(1,395,300)	(613,042)	782,258
Other financing sources (uses):				
Bond proceeds	-	434,000	434,000	-
Budgeted use of surplus	250,000	277,310	-	(277,310)
Budgeted use of dedicated revenues	-	933,790	-	(933,790)
Transfers from other funds	98,000	208,000	209,804	1,804
Transfers to other funds	(457,800)	(457,800)	(461,467)	(3,667)
Total other financing sources (uses)	(109,800)	1,395,300	182,337	(1,212,963)
Net change in fund balance	-	-	(430,705)	(430,705)
Fund balance, beginning of year			3,373,067	
Fund balance, end of year			\$ 2,942,362	

TOWN OF NORWAY, MAINE  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 June 30, 2016

	Special Revenue Funds	Permanent Funds	Totals
<b>ASSETS</b>			
Cash and cash equivalents	\$ 86,553	79,939	166,492
Other receivables	155,317	-	155,317
<b>Total assets</b>	<b>\$ 241,870</b>	<b>79,939</b>	<b>321,809</b>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	3,353	-	3,353
Interfund loan payables	150,936	-	150,936
<b>Total liabilities</b>	<b>154,289</b>	<b>-</b>	<b>154,289</b>
<b>FUND BALANCES</b>			
Nonspendable	-	46,731	46,731
Restricted	87,581	36,840	124,421
Unassigned	-	(3,632)	(3,632)
<b>Total fund balances</b>	<b>87,581</b>	<b>79,939</b>	<b>167,520</b>
<b>Total liabilities and fund balances</b>	<b>\$ 241,870</b>	<b>79,939</b>	<b>321,809</b>



**TOWN OF NORWAY, MAINE**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended June 30, 2016**

	Special Revenue Funds	Permanent Funds	Totals
<b>Revenues:</b>			
Intergovernmental	\$ 42,230	-	42,230
Charges for services	16,712	-	16,712
Donations	15,072	-	15,072
Other	83,000	-	83,000
Interest income	55	4	59
<b>Total revenues</b>	<b>157,069</b>	<b>4</b>	<b>157,073</b>
<b>Expenditures:</b>			
Culture and recreation	299,584	-	299,584
Capital	41,901	-	41,901
<b>Total expenditures</b>	<b>341,485</b>	<b>-</b>	<b>341,485</b>
Excess (deficiency) of revenues over (under) expenditures	(184,416)	4	(184,412)
<b>Other financing sources (uses):</b>			
Transfers from other funds	267,800	1,167	268,967
Transfers to other funds	(98,000)	-	(98,000)
<b>Total other financing sources</b>	<b>169,800</b>	<b>1,167</b>	<b>170,967</b>
Net change in fund balances	(14,616)	1,171	(13,445)
Fund balances, beginning of year	102,197	78,768	180,965
<b>Fund balances, end of year</b>	<b>\$ 87,581</b>	<b>79,939</b>	<b>167,520</b>

**TOWN OF NORWAY, MAINE**  
**Capital Project Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the year ended June 30, 2016**

Acct. #		Fund balance beginning of year	Revenues	Expenditures	Transfers in	Transfers out	Fund balance end of year
10	Computer	\$ 6,441	-	-	-	-	6,441
20	Fire truck	77,039	16	3,500	42,500	(110,000)	6,055
24	SCBA reserve	1,911	-	-	-	-	1,911
25	Fire department sub-station	20,000	-	-	20,000	-	40,000
30	Highway equipment	58,291	18	48,700	50,000	-	59,609
31	Traffic safety and sidewalks	15,984	-	-	-	-	15,984
32	Highway truck reserve	19,309	3	-	50,000	-	69,312
33	Bridge repair reserve	69,340	28	-	30,000	-	99,368
34	Hwy small equip reserve	876	26,247	18,952	-	-	8,171
50	Recreation	27,280	-	-	-	-	27,280
52	Tennis court reserve	1,949	-	-	-	-	1,949
54	Skate rink	1,834	360	-	-	-	2,194
55	Ballfield/layout reserve	50,963	24	-	-	-	50,987
56	Softball fund raising	1,793	-	-	-	-	1,793
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	33,445	8	-	-	-	33,453
91	Town line	4,022	-	-	-	-	4,022
92	Lake view cemetery lot reserve	9,912	3	-	-	(1,804)	8,111
93	Future building improvements	1,598	-	-	-	-	1,598
96	Railroad trail reserve	2,384	-	-	-	-	2,384
<b>Totals</b>		<b>\$ 431,571</b>	<b>26,707</b>	<b>71,152</b>	<b>192,500</b>	<b>(111,804)</b>	<b>467,822</b>

