

# CHINA

INCORPORATED 1818

## MAINE



Annual Report  
for the year ended  
June 30, 2019

**WE NEED YOU**

**TO**



**ATTEND**

**ANNUAL TOWN BUSINESS MEETING**

**SATURDAY, APRIL 4, 2020**

**CHINA MIDDLE SCHOOL**

**AT 9:00 AM**

**A QUORUM OF 118 IS NEEDED TO OPEN THE MEETING**

# TABLE OF CONTENTS

From the Town Manager .....	1	Planning Board.....	40
Elected & Appointed Officials.....	2	China For a Lifetime Committee .....	41
State Representative District 79.....	5	Transfer Station and Recycling Center .....	43
State Senator District 15 .....	5	Historical Society.....	46
U.S. Congress.....	6	China Public Works.....	47
U. S. Senate .....	7	Real Estate Taxes Outstanding.....	49
Doris L. Young Scholarship .....	8	Personal Property Taxes Outstanding .....	54
Regional School Unit 18 .....	9	Information from our Assessors' Agent ....	56
Erskine Academy .....	10	Abatements .....	57
Albert Church Brown Memorial Library .....	14	Disbursements and Reimbursements .....	59
South China Library .....	16	Remuneration .....	63
Animal Control.....	17	Budget Committee.....	64
China Police.....	18	Addenda	
China Village Volunteer Fire Department ..	19	1. Town of China Financial Statements	
South China Volunteer Fire Department ...	20	for the year ending June 30, 2019	
China Rescue.....	22	2. Annual Budget Proposal	
Weeks Mills Volunteer Fire Department ....	23	3. Annual Town Business Meeting Warrant	
Town Clerk.....	24		
Marriages .....	25		
Deaths .....	25		
Cemetery Committee .....	26		
China Lake Association.....	27		
Invasive Plants .....	31		
LakeSmart.....	32		
China Region Lakes Alliance .....	33		
Midcoast Conservancy.....	35		
Thurston Park.....	36		
Recreation Committee.....	37		
Code Enforcement .....	38		

Town report compiled by: [Becky Hapgood](#)

Cover Design: [Dennis Heath](#)

Editors: [Dennis Heath & Kelly Grotton](#)

Cover Photo: [Elaine Philbrook](#)

Rear cover photos: [Elaine Philbrook](#)



# From the Town Manager



Greetings from the Town Manager:

Once again, and now with the ability to compare to the prior year, the full budget proposal is included in this report. Please take advantage of the opportunities to participate in the public hearings on the budget. Your questions will be answered, and you will be able to cast a fully-informed vote at the Annual Town Business Meeting.

The town continued to boast a good financial condition. Over the past year, important changes were incorporated into the Internal Financial Controls policy to protect the Town. Among those changes were including the Budget Committee as a reviewer of any investment recommendations, setting dollar thresholds for requiring purchase quotations and bids, and requiring two signatures on all checks issued by the Town.

Town staff continue their dedication to the Town and all residents. Administration, Code Enforcement, Assessing, Public Works, Transfer Station, Animal Control, and Law Enforcement are devoted to providing the absolute best services to every member of our community. They often will go beyond what is required to help residents and to support other communities' staff. Many volunteers throughout the community serve on a myriad of committees and boards to give voice to residents' concerns. Their spirit of volunteerism will hopefully encourage others to join in and participate where possible.

The improvements at the China Middle School are welcome and impressive. The new gymnasium layout is a beautiful

testament to the vision of the RSU 18 school board and administration. We look forward to the Annual Town Business Meeting that will take place in the new gymnasium, and we hope you will make it your priority to attend at 9:00 am on Saturday, April 4, 2020.

With gratitude,

Dennis L. Heath  
Town Manager



Select Board members: (L-R) Wayne Chadwick, Irene Belanger, Donna Mill-Stevens and Chairman Ronald Breton

# Elected & Appointed Officials

**Select Board** – Three members are elected in November of even numbered years while two are elected in the odd numbered years. Nomination papers are available in July. The five members can reside anywhere in China.

Irene Belanger (2021)  
Ronald Breton (2020)  
Wayne Chadwick (2021)  
Donna Mills-Stevens (2020)  
Vacant (2020)

**Planning Board** – Six members are elected to serve a two year term. Depending upon the position, some require residency in the district they serve. Nomination papers are available in July.

District 1 – Randall Downer (2021)  
District 2 – Toni Wall (2020)  
District 3 – Vacant (2021)  
District 4 – Thomas Miragliuolo (2020)  
At-Large – James Wilkens (2020)  
Alternate At- Large – Natale Tripodi (2021)

**Budget Committee** – Seven members are elected to serve a two year term. Depending upon the position, some require residency in the district they serve. Nomination papers are available in July.

Chairman – Robert Batteese (2021)  
Secretary – Trishea Story (2020)  
District 1 – Kevin Maroon (2021)  
District 2 – Thomas Rumpf (2020)  
District 3 – Dana Buswell (2021)  
District 4 – Timothy Basham (2020)  
At-Large – Jeffery Furlong (2020)

## **China's Regional School Unit (RSU)**

**Directors** – Two members serve for three year terms. Members can reside anywhere in China. Nomination papers are available in July of the applicable year.

Dawn Castner (2022) & Neil Farrington (2021)

**Appeals Board** – members are appointed and serve a five year term.

Spencer Aitel (2024)  
Virginia Davis (2021)  
Michael Gee (2022)  
Anthony Pileggi (2023)  
Robert Fischer (2023)  
Lisa Kane (2020)  
Vacant (2020)

**Board of Assessment Review** – members are appointed to serve a term of three years.

Harold Charles (2020)  
Sheri Wilkens (2022)  
Dale Peabody (2021)  
Alternate - Anthony Pileggi (2022)  
Alternate - Dwaine Drummond (2021)

The following committee appointments are through June 30, 2019.

## **Broadband Committee**

Neil Farrington  
Robert O'Connor  
Jamie Pitney  
Tod Detre  
Raymond Robert

## **Cemetery Committee**

Julie Finley  
H. Richard Norton  
Harold Charles  
Horace Stevens  
Elwood Ellis  
Adam Ellis – Superintendent

## **Economic & Community Development Committee**

Lucas Adams  
Irene Belanger  
Carlaine Bovio  
Joann Austin  
Lindsey Harwath

**China for a Lifetime Committee**

Joann Austin  
 Helen Roy  
 Sandra Kostron  
 Irene Belanger  
 Christopher Hann  
 Toni Wall  
 Sheldon Goodine  
 Joyce Goodine  
 Jeanne Hanson  
 Dawn Castner

**Emergency Preparedness Committee**

Ronald Morrell  
 Stephen Nichols  
 Harold Charles  
 William Rancourt  
 Sarah Batteese

**Enhanced 9-1-1 Committee**

Kelly Grotton  
 Richard Morse  
 Timothy Theriault  
 William VanWickler

**Forestry Committee**

Elaine Philbrook  
 Anita Smith  
 Timothy Basham  
 Irene Belanger

**Recreation Committee**

Rosalie Batteese  
 Rebecca Theriault  
 Todd Dunn  
 Martha Wentworth  
 Scott McCormac  
 Raigan Messier

**Revolving Loan Fund Committee**

Amy Gartley  
 Robert Batteese  
 Thomas Rumpf  
 Janet Lully

**KRDA—Kennebec Regional Development Authority (FirstPark)**

Irene Belanger  
 Alternate—Vacant

**Road Committee**

Frederick Anderson  
 Dale Peabody  
 Shawn Reed

**Tax Increment Financing Committee**

Amy Gartley  
 Joann Austin  
 Francis Soares III  
 H. David Cotta  
 Irene Belanger  
 James Wilkens  
 Jean Conway  
 Shannon Axelson  
 Stephen Nichols  
 Thomas Michaud

**Comprehensive Plan Committee**

Carlaine Bovio  
 Carroll White III  
 George Weber  
 Irene Belanger  
 Jean Conway  
 Jeannette Smith  
 Joan Austin  
 Kevin Rhoades

**Thurston Park Committee**

Joann Austin	Kristina To
Rosalie Batteese	Sheri Wilkens
Irene Belanger	Christian Wilkens
James Booth	Kyle McLaggan
Philip DeMaynadier	Kevin McLaggan
Bonny Hersey	James Revil
Timothy Theriault	Jeanette Smith
Trevy Bumps	Steve & Sonia Nelson
	Lindsey Hawath

**Historical Preservation Committee**

Irene Belanger  
 Kelly Grotton  
 Carlaine Bovio  
 Dwaine Drummond  
 Neil Farrington

**Recycling Coordinators**

Neil Farrington  
 Irene Belanger

**Dennis Heath**—Town Manager, Tax Collector, Treasurer, Road Commissioner, Civil Emergency Preparedness Director, Agent to the Overseers of the Poor, Public Access Officer and Building Official

**Rebecca Hapgood**—Town Clerk, Registrar of Voters, Deputy Tax Collector, Deputy Treasurer and Human Resource Director

**William Butler**—Code Enforcement Officer, Licensed Plumbing Inspector, Building Inspector and Local Health Officer

**Shawn Reed**—Public Works Manager

**Timothy Grotton**—Transfer Station Manager

**Kim Bolduc-Bartlett**—Animal Control Officer

**Timothy Theriault**—China Village Fire Chief

**Richard Morse**—South China Fire Chief

**William Van Wickler**—Weeks Mills Fire Chief

**Danny McKinnis**—Chief of China Rescue



Town Office Deputy Clerks:

- **Kelly Grotton**
- **Julie Finley**
- **Angela Nelson**
- **Ashley Farrington**
- **Margy Maltzan**

Public Works Personnel:

- **Jason Finley**
- **Josh Crommett**
- **John Lamoreau**
- **Austin Cowing**
- **Kevin Rhoades**

Transfer Station Attendants:

- **Kevin Rhoades**
- **Gary McCarty**
- **Austin Cowing**
- **Ashley Farrington**

China's Part-Time Police Officers:

- **Craig Johnson**
- **Jordan Gaudet**
- **Jerry Haynes**
- **Adam Sirois**
- **Charles Stubbert**



# State Representative District 79

Dear Friends and Neighbors,  
I am honored to continue serving the residents of Albion, Benton, and China as your State Representative. I realize there seems to be a lot of chaos and division in Washington, but it is not as prevalent here in Augusta. Please be assured that I am working hard to make things better.

I am the ranking Republican on the Joint Standing Committee of Inland Fisheries and Wildlife. During the first half of the 129<sup>th</sup> session, my bill LD 27, "An Act to Allow the Use of Crossbows During Archery Season on Deer" was passed and will be implemented this coming fall.

This will enable the young, elderly and disabled to participate in bow hunting season. I am particularly pleased that another bill I

supported, LD 1488, "An Act to Allow Holders of Gold Star Family Registration Plates to be issued Complimentary Licenses to Hunt, Trap and Fish" was passed. The "Gold Star" designation is given when a US military member of their family has died in battle.

I am looking forward to the second half of this session and I will be running for office again. I would very much appreciate your support. I have helped many constituents in the past and am eager to be assisting you again in the 130<sup>th</sup>.

As always, I will be seeking your input and encourage you share your comments and concerns. Please call me anytime at **(207) 968-2641** or by email at [Tim.Theriault@legislature.maine.gov](mailto:Tim.Theriault@legislature.maine.gov) If you

would like to be added to my email update list, you can do so by emailing me directly with your request. Thank you again for giving me the honor of serving you in Augusta.

Sincerely,  
Tim Theriault  
State Representative



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# State Senator District 15

Dear Friends and Neighbors:

First, let me thank you for electing me to represent you in Augusta. I am honored to serve you in the Maine Senate. It has been a privilege serving as a State Representative over the last six years. I will continue to work tirelessly on your behalf, making sure your interests are heard and well represented in the Maine Legislature.

This past legislative session proved to be the longest in recent memory. After dealing with a number of major policy matters, we finally adjourned September

13th.

Perhaps the most significant action the Legislature took last year was the passage of tax conformity. Failing to conform would have been a nightmare for small businesses as well as low- income and elderly Mainers. Maine would have also lost \$37 million in one-time repatriated revenue. Due to the Legislature's actions and willingness to work together on the passage of tax conformity, Maine tax filers were unharmed by this policy change.

The 129th Legislature has many challenges of its own. The top priorities this session include finding a way to provide affordable and accessible healthcare to all Mainers,

tackling the opioid crisis, education reform and funding, and lowering property taxes.

Thank you again for trusting me to represent you in Augusta. I hope the Legislature can come together to tackle the hard issues facing our state, and I am ready to help. Please feel free to contact me at 287-1505 [matthew.pouliot@legislature.maine.gov](mailto:matthew.pouliot@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating state government.

Sincerely,  
Matthew G. Pouliot  
State Senator

# U. S. Congress

Dear Friends,

I hope this letter finds you well. It's a privilege to represent you and your family and I am thankful for the opportunity to update you on my work in Washington and Maine.

In 2019, I was honored to work with my colleagues to pass hundreds of bills that address everything from fighting climate change to raising the minimum wage. And while Congress has become an increasingly partisan place, I was proud to continue my habit of reaching across the aisle, introducing a number of bipartisan bills and cosponsoring even more.

On the House Appropriations Committee, I worked to support programs important to Maine, such as rural broadband investment, Head Start, PFAS clean up, and shipbuilding at Bath Iron Works. Further, I firmly believe we need to make substantial investments in all

aspects of our infrastructure, from safe drinking water and modernized schools, to upgraded highways, transit, and rail. From my seat on the Appropriations Committee I advocated for increased funding for the BUILD grants program which funds investments in transportation infrastructure by states, local governments, and transit agencies. I also pushed for increased funding for the Community Development Block Grant program, our national park system, local and organic agriculture, election security, and the Land and Water Conservation Fund.

Since my time in the Maine State Senate, lowering the cost of prescription drugs has been one of my top priorities. This year I introduced two bills that would help Americans afford their prescription medications. I also voted for a bill that would allow the Centers for Medicare and Medicaid Services to directly negotiate prices for certain drugs.

I look forward to continuing this important work in 2020 so Americans are no longer faced with the choice of picking up prescriptions they desperately need or putting food on the table.

I am sure this coming year holds many challenges and opportunities for our country, and I promise that the interests and principles of Mainers will continue to guide my work. If there is anything my offices in Washington or Maine can do to be of assistance - whether you, your town, or your organization is applying for a grant; you're facing an issue with a federal agency; or if you'd just like to share a thought or opinion - please do not hesitate to reach out.

Best wishes,

Chellie Pingree  
Member of Congress

The greatness of a community is most accurately measured by the compassionate actions of its members, ... a heart of grace and a soul generated by love.

Martin Luther King Jr.

# U. S. Senate

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the "Military Widow's Tax," an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people's health and wellbeing remains my priority. On a

per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine's Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation's premiere biomedical research institution, including significant boosts for Alzheimer's disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens

of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2020 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins  
United States Senator

# Doris L. Young Scholarship

The Doris L. Young Scholarship was established in 1982 to award worthy students from China a scholarship to help with their college education. Applications are available at the China Town Office and at [www.china.govoffice.com](http://www.china.govoffice.com).

Please remember the Doris L. Young Scholarship is available to qualified students in good standing during all four years of college. Application deadline is May 1st and you must reapply every year. This scholarship is only available to China residents.

The following students were awarded a \$500 scholarship for the 2018-2019 school year.

Maggie Anderson  
Gabe Ashe  
Erica Basham  
Mariah Blanchard  
Madison Bodine  
Michael Bourque  
Miranda Carey  
Mallory Chamberlain  
Marissa Chamberlain  
Cody Daigneault  
Emmett de Maynadier  
Kiley Drummond  
Bryanna Emery  
Kayla Goggin  
Angel Hall-Stuart  
Tanner Matteson

Emma McCormac  
Luke Peabody  
Jakob Peavey  
Cassidy Penney  
Anthony Pizzo  
Dominic Pizzo  
Gabriella Pizzo  
James Poulin  
Dylan Presby  
Emma Robertson  
William Robertson  
Chantelle Roddy  
Tyler Rollins  
Austin Shaw  
Christopher Wight



# Regional School Unit 18

Residents of RSU 18,

Every year I have the opportunity and pleasure of providing input into the town reports of all five towns in RSU 18. While these town reports will be released sometime this spring, I find it appropriate that I sit here on New Year's Day writing my reflections of the last year. When I am asked by people to tell them about RSU 18, my go to response is simple; I tell them stories about our amazing students and staff.

- I would tell them about a student who was so eager to show me (or anyone else who happened to visit that classroom) how well he could read. When I asked him how he got so good at reading he responded by telling me, "I worked hard." That child has unlocked the secret to success.
- I would tell them about a student who practiced her assignment in class on her i-pad, then with her teacher's approval, through an app on her device, she shared this work instantaneously with her parents. The teacher had set this up so that parents who work every day can still be actively involved with their child's learning.
- I would tell them about a music concert I attended, when I overheard a grandparent in the audience say, "I can't believe these are high schoolers, this is amazing."
- I would tell them about our students who face obstacles every single day that fortunately most of us never have to face. Then I



China Middle School Boys Varsity basketball 2019-2020 Sheepscot Valley Athletic Conference champions

would follow up with the herculean effort our caring staff puts in every day to ensure that these students know that we care about them and are there for them.

- I would tell them about our Advanced Placement Scores at MHS where our students performed amazingly well, doing better than most other schools in the state and country.

As you have undoubtedly seen in all of our schools, we have been making a significant push to improve our facilities around the district. Energy efficiency, heating, improved educational settings, air quality and safety projects have been at the forefront of our efforts. From the new athletic complex at MHS to the new addition at China Middle School to the new parking lots at Belgrade Central, the facility improvements in all eight schools

have truly made a difference for everyone. My sincere thanks to everyone in our communities for supporting our facility improvement work, we could not have done this work without you.

There is no shortage of material that I have to share about the incredible things happening in our district by and for our students. So, in short, the staff and students of RSU 18 are doing awesome, thank you all.

Respectfully submitted,

Carl Gartley

Superintendent of Schools, RSU 18

# Erskine Academy

Dear Residents of China,

We who work at, attend, and support Erskine Academy appreciate this annual opportunity to share with you highlights from our last year and an optimistic look ahead to a promising new year and decade. Committed to providing a high-quality education to all of our learners, we put to work our core values—*Scholarship, Leadership, Stewardship, and Relationships*—to produce desirable results. We have much to celebrate about our past, be proud of at present, and look forward to in the future.

In its 137th year, Erskine Academy continued to be your high school of choice that combines an independent school education with the democratic ideal of a quality education for all. We focused our efforts on improving our school, expanding opportunities for learning in and out of the classroom, and accelerating student achievement.

Having no enrollment contracts with any community for a whole or portion of their high schoolers, we operate independently and on a school choice basis exclusively. This structure provides us with stability, enables us to be nimble in our operation, and expedites problem-solving and decision making while we focus on the essential processes of teaching and learning. Although independent, we commit to our publicly-funded students by admitting all students from our eight sending towns who have completed the eighth grade and can benefit from our

programs. Each student and family has a choice to attend Erskine Academy or any public high schools in the region; our market share generally exceeds 60% of the students from our collective towns. To maintain this local heritage, for a tenth time, we hosted nearly 250 area sixth-graders for our “Touch of Class” program to build their familiarity with and confidence in doing high school-level work.

Regardless of differences in residence, prior learning, interests, abilities, or personal circumstances and backgrounds, here, all of our students matter and belong. All who attend here experience a school program that blends traditional values with contemporary programs and best practices to become the most academically and personally prepared young people in our region. Each of our graduates leaves us with an academic and a personal success story to tell.

We have always considered industry certificates, two-year degrees, apprenticeships, and military service as higher education and, as such, viable pursuits. Therefore, we have created and sustained a comprehensive academic program to reflect and facilitate access to these as well as four-year degree programs. We are one of the few high schools in the state to continue to offer shop technology, family and consumer economics, and business courses for exposure and entry-level work.

Staffed by three teachers and two educational technicians, Erskine’s Special Education program educates and provides specialized support to students eligible for such services through an Individual Education Plan (IEP). Valuing all students and believing they deserve a welcoming school and professional teachers who will build on their strengths, 20% of our students receive academic assistance or special education

A few facts about Erskine Academy today are a testament to our vitality and value:

- ◇ With 560 students in grades nine through twelve, we are the largest town academy in Maine to serve a nearly 100% local student body on a 100% school choice basis
- ◇ A 13:1 professional teacher to student ratio
- ◇ A 98% four-year graduation rate
- ◇ A dropout rate of less than one percent
- ◇ Of 144 graduates in 2019, 85% were accepted to higher or continuing education (now a seven-year trend), many to highly selective colleges and universities
- ◇ For a fifth consecutive year, we are one of three Maine high schools to make the *Washington Post’s* list of *America’s Most Challenging High Schools*, a distinction based on the number of Advanced Placement courses and exams taken by our students

services to support their learning.

As a seven-year *MELMAC Education Foundation* school, we increased students' preparedness and aspirations for continuing their education beyond high school, reduced barriers to accessing their higher education, and significantly reduced their need to take remedial courses. Relatedly, our guidance program and personnel were recognized by the *Finance Authority of Maine (FAME)* for having 72% of graduating seniors complete the Free Application for Federal Student Aid (FAFSA), which is the third-highest completion rate among the state's largest high schools (those with 100 or more seniors).

Now in its ninth year, our *Jobs for Maine Graduates (JMG)* program has increased student exposure to various forms of higher education and vocational trades programs and has taught essential work seeking, training, and employment retention skills. With 83 students pursuing a certificate in a craft or trade the Capital Area Technical Center, our enrollment there is second only to its host, Cony High School. Last year, and planned again for this spring, we produced an on-campus career fair featuring 20 local vendors, 15 skilled craftspeople, and the Army National Guard—potential employers of our graduates.