TOWN OF NORWAY, MAINE  
 Nonmajor Special Revenue Funds  
 Combining Balance Sheet  
 June 30, 2016

	Community Development	Library	Grant Fund	Sanborn Trust	Totals
<b>ASSETS</b>					
Cash and cash equivalents	\$ 104	-	-	86,449	86,553
Other receivables	-	14,836	140,481	-	155,317
<b>Total assets</b>	<b>\$ 104</b>	<b>14,836</b>	<b>140,481</b>	<b>86,449</b>	<b>241,870</b>
<b>LIABILITIES</b>					
Accounts payable and accrued expenses	-	3,353	-	-	3,353
Interfund loan payables	-	11,483	139,453	-	150,936
<b>Total liabilities</b>	<b>-</b>	<b>14,836</b>	<b>139,453</b>	<b>-</b>	<b>154,289</b>
<b>FUND BALANCES</b>					
Restricted	104	-	1,028	86,449	87,581
<b>Total fund balances</b>	<b>104</b>	<b>-</b>	<b>1,028</b>	<b>86,449</b>	<b>87,581</b>
<b>Total liabilities and fund balances</b>	<b>\$ 104</b>	<b>14,836</b>	<b>140,481</b>	<b>86,449</b>	<b>241,870</b>

TOWN OF NORWAY, MAINE  
 Nonmajor Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the year ended June 30, 2016

	Community Development	Library	Grant Fund	Sanborn Trust	Totals
Revenues:					
Intergovernmental	\$ -	-	42,230	-	42,230
Charges for services	-	16,712	-	-	16,712
Donations	-	15,072	-	-	15,072
Interest income	-	-	-	55	55
Other	-	-	-	83,000	83,000
<b>Total revenues</b>	<b>-</b>	<b>31,784</b>	<b>42,230</b>	<b>83,055</b>	<b>157,069</b>
Expenditures:					
Culture and recreation	-	299,584	-	-	299,584
Capital	-	-	41,901	-	41,901
<b>Total expenditures</b>	<b>-</b>	<b>299,584</b>	<b>41,901</b>	<b>-</b>	<b>341,485</b>
Excess (deficiency) of revenues over (under) expenditures	-	(267,800)	329	83,055	(184,416)
Other financing sources (uses):					
Transfers from other funds	-	267,800	-	-	267,800
Transfers to other funds	-	-	-	(98,000)	(98,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>267,800</b>	<b>-</b>	<b>(98,000)</b>	<b>169,800</b>
Net change in fund balances	-	-	329	(14,945)	(14,616)
Fund balances, beginning of year	104	-	699	101,394	102,197
<b>Fund balances, end of year</b>	<b>\$ 104</b>	<b>-</b>	<b>1,028</b>	<b>86,449</b>	<b>87,581</b>

TOWN OF NORWAY, MAINE  
 Nonmajor Permanent Funds  
 Combining Balance Sheet  
 June 30, 2016

	HD Cole Trust	Tessa Thibodeau Trust	Lakeview Cemetery	Minnie White Trust	Totals
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,368	35,231	42,012	1,328	79,939
<b>Total assets</b>	<b>\$ 1,368</b>	<b>35,231</b>	<b>42,012</b>	<b>1,328</b>	<b>79,939</b>
<b>FUND BALANCES</b>					
Nonspendable	5,000	25,000	15,731	1,000	46,731
Restricted	-	10,231	26,281	328	36,840
Unassigned	(3,632)	-	-	-	(3,632)
<b>Total fund balances</b>	<b>\$ 1,368</b>	<b>35,231</b>	<b>42,012</b>	<b>1,328</b>	<b>79,939</b>

TOWN OF NORWAY, MAINE  
 Nonmajor Permanent Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the year ended June 30, 2016

	HD Cole Trust	Tessa Thibodeau Trust	Lakeview Cemetery	Minnie White Trust	Totals
Revenues:					
Interest income	\$ -	1	3	-	4
Total revenues	-	1	3	-	4
Expenditures:					
Unclassified	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess of revenues over expenditures	-	1	3	-	4
Other financing sources:					
Transfers from other funds	-	-	1,167	-	1,167
Total other financing sources	-	-	1,167	-	1,167
Net change in fund balances	-	1	1,170	-	1,171
Fund balances, beginning of year	1,368	35,230	40,842	1,328	78,768
Fund balances, end of year	\$ 1,368	35,231	42,012	1,328	79,939

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

**TOWN OF NORWAY**  
**2016/2017 TOWN MEETING WARRANT**

(covering the period 7/1/2017- 6/30/2018)

State of Maine  
County of Oxford  
To: David Holt, Resident

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Norway, in said County, qualified by law to vote in the Town of Norway, to meet at the Norway Fire Station, in said Town, on Tuesday the thirteenth day of June, AD 2017 at 7:45 o'clock in the forenoon, then and there to act on articles numbered 1 through 3 and to notify and warn said voters to meet at the Oxford Hills High School Forum on Monday the 19th day of June, AD, 2017 at 7:00 o'clock in the evening, then and there to act on articles 4 through 39.