Last year, 106 students enrolled in one or more of our 12 *Advanced Placement* courses, and 421 students took at least one of our 13 dual enrollment courses with

nearby colleges including Kennebec Valley Community College, Thomas College, the University of Maine, and Husson University taught here by our teachers. For their efforts in these early college experiences, nearly one-half of our graduates earned college credits while in high school, collectively saving an estimated \$525,000 in college tuition at the University of Maine rate.

Through our *International Student Program* and *American Field Service (AFS)* club, our students gain understanding and interpersonal skills for living more globally and interdependently in a culturally diverse world. For a second time, AFS students made a humanitarian trip to Guatemala to build homes for impoverished families; a ninth trip to Costa Rica to do the same is planned for this spring. Our

educational travels abroad last year included Peru and Machu Picchu; students will visit Greece and Germany later this year. Eye-opening experiences such as these fire the heart and mind and inspire our students to look beyond EA and the familiar to a world that truly needs them.

With 27% of our students receiving free and reduced breakfast and lunch, our student body is socioeconomically diverse. As is the case for many Maine schools, our most significant vulnerable students are those living and learning in poverty. Inspired by twice accepting *WGME 13/Fox 23's School Spirit Challenge*, through which we raised a record-breaking 281,696 pounds of food for the Good Shepherd Food Bank of Maine and our local food pantries, we have established a school-based



Erskine Academy seniors pose before the graduation festivities

clothing and supplies cupboard for our members. Currently, we are instituting the "Eagles Nest," an open-access food pantry and backpack program from which students can obtain food for after school and weekends.

Other examples of our student and staff's goodwill include the sixth annual *Trunk or Treat* program that last year provided a safe observation of Halloween for a record-breaking 700 youngsters and their parents; our twelfth community *Cancer Walk* yielded \$6,700 for Maine General Medical Center's Alford Center, bringing our historical contributions to over \$50,000; we contributed thousands of hours to community service and raised substantial funds for important causes such as the Home for Little Wanderers, the Ronald McDonald House, the Center for Grieving Children, and the United

Way's Day of Caring. Through our embrace of volunteerism and responsible stewardship, we engage meaningfully with our communities, and we experience giving back in appreciation and with humility.

School safety is of utmost priority, and it is among the main reasons that parents choose independent schools. This past fall we completed a second year of partnership with the *ALICE Training Institute*. *ALICE (Alert, Lockdown, Inform, Counter, Evacuation)* is an enhanced safety program comprised of proactive, age and ability appropriate, options-based strategies for use in the event of a violent intrusion on the school. Staff and student training included eLearning and advisory sessions, physical exercises, and the conducting of active-shooter drills facilitated by administrators in cooperation with officers from the

Maine State Police and the Kennebec County Sheriff's Department. As a result of this training, students report feeling more confident and better equipped to respond to a significant, violent assault on themselves or their school. Subsequently, we are one of ten Maine schools to be an ALICE Certified Organization, and the only such school in Kennebec County.

Erskine Academy reflects proudly and appreciatively on its 137 years of progress and performance. Since our founding in 1883, Erskine Academy has remained true to its mission while evolving to meet new demands, challenges, and uncertainties. Because there is no limit to what we can do, pursuing excellence and implementing our mission are continuous and unyielding works in progress. This fact was affirmed recently by our school accrediting agency, *The New England Association of Schools and Colleges, Inc. (NEASC)*, who in response to our Five-Year Interim Report states, "...the Commission wishes to note the level of attention which the school gives its students. You have developed a truly extensive and effective program—one that is singularly focused on students maximizing their experience and on the post-secondary experiences available to them."

We have heartfelt gratitude for our alumni and friends who believe strongly enough in our values and results that they give their time, talents, and financial donations. Their investment enables us to invest in programs and



Erskine Academy Seniors present donations raised to the Harold Alford Center.



enhancements that state-set tuition alone cannot support, and raises the expectations we have for ourselves. One example of their generosity is their contribution made to last summer's complete replacement of our outdoor track, a facility to be enjoyed by our student-athletes and the community at large.

We are grateful as well to our students, families, and sending communities for their confidence in and support for Erskine Academy. Together, we create a school and legacy that adheres to what we know is right and good for our

young people and aids them in constructing a strong start for adulthood.

Thank you, China residents, for sustaining high school choice for your young people and families, an opportunity for learning that is available to only 3% of Maine students, despite two-thirds of Maine voters agreeing that school choice programs should be open to all. Those families who have exercised that choice to attend Erskine Academy—entrusting us with the intellectual and personal development of their children—inspire, honor, and motivate us to

make an excellent school even better. In partnership and engagement with you, we look forward to new challenges and accomplishments in the year ahead.

Onward Erskine to more good things!

Michael McQuarrie  
Headmaster



# Albert Church Brown Memorial Library

The Albert Church Brown Memorial Library welcomes all area residents, year-round and seasonal, to borrow books, do research on-line or use our book collection (we have a few local genealogical records, for example) and attend our programs. We plan to continue our monthly (and sometimes more frequent) activities that include guest speakers, music, hands-on crafts, videos and other events deemed of interest. The past year included a pre-town business meeting informational session in the spring and a candidates' forum before the November local elections. We intend to continue to host both as needed. We also welcome suggestions for future events. Monthly programs are advertised in local media, on our sandwich board out front, on our website at [www.chinalibrary.org](http://www.chinalibrary.org) and on Facebook. Information is always available by calling the library at 968-2926 during library hours, which are Tuesdays and Thursdays

from 2 to 6 p.m. and Saturdays from 10 a.m. to noon.

With occasional exceptions like guided bird walks, programs are held in the ground-floor Schoonover Community Room, which seats up to 50 people and has audio-visual equipment suitable for slideshows, videos and similar uses. Outside library hours, the room is available for area non-profit organizations' meetings or public programs. Any group interested in using the library for meetings or other activities is welcome to get in touch through the telephone number above or via email, [chinalibraryacb@gmail.com](mailto:chinalibraryacb@gmail.com).

In addition to community programs, the library continues to offer a variety of books and magazines to borrow. We try to provide fiction and non-fiction works that will please readers of different tastes. When someone wants a book we don't have, we can almost always get it within a week or two through

the state's inter-library loan program. Recently Maine writers have been in demand; we've acquired new works by Gerry Boyle, Paul Doiron, Stephen King, Richard Russo and Elizabeth Strout. Our Maine collection includes many older novels, histories, essays and miscellaneous works that will be featured during the 2020 Maine Bicentennial celebration.

The library does not charge for a borrower's card. Computers and a printer are available for public use; our Wi-Fi is accessible indoors or outdoors from 6 a.m. to 10 p.m. daily. Friendly dogs are welcome and are likely to meet new human friends. The knitting group, which meets at 4 p.m. almost every Tuesday, and the book group, which meets one Monday afternoon a month in September, October, November, May and June, are always glad to have new members.



Kennebec County DA Maegan Maloney speaking at the Albert Church Brown Memorial Library about the North Pond Hermit case and the challenges of conducting a fair process given the background circumstances.

The library's Board of Trustees and the librarian are grateful to the voters of China who support our request for town funds at the annual town business meeting; to the members of the informal craft group who sell their hand-made items to raise money for the library; and to area residents who donate money, services, materials, time

and books. We hope we reciprocate by providing services you find useful and enjoyable.

For more information about library activities, please call 968-2926 during library hours; email us at [chinalibraryacb@gmail.com](mailto:chinalibraryacb@gmail.com); or visit us on line at [www.chinalibrary.org](http://www.chinalibrary.org).

Respectfully submitted,

Mary Grow

Librarian



The Schoonover Room at the library after renovations. The room is used for monthly events which are listed on the library website at [www.chinalibrary.org](http://www.chinalibrary.org) .

# South China Public Library

The South China Public Library is free, open to all, and operated by volunteers. Our collection includes Maine books, how-to books, large-print books, hundreds of audiobooks and movies for all ages, and the newest popular fiction. Our lively children's room has everything from picture books to chapter books to resources for school projects. If you have not visited the library recently, please stop by for a visit. We are now open on Mondays, Wednesdays, and Saturdays!

Our new library building is under construction at 33 Jones Road. We are looking forward to our big move and to providing programs and library services in our new location. We continue to raise money to

finish the interior of the new library. Please visit our website to find out how you can help.

In 2018 - 2019 the library had 1,815 patron visits and 440 households had library cards. We have over 10,000 books in our collection. Our patrons have free access to the Maine Download Library and can choose from hundreds of e-books and audiobooks. If we do not have a book you want, we can request it through interlibrary loan at no cost to you. In addition, we continue to provide 24/7 wireless internet access for the community.

Katie Bailey coordinated the 2019 *Universe of Stories* Summer Reading Program, serving 20 – 30

children per week. Children learn and are entertained by authors, educators, and performers. After the program, children choose their books for the week. This popular program is supported in part by our funding from the Town of China. We appreciate the support from our community.

Special thanks to Librarian Cheryl Baker and our dedicated volunteers for making every library visit enjoyable. If you would like to volunteer for two or more hours per month, please contact the library at [southchinalibrary@gmail.org](mailto:southchinalibrary@gmail.org).

Respectfully submitted,

Jean Dempster, President  
South China Public Library



Outdoor rocket activities capture the attention of children



Local youth are participating in painting of planets at the library

## Library Hours

Wednesday

10:00 a.m. – Noon  
and 3:00 – 5:00 p.m.

Saturday

10:00 a.m. – 2:00 p.m.

Phone: 445-3094

Located at 247 Village St.

in South China

[www.southchinalibrary.org](http://www.southchinalibrary.org)

# Animal Control

**State Law requires** all dogs over the age of 6 months be registered. You must provide a current rabies certificate when licensing your dog. If your pet has been spayed or neutered, a copy of the certificate must be provided to the clerk when registering. The fee for altered animals is \$6.00 and unaltered is \$11.00.

**Proper ID can prevent your pet from going to the pound!** The Town of China has a contract with Kennebec Valley Humane Society in

Augusta to take our stray animals. Numerous dogs are taken to the Humane Society because of lack of identification. If a dog is at large and is wearing their tag, the clerk at the town office can look up the tag number and the Animal Control Officer will be able to return the dog directly to its owner. If your pet is lost, please notify the town office or ACO.

Our ACO also will provide Have-a-Heart traps to our residents if needed.

To report a lost or found animal in China, please call ACO and/or the Town Office at 445-2014.

**ACO Contact Number:**  
Kimberly Bolduc-Bartlett  
(C) 242-2346

Respectfully submitted,

Jennifer Chamberlain  
Deputy Clerk

## **Complaints – 2019**

Dogs at Large	27
Barking Dogs	4
Unlicensed Dogs	29
Dogs Surrendered	2
Stray Cats	9
Feral Cats	9
Dog Bites	3
Summons	1
Welfare Check	2
Cows At-Large	1
Goats At-Large	1



*"Animals are such agreeable friends—they ask no questions; they pass no criticisms." –George Eliot*

# China Police

Dear Residents,

The China Police Department is a part-time agency. China Police officers are employed part-time, however, they are full-time law enforcement officers with other agencies. Currently our officers provide up to 26 hours a week of coverage.

In April, Officer Jordon Gaudet was hired. He is currently employed a full-time patrol supervisor with the rank of Sergeant for the Hallowell Police Department.

In July, Sergeant Tracey Frost resigned from the China Police Department in order to focus more on his full-time position as a Detective Sergeant and School Resource Officer with the Oakland Police Department.

In August, Chief Michael Tracy stepped down as Chief of Police for the Town of China. He is currently the full-time Chief of Police in Oakland and will remain as an adviser to the China Police

Department. Officer Craig Johnson became responsible for the duties of the Chief of Police.

In December, Officer Jeremy Willis was hired and is currently in training to obtain his Maine law enforcement certification. He is a former full-time police officer in Florida. He has a background in Special Weapons and Tactics and as a hostage negotiator. He is also an expert in cyber intelligence. He is currently employed full-time as the Director of Information Technologies for the County of Somerset.

In December, Officer Craig Johnson was sworn in as Chief of Police bringing with him many years of experience in law enforcement. He has been patrol supervisor with the rank of Sergeant and he has previously been a full-time Chief of Police for the Town of Clinton. Currently, he is a full-time Deputy Sheriff with the Somerset County Sheriff's Department.

Respectfully,

Craig R. Johnson  
Chief of Police

***Below is a list of the majority of calls handled by the China Police Department during 2019.***

Traffic stops	84	Trespass complaint	4
Business check	93	Parking complaints	2
School check	16	Paperwork service	1
School visit	1	Assist rescue	8
Property check	34	Assist fire department	1
Juvenile matters	3	Noise complaint	1
Community policing details	5	Burglary complaint	1
Suspicious activity	3	Theft complaint	3
Assist Sheriff's Department	5	Animal complaint	1
Assist State Police	3	Assist D.H.H.S.	1
Aid to motorist	13	Welfare check	1
Civil matter	1	Other	21

***Total: 302***



Sergeant Frost's last shift with the China Police Department

# China Village Volunteer Fire Department

During the past year, the China Village Volunteer Fire Department has answered 96 calls for service that included four structure fires in town, two wildland/brush fires, one vehicle fire, thirty six vehicle accidents, six downed wires or trees, fifteen fire or carbon monoxide alarms, and seventeen miscellaneous service calls. In addition, the Department provided five assists to China Rescue and responded to ten mutual aid requests in neighboring towns.

Our members continue to support the town in many other ways than emergency calls. We had another successful year participating with South China and Weeks Mills Fire Department at China Primary School's 3<sup>rd</sup> grade Fire Prevention Day. We also supported the efforts of China Community Days, the China Winter Community Fest, and the Memorial Day Parade on the Causeway. This year we held an open house during Halloween at the station, which was a great success to see our friends and neighbors come out and support us. We currently have 21 active members, and we recently added 2 new members this past fall. Both members are currently working on training to be valuable members of our department. If you have any interest in possibly becoming a firefighter, I encourage you to visit with us at any of our meetings that are always held on the second Tuesday of the month at 7:00 P.M in the Village Station at 30 Causeway Road. You can also learn more about us by visiting our China Village Volunteer Fire Department Facebook page.

As always, we want to point out your tax monies continue to pay our normal operating expenses and we greatly appreciate all your past support. We have always relied on our fundraising efforts to cover special projects but we have come to the realization that costs for new buildings or trucks have skyrocketed to the point where it is no longer feasible to raise the necessary funds through raffles and barbecues. In the future, we will likely be seeking assistance in writing grants and also asking the Town to provide more financial support.

We will still be conducting our major fundraising activity which is our annual chicken barbecue that is usually held the first Saturday of July. We especially want to thank everyone who turned out this past year when we sold over 450 meals in just an hour and a half. We look forward to being as successful

again this year, and hope you will keep this exceptional noon-time meal in mind as we continue to replenish our department fund that is used for special projects and unexpected expenses not covered by our Town Operating Account.

I want to close by offering my sincere thanks to all our members for their dedicated service to the Town, and to the members of China Police, China Rescue, and the South China and Weeks Mills Fire Departments who work so closely with us on emergency responses and fire prevention activities. I also want to acknowledge that we greatly appreciate our neighboring departments who provide mutual aid whenever we call them to assist with major fires.

Respectfully submitted,

Timothy S. Theriault  
Fire Chief



Participants in the cardboard boat race prepare to launch

# South China Volunteer Fire Department

From July 1, 2018 to June 30, 2019 the South China Volunteer Fire Department responded to 78 alarms. This is 10 fewer than last year. They break down by type as follows: nine structure, nine downed wires/trees in road, four vehicle fire, thirty auto accidents, three assist to other agencies, six unfounded/false alarms, 1 smoke/odor investigation, 1 set up Landing Zone for Lifelight helicopter, one forest/brush/grass, four carbon monoxide alarm, two assist to law enforcement, one fire investigation, and three citizen assists with flooding. four of the above were mutual aid to neighboring towns for structure fires and other incidents.

We currently have twenty-four active members. Our three new recruits have achieved Self Contained Breathing Apparatus certification, a major accomplishment, and they are currently working hard to get the necessary training for interior firefighting. It is exciting to see their energy and enthusiasm, and



we hope that they will stay active with us for the long term.

China is a large town geographically and we are very fortunate that we have three separate volunteer fire

departments that can cover this far flung territory. In addition, and even more importantly, it gives us a much larger personnel and apparatus resource to draw from when needed. To use a sports analogy, we have a much deeper bench than most towns. The automatic mutual aid response policy we have among all three departments works very well and makes less impactful an individual department's recruiting/staffing/resource problems. According to the National Volunteer Fire Council, volunteer firefighters are saving localities across the nation \$140 billion each year, over the paid, full time, municipal, alternative. Below in *italic* print are some selected excerpts from the National Volunteer Fire Council's Volunteer Fire Service Fact Sheet:

- *Volunteers comprise 65% of firefighters in the United States.*
- *Communities served by volunteer firefighters depend on them to be their first line of defense for many types of emergencies.*
- *The majority of fire departments in the United States are volunteer.*
- *The time donated by volunteer firefighters saves localities across the country an estimated \$46.9 billion per year.*
- *Many local volunteer fire departments are struggling to meet staffing needs. The number of Volunteer Firefighters in the US has decreased from about 900,000 in 1984 to about 682,000 in 2017.*
- *The age of volunteer firefighters is increasing. In 1987 13% were age 50 and over, in 2017 that number increased to 25%.*
- *Small and mid-sized communities rely heavily on volunteer*

*firefighters. There are few strictly paid fire departments in the U.S. but those that exist are primarily found in very urban areas.*

- *44 of the 82 firefighters who died in the line of duty in 2018 were v o l u n t e e r s .*
- *Volunteer firefighters and emergency medical technicians across the country meet national and/or state training standards.*
- *Volunteers invest a large amount of time serving their communities. There is no national average of the amount of time a volunteer firefighter gives to his or her community. Volunteering in the fire and EMS service, however, is one of the most demanding volunteer activities today.*
- *The cost to train and equip a firefighter can exceed \$20,000.*
- *Firefighting equipment is very expensive. Fire pumper: \$150,000 - \$ 4 0 0 , 0 0 0 ; Ladder truck: \$400,000 - \$750,000.*
- *The U.S. has one of the higher fire death rates in the industrialized world, with 11.2 deaths per million population in 2017. However, its standing has greatly improved over the last two decades, and the fire death rate in the U.S. has declined by 6 percent from 2008 to 2017.*

On July 1, 2017, as a result of a Town Meeting vote, the Town started a program of offering stipends to our volunteer firefighters. We are in our third year of the program, and while it is controversial with the Select Board and the Town Manager and has led to much unnecessary stress, there is now solid evidence that it does serve its intended purpose of encouraging recruitment, retention,



membership and participation on the part of our members. We hope that in the future we can get beyond the controversy and continue to support recruitment and retention of volunteers in this way. As to the concern by the Selectmen and the Town Manager that such donations to this effort by the generous people of China will in some way jeopardize our firefighters' volunteer status, we have done our due diligence with the Maine Department of Labor, and they have assured us in writing that we are completely within the letter and the spirit of the labor regulations with regard to this issue.

Somerset County's PSAP (Public Safety Answering Point) answers our 911 calls, and the Waterville Communications Center provides dispatching services. This partnership continues to run very smoothly, and while we are hearing about potential cost increases, we continue to be happy with the service we receive. As a small town, it is not practical nor cost efficient to have our own dispatch services. On this issue, I believe it would be to the benefit of all the Towns in Kennebec County if the County would set up a dispatch center, supported by the County tax that would replace the hodgepodge of dispatch centers that currently operate. Such a center would much more efficiently serve the emergency dispatching needs of the whole County. Most other counties in Maine have such a system.

Our monthly in-house training program continues to be well



South China Volunteer Fire Department's trucks on display

attended and is working well. Many thanks to our volunteer instructors. We held several hands-on training sessions and participated in joint training with China Village, and Weeks Mills.

We again conducted a very successful fire prevention program at the China school(s) during Fire Prevention Week (our 32nd annual). Thanks to Cindy Senkbiel for her leadership and to all the volunteers from the Town's three fire departments and China Rescue who helped make this a success. Thanks also to the staff at the school for their support of this program. We feel it helps to prevent fires.

We continue our close relationship with and the joint meetings with the China Village, Weeks Mills, and China Rescue departments. At our meetings we discuss current issues, joint operations, training, and equipment purchases. In addition, the Chiefs communicate frequently to discuss relevant issues. These activities help us to provide better

and more coordinated fire protection services to the town.

We held our 40th annual Fireman's Auction in July and we thank the townspeople for their donations of goods and money and their bids at this fun event and fund raiser. We save up and use these funds for projects such as our recent purchase of the standby generator at the station, and to support unexpected expenses that are not covered in our regular operational budget. Again this year instead of hand delivery of our auction flyers, we did a direct mail campaign. It was very successful and we will be doing it again next year. It saved our volunteers many miles and hours and it provided more thorough coverage.

We now have a Facebook page. Visit us when you can. Not much on it yet, but we look forward to more activity in the future.

I am also the Town Forest Fire Warden for China. Fire permits are required for **all open burning**

**year round.** In 2016, we instituted a free online burning permit issuing system. To obtain a permit simply type [www.wardensreport.com](http://www.wardensreport.com) into your browser, and follow the simple instructions. It will let you get a permit after 9:00 AM (that is the time that the fire danger class is first available from the Maine Forest Service) on any day that the fire danger is less than Class 3 (HIGH). If you have a "smartphone" you can use it to get a permit. Don't worry that you can't get a printed copy this way. As long as you can

produce the permit on your phone you will be fine. If you do not have a computer or a "smartphone" you can go to the Town office, and the girls will use the system for you. You can still contact me as well.