**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 decide third ballot referendums

**ARTICLE 4 :** To see if the Town will vote to set dates when 2016/2017 **taxes will become due**, when interest will be due and what rate will be charged.

- Select-board recommends: **FIRST HALF TAXES DUE NOVEMBER 22, 2017, SECOND HALF DUE MAY 22, 2018. INTEREST WILL BE CHARGED AT A RATE OF 7.00%. INTEREST NOT CHARGED TO THOSE WHO SUCCESSFULLY MAKE ALL TAX CLUB PAYMENTS.**

**ARTICLE 5:** To see if the town will vote to set the **interest rates to be paid by the town** on abated taxes pursuant to 36 MRSA section 506-A (Select-board recommends **A RATE OF 7.00%**)

**ARTICLE 6:** To see if the Town will vote to raise and appropriate **\$507,277** for **Administration** as recommended by the select-board and budget committee. (2016-2017 appropriation \$471,065)

**ARTICLE 7: :** To see if the Town will vote to raise and appropriate **\$46,359** for the **Municipal Complex**. (2016-2017 appropriation \$50, 359)

**ARTICLE 8:** 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 9:** To see if the Town will vote to raise and appropriate **\$76,628 for Planning and Enforcement** as recommended by the select-board and budget committee. *(2016-2017 appropriation \$90,747)*

**ARTICLE 10:** To see if the voters will amend the Norway Building Code Sec. 18 Right of Appeal; the Norway Shore land Zoning Ordinance, Section 16 H, Appeals; the Norway Subdivision Review Ordinance, Section 801.5 Appeals and the Norway Site Plan Review Ordinance Section X Appeals to contain the language provided by the town attorney to provide for the appeals of decisions made in enforcing each ordinance.

**ARTICLE 11:** To see if the voters wish to amend the Norway Rental Occupancy Ordinance in order to clarify language and definitions and the application process.

**ARTICLE 12:** To see if the Town will vote to raise and appropriate **\$809,360 for the Police Department** as recommended by the select-board and budget committee *(2016-2017 appropriation \$724,905)*

**ARTICLE 13:** To see if the Town will vote to raise and appropriate **\$285,342 for the Fire Department** as recommended by the select-board and budget committee. *(2016-2017 appropriation \$274,553)*

**ARTICLE 14:** To see if the Town will vote to raise and appropriate **\$50,000 to the reserve fund for eventual purchase of fire trucks and equipment** as recommended by the select-board and budget committee. *(2016-2017 appropriation \$35,000)*

**ARTICLE 15:** 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. *(2016-2017 appropriation \$1,010)*

**ARTICLE 16:** To see if the Town will vote to raise and appropriate **\$179,459 for Utilities** as recommended by the select-board and budget committee. *(2016-2017 appropriation \$179,719)*

**ARTICLE 17:** To see if the Town will vote to raise and appropriate **\$136,500 for Insurance** as recommended by the select-board and budget committee. *(2016-2017 appropriation \$104,500)*

**ARTICLE 18:** To see if the Town will vote to raise and appropriate **\$15,130 for Animal Control** as recommended by the select-board and budget committee. *(2016-2017 appropriation \$15,264)*



**ARTICLE 19:** To see if the Town will vote to raise and appropriate **\$983,717 for Highways and Public Works** as recommended by the select-board and budget committee. *(2016-2017 appropriation \$983,444)*

**ARTICLE 20:** 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 21:** 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 22:** 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.