Any member of the community that would like to join us should contact any department member concerning sponsorship. If you are unable to give your time as an active member you may be able to help us in other ways with your particular skill set, and you can still help a great deal by bidding at our

annual auction or simply making a cash donation at any time.

I would like to close by expressing my thanks to all the members of the Department for the countless hours they volunteer every year to help their neighbors and keep our community safe.

Respectfully submitted,

Richard E. Morse, Fire Chief

## China Rescue

Rescue responded to 365 calls last year. Calls consisted of primarily in house medical emergencies, car accidents and overdoses.

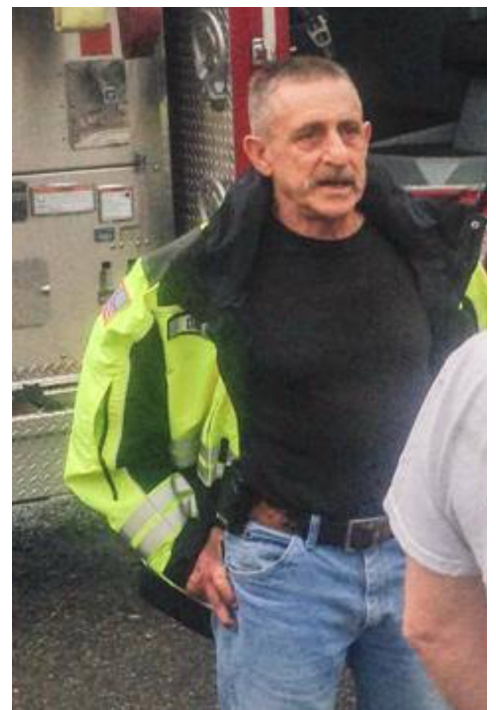
We are seeing a lot more drug use in the area which is a problem state wide. Our members are tasked with administrating Narcan to these patients to bring them out of unresponsiveness. Often we will have police back up on these calls since we can't predict how patients will react to our presence when woken.

Rescue purchased two ballistic vests and riot helmets that are in the truck that hopefully won't see any use. Unfortunately we are having to train and prepare for the dangers that are present even in small towns like China.

David Herard was our chief for a number of years and sadly passed away after a short battle with cancer. David was very active responding to most calls in the day time. He always had a smile and the greatest bedside manner often making light of a situation in order to calm a patient. David is missed so much by our team and it just doesn't seem the same when the tone goes off and his voice is not heard on the radio. Thank you David for giving so much to China Rescue. Gone but never forgotten.

Respectfully submitted,

Danny McKinnis, Chief



David Herard

# Weeks Mills Volunteer Fire Department

The members of the Weeks Mills Fire Department would like to thank the citizens of the town China for their continued support of the Fire Departments and China Rescue. As volunteers all share the same goal, working together for public safety. Your continued support helps ensure we have the necessary equipment and proper training needed to make us efficient, keep us safe and hopefully make a difference.

All three Fire Departments and Rescue continue to meet in a joint meeting to discuss equipment needs, training as well as what's coming up in the future of Fire and Rescue. These meetings allow us to discuss tactics and procedures to better serve the town as well as coordinate with surrounding communities with which we pride

and receive mutual aid.

Last year we responded to seven structure fires, five brush fires, one car fire, nine auto accidents, three false alarms, three rescue assists, one hazardous condition, five Miscellaneous/severe weather (ie downed wires trees in roadway etc.)

I would like to thank all the members of W.M.V.F.D for their commitment to our department as well as all the members of China Fire and Rescue for their dedication to our town. I would also like to thank the families of all the Firefighters and Rescue members for your understanding and support.

Remember to change the batteries in your smoke detector twice a

year, the best way to remember this is to change the batteries when you set your clocks ahead in the spring and back in the fall. If you have a fire, remember; get out, stay out, have a meeting place, make sure everyone is accounted for and dial 911.

Weeks Mills V.F.D. meets on the first Thursday of the month at 7:00 pm. Our door is always open for new members. Everyone is welcome to come meet our members.

Respectfully submitted,

Bill Van Wickler, Chief



Weeks Mills Volunteer Fire Department Station

# Town Clerk

China's Town Clerk Rebecca Hapgood and Deputy Clerks Kelly Grotton, Angela Nelson, Julie Finley, Ashley Farrington and Margy Maltzan are responsible for the care and preservation of municipal records. The clerks record the births, deaths and marriages for the town. Most of these records are kept electronically via the state DAVE system. Older records are stored in our vault for perpetuity.

If one of the parties looking to get married reside in China, you may

obtain a marriage license through the town office. Please call ahead to make an appointment. The license process takes about 30 minutes.

Other duties include the issuance of dog licenses, hunting and fishing and other recreational licenses, registration of ATVs, snowmobiles, boats, motor vehicles and trailers, genealogy requests, conducting elections, voter registration, administering and recording oaths, notary services and numerous other roles as they arise.

The following pages contain the records of deaths and marriages from July 1, 2018 through June 30, 2019. Since State Law does not allow for the printing of names of children born during this time period, I can only report that forty babies were born.

Respectfully,

Rebecca Hapgood  
Town Clerk



A snowmobile sits near the town office sign

# Marriages

Kari Rebecca Fletcher	Nicholas Joseph Lovejoy	July 7, 2018
Jacob Ryan Oyler	Amber Jean DesJardins	July 7, 2018
Britney Louise Gwazdosky	Joshua Cody Marston	July 14, 2018
Victoria Marie Studholme	Alexander Lee Powers	July 14, 2018
Amy Louise Bryant-West	Robert James Doody	July 22, 2018
Jennifer Sue French	Ernest Kevin DeCosta, Jr.	July 28, 2018
Megan Ann Stratton	Timber Cain Patrick	August 4, 2018
Michelle Lee Steele	Mark Andrew Brunton	August 12, 2018
Moriah Lyn Cloutier	Richard Herrick Preston	August 17, 2018
Nikki Lee Coro	Richard Lee Boisvert	August 18, 2018
Rebecca Ann Martin	William Charles Haiss, Jr.	August 25, 2018
Nicole Dupre Urbanowski	Land Bradbury Cook	August 25, 2018
Rachel Freida Garcia	David Laurice Gay	August 26, 2018
Lucy Katherine Giguere	Casey Robert Fenton	September 8, 2018
Jamie Royce Clark	Rachel Marie Chivington	September 15, 2018
Baileigh Morgan Gosselin	Aaron Everett Poulin	September 22, 2018
Eileen Ruthann Terranova	Derick James Stufflebeam	October 6, 2018
Jessica D. Gordon	Troy David Williams	October 13, 2018
Shaina Nichole Nalley	Colby Ray Fletcher	October 18, 2018
Raymond Arnold McCray	Myra Ashley Stevens	November 2, 2018
Stephen Louis Spencer	Kayla Dawn Clifton	November 3, 2018
Maranda Sierra Smith	Corey James Dionne	March 6, 2019
Dawn Renee Rush	Daniel Joseph Hogan	March 9, 2019
Angela Sue Williams	Timothy Joseph Wagner	March 16, 2019
Sasha Marie Rumpf	Zachary Richard Martel	May 4, 2019
Gary William Clancy	Dara Leigh Sorchini	May 25, 2019
Timothy Scott Gray	Elizabeth Bernice Taylor	May 25, 2019
Carly Anne Pelletier	Trevor Emerson Ward	June 1, 2019
Jason Lewis Brown	Maria Ann Sleeper	June 14, 2019
Jacob John Michaud	Tiffany Lynn Bechard	June 16, 2019
Jessica Rose Weeks	Aaron Richard Morse	June 22, 2019
Braden David Maillet	Jamie Nicole LaPointe	June 24, 2019
Raigan Mary Messier	Curtis John York, Jr.	June 29, 2019

# Deaths

Janet Mae Davis	July 25, 2018
James Patrick Murphy	July 28, 2018
Virginia Barbara Starkey	August 4, 2018
Pamela L. Stickney	August 24, 2018
Raymond Joseph Morrisette	August 28, 2018
Jeannine Mary Estes	August 29, 2018
Steven L. Cole	September 8, 2018
David Tim Potter	September 10, 2018
Richard M. LeBlanc	September 15, 2018
Glenn R. Cyr	October 20, 2018
Ava Rose Smith	October 25, 2018
David Stanley Jackson, Jr.	October 26, 2018
Michael O'Brien	November 12, 2018
Peggy Sue Guilford	November 23, 2018
Muriel Plummer	December 15, 2018
Edward V. Devito	January 1, 2019
Laura Hardesty	January 15, 2019
Sebastiano Urso	January 30, 2019
Lula Ruth Brotherton	February 15, 2019
Brenda Jane Albee	February 17, 2019
Barry Allan Lee	March 13, 2019
Janice Ellen Payson	March 16, 2019
Patsy B. Glidden	March 18, 2019
Francis Joseph Gamache	March 21, 2019
Richard Archie Lessard	March 22, 2019
Linda Eller Briere	April 9, 2019
Warren Luther Nichols, III	April 11, 2019
Shirley M. Williams	April 22, 2019
Dennis Byron Towle	April 23, 2019
Arlene Mary Smith	May 19, 2019
Robert A. McLeod	May 25, 2019
Marie E. Doyle	June 12, 2019
Phillip H. Webber, Jr.	June 15, 2019
Gary William Clancy	June 18, 2019

# Cemetery Committee

There are thirty-one cemeteries in the town of China. Although there are a few private cemeteries, most are maintained by the town. Cemetery lots are for sale in the China Village Extension, Branch Mills, Dirigo Friends, Deer Hill, and Pleasant View Ridge Cemeteries. All purchases must be made through the Town Office. Contact Julie Finley at [julie@chinamaine.org](mailto:julie@chinamaine.org) for information.

All lots are priced at \$500.00. Some lots are double lots and must be purchased that way. Cremation lots are available in the China Village Extension cemetery.

Chadwick Hill Cemetery is not a Town Cemetery. For information on this cemetery please call Richard Grimshaw at (207) 441-5019.

If you have any question or concerns about the cemeteries in China, please contact one of the members of the Cemetery Committee or the town office.

If you are interested in genealogy you may contact Kelly Grotton at the Town Office or at [kelly@chinamaine.org](mailto:kelly@chinamaine.org).

Visit [www.china.govoffice.com](http://www.china.govoffice.com) to find a copy of the Cemetery

Ordinance and a map of cemetery locations.

Respectfully,

Julie Finley  
Deputy Clerk

## **China Cemetery Committee**

### **Members:**

Horace Stevens  
Richard Norton  
Julie Finley  
Elwood Ellis  
Harold Charles  
Adam Ellis- Superintendent



ATV ride through China

# China Lake Association

The China Lake Association held its annual meeting July 20, 2019 and was well attended by folks interested to hear our Guest Speaker, Matthew Scott. Prior to the keynote address the China Lake Association conducted its awards presentation for the annual China Middle School Poster Contest. A special "thank you" goes to Elaine Philbrook for all her time, energy and commitment toward educating the students at the China Middle School. The subject of "Buffers" was the theme for 2019.