- **\$261,000 for in-town street improvement** *(2016-2017 appropriation \$15,000)*
- **\$35,000 for road improvement** *(2016-2017 appropriation \$325,000)*
- **\$10,000 for GIS mapping** *(2016-2017 appropriation \$10,000)*
- **\$50,000 for the Truck / Plow Gear Replacement Reserve Account** *(2016-2017 appropriation \$50,000)*
- **\$50,000 for the Highway Equipment Reserve Account** (to fund the eventual replacement of the grader, loaders, sweeper and trackless, etc.) *(2016-2017 appropriation \$50,000)*
- **\$0 for the Sidewalk /Traffic Safety Reserve** *(2016-2017 appropriation \$5,000)*
- **\$35,000 for the Bridge Repair Reserve** *(2016-2017 appropriation \$25,000)*
- **\$5,000 for the repair and replacement of computers** *(2016-2017 appropriation \$5,000)*
- **\$20,000 for improvements to the Municipal Building safe** *(2016-2017 appropriation \$20,000)*
- **\$0 for repairs and updates at the municipal building** *(2016-2017 appropriation \$7,750)*
- **\$0 for creating more room for the Police Department** *(2016-2017 appropriation \$20,000)*
- **\$20,000 for planning of and reserve for future construction of a town garage building** *(2016-2017 appropriation \$40,000)*
- **\$0 for the eventual construction of a fire substation.** *(2016-2017 appropriation \$0, \$40,000 currently in reserve)*

**ARTICLE 23:** 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 24:** 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, \$20,000 for Frost Hill closure reserve)*

**ARTICLE 25:** To see if the Town will vote to raise and appropriate **\$18,430 for Cemeteries** as recommended by the select-board and budget committee. *(2016-2017 appropriation \$18,392)*

**ARTICLE 26:** To see if the Town will vote to raise and appropriate **\$461,401 for Debt Service** as recommended by the select-board and budget committee *(2016-2017 appropriation \$422,944)*

**ARTICLE 27:** To see if the Town will vote to raise and appropriate **\$33,512 for General Assistance** as recommended by the select-board and budget committee *(2016-2017 appropriation \$34,200)*

**ARTICLE 28:** To see if the Town will vote to raise and appropriate **\$20,000 for donations to Provider Agencies** as recommended by the select-board and budget committee *(2016-2017 appropriation \$20,000)*

**ARTICLE 29:** To see if the Town will vote to raise and appropriate **\$285,879 for the Norway Library** as recommended by the select-board and budget committee *(2016-2017 appropriation \$277,460)*

**ARTICLE 30** To see if the town will appropriate **\$85,000 from the income of the Fred and Laura Sanborn Trust Fund** now on deposit in a savings account (estimated \$85,000 available, \$1,215,054 principle) in order to fund as recommended by the select-board and budget committee \$62,100 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

*(2016-2017 appropriation \$65,100 for Recreation, \$1,500 for the Norway Historical Society, \$9,000 for Norway Downtown, \$4,400 for downtown maintenance and beautification, and \$5,000 for eventual repairs to the opera house clock tower roof)*

**ARTICLE 31:** To see if the Town will **appropriate \$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, Penneesseewassee Park or maintenance of the dam, \$1,500 from MaineDOT for picnic area maintenance, \$9000 from the boat inspection program, \$5,720 from program registrations, \$62,100 from the Sanborn Trust, and \$58,353 raised from property taxes.

*(2016-2017 \$137,782 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, Penneesseewassee Park or maintenance of the dam, \$1,500 from MaineDOT for picnic area maintenance, \$8,200 from the boat inspection program, \$6,520 from program registrations, \$65,100 from the Sanborn Trust, and \$45,462 raised from property taxes.)*

**ARTICLE 32:** To raise and appropriate \$9,000 for the Lakes Association to contribute toward the costs of a boat inspection program to stop the spread of invasive plants in Norway lakes. (2016-2017 appropriation \$9,000 in the Planning and Enforcement budget)

**ARTICLE 33:** 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 (2016-2017 appropriation \$48,500)

**ARTICLE 34:** 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 35:** 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.


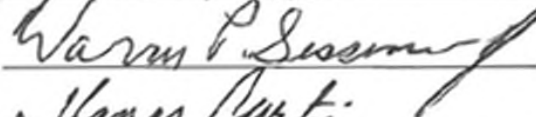
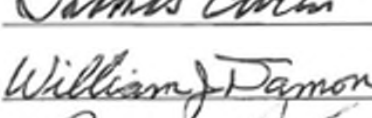

**ARTICLE 36:** To see if the Town will vote to authorize the Select-board to appoint a Budget Committee, said members of this committee to serve one year without pay.

**ARTICLE 37:** 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 38:** To see if the Town will vote to have \$1,494,690 anticipated revenues deducted from the 2017/2018 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) (2016-2017 appropriation \$1,433,707)

**ARTICLE 39:** 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 11<sup>th</sup> day of May, AD, 2017

	Russell Newcomb Chair
	Warren Sessions
	Tom Curtis
	William Damon
	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
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 of Norway  
19 Danforth Street  
Norway, Maine 04268