Following opening remarks, the regular business meeting began with the keynote presentation entitled, *"All Maine Lakes Are Vulnerable, Some More Than Others."* Matthew "Matt" Scott, currently a Director with the Maine Lakes Society ([mainelakesociety.org](http://mainelakesociety.org)), has had many years of experience as a lake biologist. He has also studied and is quite knowledgeable about China Lake and its history. His presentation included an historical account of the conditions where what was once a pristine water body ended up being one of the worst-talked-about lakes in Central Maine. He focused on development that creates "impervious" land surfaces that produce stormwater runoff that doses non-point source pollutants directly into the lake. Over time, the resulting phosphorous loading ends up contributing to algae blooms. Also, the aquatic habitat that once allowed salmon and other freshwater game fish to thrive became depleted in oxygen causing those fish to disappear from China

Lake. So too, fifty years ago unregulated farming practices also contributed to runoff problems that impacted the lake. Now there are regulations administered by the Maine Department of Agriculture to curtail runoff from farmlands (called Best Management Practices) while still respecting a landowner's "Right to Farm. It was also Matt Scott that introduced the phrase "*China Lake Syndrome*", a reference to a eutrophic condition where the water body is (in a sense) literally dying. Matt Scott pointed out the possible responses a community can pursue to address land development, whether for residential or agricultural purposes. Strengthening land use regulations and having an effective code enforcement program are steps in the right direction. But big-ticket items to "fix" a lake like dosing a waterbody with aluminum chloride (aka "alum treatment") may work, and we're closely watching the conditions at East Pond, but the process sure is costly. One last important comment Matt Scott made concerned the criticality of climate change and its role and

impact on water quality. We know weather patterns are an important factor in the overall formula determining water quality.

Last year was another good year for China Lake. Here are some of the things that were accomplished by the China Lake Association:

The China LakeSmart Program continued to design and install vegetated buffers along China Lake's shoreline to help mitigate storm water before it gets to the Lake. With the help of the local Youth Conservation Corps (YCC) many environmental projects were completed. The effort was aided by the Kennebec County Soil and Water Conservation District. The District provided technical assistance for China LakeSmart. Numbers from the District reveal that the YCC crew installed 42 Best Management Practices on 19 properties. Projects included planting vegetative buffers, constructing and installing infiltration steps and stone drip edges under eaves, and other shoreland stabilization projects.



China Lake Association's annual meeting with keynote speaker Matthew Scott

Planting vegetated buffers along the lake's edge also helps to reduce both sediment loads and phosphorous loading. Last year it was calculated that these vegetated areas netted a reduction of sediment by 19.7 tons and reduced the phosphorous load going into the Lake by 16.5 pounds.

Thanks once again to China LakeSmart Director Marie Michaud who put in another year to encourage people to take up the offer of a free on-site LakeSmart assessment. The review determines how LakeSmart can enhance someone's property while helping promote good water quality. If you are interested in having your property evaluated please email us at [chinalakesmart@gmail.com](mailto:chinalakesmart@gmail.com) to ask questions or to make an appointment for an evaluation.

Anyone wanting to contribute money to the China LakeSmart

Program may do so by mailing their tax-deductible donation made out to: China Lake Association, P.O. Box 6215, China Village, Maine 04926. You can write, "China LakeSmart" in the "memo field" at the bottom of your check.

The China Lake Association has been fortunate in securing funding initiatives over the years. Last year the China LakeSmart Program's labor force, the YCC, was financed through Town of China Tax Increment Financing (TIF) funds. The China Lake Association again wants to thank the local voters attending Town Meeting last year who supported our funding requests. Also, the Kennebec Water District (KWD) continued its strong alliance with the China Lake Association through its generous financial contributions toward the purchase of plants, landscaping timbers, stone, and erosion control mulch used in the China LakeSmart Program. Along with our gratitude

toward the KWD Board of Trustees for their continued financial support, we wish to thank Matt Zetterman for his excellent working relationship with us. He recently stepped into a new role at KWD and has been replaced by Robbie Bickford (who we also look forward to working with).

Additionally, in 2019 the China Lake Association began a Gravel Road Rehabilitation Program (GRRP). The GRRP involved three gravel camp roads around China Lake that were in dire need of rehabilitation to prevent stormwater from flushing into the Lake. The China Lake Association was able to perform work on two of the Fire Roads in the fall of 2019, with the expectation that another gravel road will be rehabilitated in the spring of 2020. We also hope that additional funds will be available to continue this effort to further reduce the sediment and phosphorus load into China Lake.



The China Schools students poster contest winners attended the CLA annual meeting.



Based upon calculations, the GRRP and its new BMPS are predicted to keep about another two pounds of phosphorous out of the lake annually. Also noteworthy was the Kennebec Water District's financial contribution toward the GRRP.

On August 20, 2019 Elaine Philbrook sponsored an Invasive Plant 101 Workshop and lead the 2<sup>nd</sup> Annual Invasive Plant Paddle Patrol. Those who attended received training on recognizing invasive aquatic plant species, such as hydrilla and milfoil. Paddling along on China Lake, folks used their newly gained knowledge to "patrol" the Lake for invasive plants. Thank you again Elaine! For more information please go to [www.lakestewardsofmaine.org/reporting-aquatic-species-6/](http://www.lakestewardsofmaine.org/reporting-aquatic-species-6/)

Last year, the Courtesy Boat Inspection (CBI) Program, organized under the China Region Lakes Alliance, inspected 754 boats launching onto or coming off China Lake. The CBI staff inspected 415 boats at the Head-O-Lake boat

launch off the Causeway Road. Thanks go to CBI Director Mallory Chamberlain and the CBI Staff for an excellent year!

The China Lake Association's Executive Board has been a strong endorser of the Alewife Restoration Initiative (ARI), the effort to get the anadromous alewife to return to China Lake. The China Lake Association continued its financial support of the ARI with a \$5,000 pledge at the beginning of 2019, and through its fund-raising initiative released in November 2019. ARI's enormous undertaking continues to move forward, progressing toward its goal to restore the alewives' run to China Lake. Maine Rivers Executive Director Landis Hudson's update let us know about the 2019 work conducted about the Ladd Dam in North Vassalboro. ARI Project Manager Matt Streeter also announced that work in 2020 will involve the Box Mills Dam (also in North Vassalboro), and in 2021 the China Lake Outlet Dam will have a design engineered fish passage

(fish-way or sometimes fish-ladder) ready for installation. Along with thanking these folks, we want to also acknowledge all the hard work of Nate Gray of the State Department of Marine Resources who has been involved with ARI from its inception. These people are a great team and we want to recognize their efforts to restore the alewife migration back to China Lake. If you would like to support the Alewife Restoration Initiative, please send your tax-deductible donation to Maine Rivers, P.O. Box 782, Yarmouth, Maine 04096.

The China Lake Association will continue its collaboration with the China Region Lakes Alliance (CRLA). The difference between these two groups can be summed up like this: China Lake Association is one of the lake organizations that is a member of the China Region Lakes Alliance (The "Alliance"). The Alliance also has other members, namely the Three Mile Pond Association and the Webber Pond Association. CRLA operates the Courtesy Boat Inspection



(L-R) Sonny Pierce from Ranglely Lake Heritage Trust, Peter Caldwell China Lake Association, Marie Michaud China Lake Association , and Spencer Harriman from Lake Stewards of Maine. All participated in the Invasive Plant workshop held at the China Town Office.

Program and the Youth Conservation Corps (YCC), both invaluable programs supporting the goal of protecting the water quality of China Lake and other water resources in the China Region.

Through efforts by the Kennebec County Soil and Water Conservation District, the China Region Lakes Alliance, the Town of China, the Kennebec Water District, and the China Lake Association, the Maine Department of Environmental Protection awarded funding to renew the China Lake Watershed Based Plan which expired in May 2019. This is a multi-year endeavor to update and upgrade China Lake's previous Watershed Based Plan. The update will be accomplished with State grant monies and the funding contributions from all the Organizations mentioned above, with work to be performed by the consulting firm of Ecological Instincts.

Finally, we know we have a significant loon population. We can hear and see the loons and we can enjoy the loons' presence as an integral part of our environment. The Loon Count in 2019 resulted in sightings of 52 adult loons and 4 loon chicks. Thanks again Bob O'Connor and all the loon count volunteers who get up early on the Saturday morning before our annual meeting to conduct the annual loon count.

To sum up, the good news is that for the last three years we have had the extraordinary benefit of seeing China Lake with terrific clarity and enhanced water quality that compares to water quality going back decades, to the early 1970s. The Kennebec Water District conducts on-going water quality monitoring and continues to find excellent transparency numbers based on their testing. We look forward to continuing our programs and working with our

alliances in the best interests of China Lake.

I want to thank the membership for their support and carrying forward our Mission to protect China Lake and enhance its water quality, to educate the public and our youth, and to promote environmental projects that will cumulatively help reduce the likelihood of algae blooms, and overall enhance China Lake.

For further information, including info on becoming a member of the China Lake Association, check out our website by going to [chinalakeassociation.org/](http://chinalakeassociation.org/)

Also, like us on Facebook: [www.facebook.com/China-Lake-Association-177812902275404/](https://www.facebook.com/China-Lake-Association-177812902275404/)

Respectfully submitted,

Scott A. Pierz, President  
China Lake Association

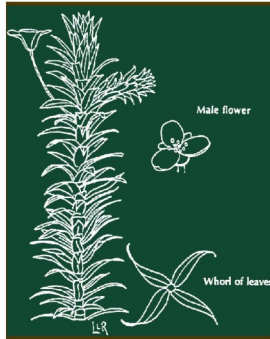


Participants in the cardboard boat race paddle to the finish

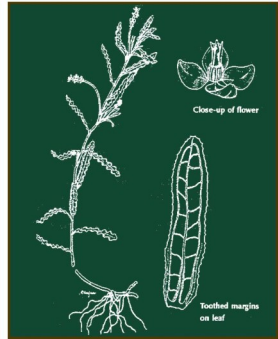
# Invasive Plants

## MAINE'S ELEVEN MOST UNWANTED

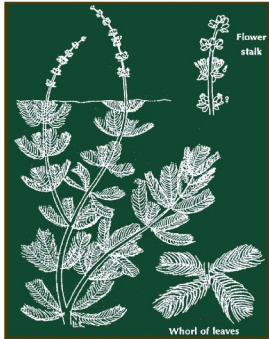
Under Maine law, it is now illegal to transport ANY aquatic plant on the outside of a vehicle. It is also illegal to sell, propagate, or introduce to Maine waters these eleven invasive aquatic plants.



**Brazilian elodea**  
(*Egeria densa*)<sup>1</sup>



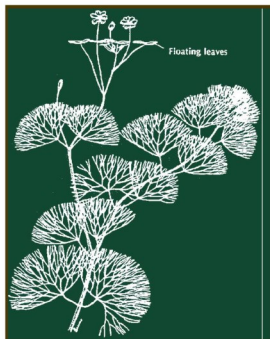
**Curly-leaf pondweed**  
(*Potamogeton crispus*)<sup>2</sup>



**Eurasian watermilfoil**  
(*Myriophyllum spicatum*)<sup>1</sup>



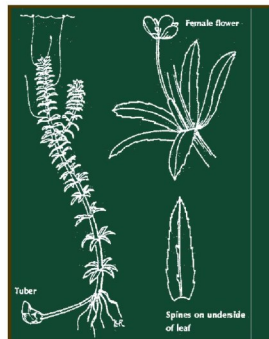
**European naiad**  
(*Najas minor*)<sup>2</sup>



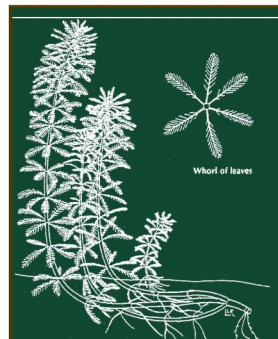
**Fanwort**  
(*Cabomba caroliniana*)<sup>3</sup>



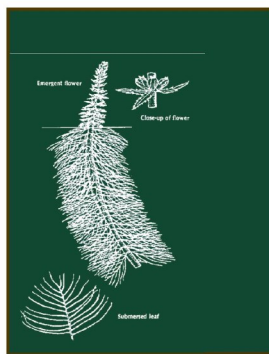
**Frogbit**  
(*Hydrocharis morsus-ranae*)<sup>4</sup>



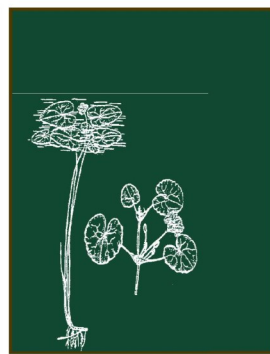
**Hydrilla**  
(*Hydrilla verticillata*)<sup>1</sup>



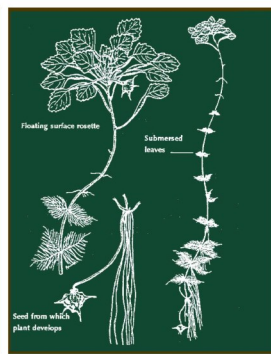
**Parrot feather**  
(*Myriophyllum aquaticum*)<sup>1</sup>



**Variable-leaf watermilfoil**  
(*Myriophyllum heterophyllum*)<sup>3</sup>



**Yellow floating heart**  
(*Nymphoides peltata*)<sup>5</sup>



**Water chestnut**  
(*Trapa natans*)<sup>3</sup>

<sup>1</sup> Aquatic plant line drawings are the copyright property of the University of Florida Center for Aquatic Plants (Gainesville)

<sup>2</sup> Water Plants for Missouri Ponds. Copyright 1990 by the Conservation Commission of the State of Missouri.

<sup>3</sup> Aquatic Plants of New England Series. G.E. Crow and C.B. Hellquist 1983. Illustration by Pam Bruns.

<sup>4</sup> "The Families of Flowering Plants: Descriptions, Illustrations, Identification, and Information Retrieval." L. Watson, and M.J. Dallwitz, 12<sup>th</sup> Version: January 1998

<sup>5</sup> Aquatic and Wetlands Plants of Northeastern North America. G.E. Crow and C.B. Hellquist. University of Wisconsin Press, Madison



Produced by the Portland Water District • www.pwd.org • 774-5961

# LakeSmart

## **What is LakeSmart?**

LakeSmart is an education and reward program for lakefront property owners who maintain their properties in ways that protect lake water quality and property values.

## **What does it cost?**

LakeSmart is the most cost-effective strategy that homeowners can use to protect their lake, their property's value and their recreational activities. We currently provide this invaluable service for FREE, but welcome you to join Maine Lakes or make a gift to the program.

## **How long does it take?**

The LakeSmart visit takes less than an hour. You will be told right away whether you qualify for an Award or Commendation and you'll also receive information about lake-friendly land practices and relevant web links.

## **How can I participate?**

Contact Marie Michaud (207) 242-0240 or by email at [chinalakesmart@gmail.com](mailto:chinalakesmart@gmail.com). Marie or one of the trained volunteers will assess your property. A volunteer will come to your property, evaluate its ability to prevent runoff and pollution, and report the findings back to you. During the evaluation you will be able to walk the property with the volunteer, and you'll be given information on how to capture and infiltrate stormwater. LakeSmart is entirely voluntary, so you are free to take some of the recommended actions or not—it's completely up to you!

# China Region Lakes Alliance

The late George Lord had an innovative idea, and with some help from Dan Dubord they conceived the China Region Lakes Alliance (CRLA) in 1995. They envisioned a service provider of conservation-based programs for the watersheds of China Lake, Webber Pond and Three Mile Pond. Over the years CRLA's scope of work has included small-to-large-scale environmental projects designed to abate non-point sources of pollution from impairing the region's lake resources.

These Youth Conservation Corps (YCC) projects involve erosion and sedimentation control efforts to mitigate and remove phosphorus loading into our water bodies. This normally occurs during extreme storm events. Installing vegetated buffers close to the shoreline helps reduce phosphorus from getting into our lake resources. The state-wide LakeSmart Program is the response to specifically address this issue and, in just a few years, the China LakeSmart Program has been successful at installing nearly 70 shore-side vegetative buffers on shorefront properties around China Lake. The CRLA administers the YCC Program which is the labor force to complete the LakeSmart work. These programs offer gainful employment to young people from our area, providing them with a valuable experience toward their future as stewards of our lakes.

The entire effort was aided by the Kennebec County Soil and Water Conservation District that provided technical assistance for China LakeSmart. Numbers from the District show that the YCC crew

installed 42 Best Management Practices on 19 properties. Projects included planting vegetative buffers, constructing and installing infiltration steps and stone drip edges under eaves, and other shoreland stabilization projects. Also, planting vegetated buffers along the lake's edge helps to reduce both sediment loads and phosphorous loading. Last year calculations showed these vegetated areas netted a reduction of sediment by 19.7 tons and

reduced the phosphorous load going into China Lake by 16.5 pounds.

In 2019 the CRLA also initiated a LakeSmart Program for Three Mile Pond using grant monies from the Davis Conservation Foundation. *Rise 'n Shine Consulting* was hired to coordinate an outreach effort to contact China and Vassalboro shorefront property owners. With his education provided by State LakeSmart Coordinator Maggie



China's YCC members : (L-R) Maddy Boynton, Leanna Laws, Cody Daigneault, Tony Jacobs, YCC Crew Leader Sean Zubrod, and Sage Hapgood-Belanger; kneeling is Garrett Keezer

Shannon, Three Mile Pond resident Mark Grenier evaluated several properties and the YCC completed two "pilot" buffer installations. Another benefit was the volunteerism of several people from Vassalboro who also stepped up to get trained in the LakeSmart Program. The CRLA hopes to work with these folks in the future to do more for Three Mile Pond through LakeSmart with the assistance of our Youth Conservation Corps.

Funded with local tax dollars, grant funds and contributions from the Kennebec Water District, the CRLA also operates the region's Courtesy Boat Inspection (CBI) Program. The CBI program provides inspection services at the boat launches on China Lake, Webber Pond and Three Mile Pond. CRLA's CBI staff monitor boat activity at the launches throughout the summer. Their job is to inspect boats for invasive aquatic plant fragments that can be transmitted from an "impaired" lake to any of our region's major lake resources.

In 2019, CBI staff inspected 415 boats at the China Lake boat ramp along the Causeway Road (Head-O-Lake); 339 boats at the China Lake boat launch in East Vassalboro, 278 boats at the Webber Pond boat launch; and 209 boat inspections were done at the Three Mile Pond boat launch off Route 3. This is an extremely important program for the region and is vital in order to prevent the migration of invasive aquatic plants species into the region's water bodies.

Also, in 2019 the CRLA hired *Maine Environmental Solutions* to prepare a gravel camp road survey for those gravel camp roads around Three Mile Pond. We know eroding soils from gravel camp roads is a significant contributor to phosphorus loading into our lake resources. Phosphorus is the nutrient responsible for creating algae blooms. And we know that Three Mile Pond has experienced significant algal blooms in its history. Every effort, including a LakeSmart Program or fixing gravel camp roads is a positive impact on the water body.

The China Region Lakes Alliance has been a strong endorser of the Alewife Restoration Initiative (ARI), the effort to get the anadromous alewife to return to China Lake. ARI's huge undertaking is still moving forward toward its goal to restore the alewives' run to China Lake. Updated information from Maine Rivers Executive Director Landis Hudson let us know about the 2019 work conducted at the Ladd Dam in North Vassalboro, and ARI Project Manager Matt Streeter also announced that work in 2020 will involve the Box Mills Dam (also in North Vassalboro). In 2021 the China Lake Outlet Dam will have a design-engineered fish passage (fish-way or sometimes "fish-ladder") ready for installation. Along with thanking these folks, CRLA wants to also acknowledge all the hard work of Nate Gray of the State Department of Marine Resources who has been involved with ARI from its inception. These people are a great team and we

want to recognize their efforts to restore the alewife migration back to China Lake. If you would like to support the Alewife Restoration Initiative, please send your tax-deductible donation to Maine Rivers, P.O. Box 782, Yarmouth, Maine 04096.

Members of the CRLA Executive Board of Directors are volunteers doing our best to serve the region and to work with the Lake Associations to manage available financial resources. Our goal is to provide quality services and programs for the region to protect our environment and the respective watersheds of China Lake, Three Mile Pond and Webber Pond. The CRLA has a proven track record over the years as a provider of quality work done by the YCC and CBI staffs. These programs offer gainful employment to young people from the local area, funds are spent in the local and regional economies, and the conservation work around the region's lakes helps preserve our valuable natural resources.

Respectfully submitted,

Scott Pierz, President  
China Region Lakes Alliance

# Midcoast Conservancy

Midcoast Conservancy is committed to supporting healthy lands, waters and communities in China and throughout the Midcoast Maine region through conservation, outdoor adventure and learning. The Midcoast Conservancy community comprises twenty-four towns, three watersheds and over twelve thousand acres of conserved land which include fifty-five preserves and over ninety-five miles of trails. Together, we are working on a scale that matters. Below is a sampling of how we impacted the lives of China residents.

Midcoast Conservancy and our

partners Atlantic Salmon Federation (ASF) and The Nature Conservancy (TNC) have received funding from the National Fish and Wildlife Foundation to help construct fish passage into Branch Pond. Our collaborative restoration initiative has been successful at Coopers Mills and Head Tide dams and we look forward to building on these efforts with the local stakeholders around Branch Pond and with the town of China.

We are excited to continue to work with you to protect the land and water in China, and to provide opportunities for everyone to get

outside to enjoy the beautiful place we call home. Midcoast Conservancy is looking to sustain and deepen connections with all the communities we serve. We invite you to volunteer or attend an event; learn more at [www.midcoastconservancy.org](http://www.midcoastconservancy.org). Please be in touch or stop by our office at 290 Atlantic Highway (Route 1) in Edgecomb with any questions you may have.

Respectfully submitted,  
Jody Jones, Executive Director



Dam at Branch Pond that is slated for removal to return fish passage routes

# Thurston Park

Thurston Park continues to be a popular destination in China. The committee has been meeting regularly to plan improvements, seek funding sources, and implement those plans, hiring others if necessary, to do the work. The improvements in the park have been much appreciated by visitors to the park as seen by improvement in the ratings on the various web sites that feature Thurston Park, such as the Maine Trail Finder and Healthy Maine Walks.

The addition of two dehydrating toilets in the park has been well received. They seem to be functioning well utilizing solar energy and most importantly, there is no smell! These toilets are located at the north end parking area and at the junction of Yorktown Road and the Rufus Jones Trail. We are also pleased that there has been no vandalism or graffiti!

Work on the trails continues. We have been very fortunate to receive TIF (tax increment financing) money to make improvements in the park. Using TIF monies for improvements does not increase taxes to the townspeople and goes along with our goal of improving the park without burdening the town or its people.

The work that has been done on the trails during this fiscal year has made a significant difference. Many of the large mud pits have been eliminated improving navigation through the park. This improves safety for all park patrons



A winter view of Thurston Park

as well. We continue to have problems with beavers in the park however, and they are creating some problems that require more extensive work. Work on repairing this will continue this fiscal year. We have applied for more TIF funding for 2020-2021 that will hopefully finalize the repair of all trails in the park to a flat surface, free from mud pits and flooding, and suitable for all sorts of recreation including hiking, horseback riding, mountain biking, snowmobiling and 4-wheeling.

We plan a Trail Work Day every year in late May or early June. These work days are important to the park. As many of you know, winter can be rough on the landscape. Heavy snow, ice, and wind can cause blowdowns and extensive damage to trees. These work days allow us to bring the park trails into good condition for

all to enjoy every summer. Many hands make for light work and we hope for a good turn out to trim trees, clear blow downs, and make the trails safe. Look for signs on our Facebook page, the town website, and in the Town Line for the date for 2020.

Respectfully submitted,

Jeanette Smith



# Recreation Committee

We are pleased to report we had another successful year for our sports programs and received considerable positive feedback from parents. We tried something new this year and established China Recreational Sports as an umbrella group to organize the teams and provide insurance coverage for the sports programs. These included T-ball for 21 players, baseball for 41 players, softball for 29 players, soccer for 124 players and a large group of football players. During the winter months, we also conducted our youth basketball program for 114 children at the China Schools.

The largest portion of our budget is devoted to the maintenance and operation of the two ball fields and associated buildings. Contractors are engaged for most of the duties that include fertilization, pest control, mowing, brush hogging, aerating and building maintenance.

Other costs include the lights and portable toilet rentals. In addition, we are paying labor costs of a part time town employee to operate the irrigation system. Again, we received many positive comments on the improved condition of the ball fields.

We want to recognize members of the public works crew who have been routinely emptying the trash barrels and carrying out other maintenance projects as they arise. You will note that we are having to raise our new budget request by \$5,900.00 to partly account for the Select Board contracting for a significantly higher rate for mowing and brush hogging. They also required us to purchase an insurance policy to cover all the participants in the sports programs except for football that already had their own policy and opted out of our coverage. In addition, we need to improve lighting within the

garages and add new siding to the buildings.

We want to point out that that the success of these programs is the result of all the dedicated coaches and other volunteers who freely provide their services to make these sporting activities available. We certainly think they make our community a more friendly and healthy place to live.

In closing, I want to thank the Town Manager, Office Staff and Select Board for their guidance and support as well as the dedicated service of our seven-member committee who include Ed Brownell, Todd Dunn, Scott McCormac, Raigan York, Becky Theriault and Martha Wentworth.

Respectfully submitted,

Dolly Batteese  
Chair



China Eagles football

# Code Enforcement

We find ourselves at the end of another year. Where does the time go? Life is full of constant change. Some we enjoy and some we remain in full denial. I believe this year is no different.

On June 24<sup>th</sup>, I started as your new code enforcement officer as your former code enforcement officer went onto new challenges. I wish him well.

A little bit about me. I grew up in the neighboring town of Palermo and for years my parents owned property on China Lake. In many ways, China feels like home to me. I bring to the town of China 33 years of professional regulatory experience which includes 22 years at the Department of Environmental Protection with the remainder as a municipal code enforcement officer/cross connection inspector. My latest stint prior to coming to China was in the City of Rockland as their assistant code enforcement officer.

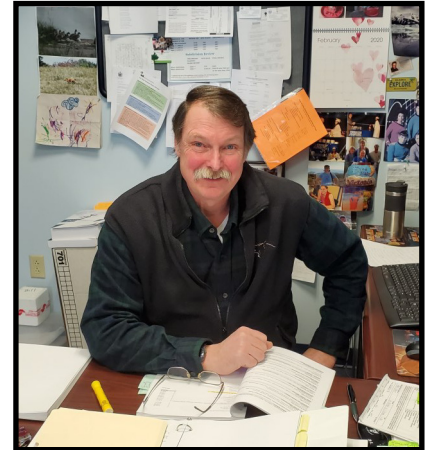
Upon arriving to town, it became clear to me that the current building permit application process was cumbersome and needed stream-lining. I also thought the complaint resolution process needed improvement to include a formal complaint form and improved tracking of complaints. All of which has been implemented since my arrival in town. Improvements will continue to evolve over time until we reach an equilibrium on the needs of the

town versus the requirements of the Codes.

Every town has a jewel, and China is no different. Your jewel is your people; both the transplants and the long time residents and, of course, China Lake, Three Mile Pond, and the many additional water resources within town. Towards that end, I see one of my most important jobs is to create on-going positive outreach to the China Lake Association and their very important work along with working with and educating all taxpayers on the values of water quality protection.

We are a MUBEC town which means by law that we must issue permits, inspect, and enforce the building and energy codes defined under MUBEC. MUBEC regulated construction includes building a new structure, replacing an existing structure, or replacing/adding structural components to a structure as well as meeting the insulation requirements. Certain structures such as shallow pre-fab swimming pools, small detached accessory buildings, 7 foot or shorter fences, small decks, and playground equipment are exempt from MUBEC regulatory oversight but may not be exempt from a permit. When in doubt, please call me.

Total permits issued by this office in 2019 were 230 permits. This includes home occupations,



China's Code Enforcement Officer  
Bill Butler

accessory structures, new or replacement residences, renovations, earth moving activities, well installations, septic system and internal plumbing permits, signs, demolitions, and timber harvesting. The next page contains the breakdown:

In closing, my office hours for 2020 are 8am to 5pm Monday through Friday. I can be reached at 207-445-2014 or by cell at 207-660-5865. My email is [ceo@chinamaine.org](mailto:ceo@chinamaine.org). Please feel free to stop in or contact me should you need assistance.

Sincerely,

William Butler, CEO/LPI

Residences	24
Non-Residential Structures	2
Accessory Structures	36
Renovations/Additions	40
Septic Systems	40
Internal plumbing	47
Seasonal Conversion	1
Wood Harvesting	9
Wells	8
Earth-Moving Activities	5
Demolitions	9
Signs	5
Home Occupations	4

If you need a building, CEO, and/or internal plumbing application, please go to [www.china.govoffice.com](http://www.china.govoffice.com) under Code Enforcement.

This section on the website contains a tremendous amount of helpful information when looking to build or start a business in China.

# Planning Board

In the fiscal year 2018/2019 the Planning Board approved conditional use permits on two new businesses (a flea market and a hair and nail salon), phase 1 of the causeway project, and an addition to China Middle School. One permit was issued for earth moving of ~275 cubic yards to create an RV campsite. No permits were denied. The Board held 12 regular meetings, 1 public hearing, and no site visits. Members of the public are always welcome to attend all meetings.

- ◆ The 2019 Town Meeting approved the Board's improvements and clarifications to the Land Use Ordinance, Subdivision Ordinance, and Definitions.
- ◆ The Comprehensive Plan

Committee made significant progress on the 2020 update and the Board intends to have a draft for the public's consideration at either Town Meeting or the June election. The current Comprehensive Plan's state finding of consistency expires in 2020. We welcome your involvement and participation in this process.

- ◆ The Board welcomed China's new CEO Bill Butler and Board secretary Dawn Kilgore.

During the fiscal year Milton Dudley resigned. We thank him for his service. Late 2019 brought the end of both Kevin Michaud's and Ralph Howe's terms and they did not seek reelection. The Board appreciates their service to the town. Randall Downer and Natale Tripodi joined

the board via election. The District 3 position is currently vacant.

Respectfully submitted,

Tom Miragliuolo, Planning Board Chair

Planning Board Members

- ◆ District 1 - Randall Downer
- ◆ District 2 - Toni Wall
- ◆ District 3 - Vacant
- ◆ District 4 - Thomas Miragliuolo
- ◆ At-Large - James Wilkens
- ◆ Alternate At-Large - Natale Tripodi

*"It is the mission of the China Planning Board to balance public and private needs while promoting development which integrates environmental protection and community economic goals."*

*Adopted May 23, 2017*

# China for a Lifetime

Fellow China residents, I am happy to report significant progress pursuing the committee's mission "to develop initiatives which improve the quality of life for residents in the historical villages of China, South China, Weeks Mills and Branch Mills."

Specifically, in accordance with our goals to improve and facilitate communication among townfolk and between the Town of China and its residents, we have worked with The Town Line newspaper to expand their Calendar of Events page, both in print and online, to make it easier to find local events and activities. Also in partnership with The Town Line, we have started the Friends of China Facebook group, which now has more than a thousand individuals who are members. This Facebook

Over 447+ Volunteer Hours

Total Mileage Driven: 1,056 Miles



**China Volunteer Program**

Community and Compassion

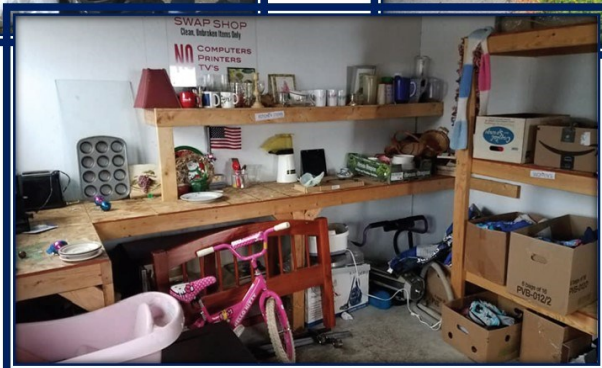
Presented by the China for a Lifetime Committee

group has played an important role in serving as a communication hub for residents to make

Do you know someone who could use our services? Check out our website for a list of resources and services we can provide.

[www.chinaforalifetime.com](http://www.chinaforalifetime.com)

Please feel free to contact the China for a Lifetime Committee or the China Volunteer Program at [chinaforalifetime@gmail.com](mailto:chinaforalifetime@gmail.com) or call and leave a voice mail at 207-200-3704. We can also be contacted through the China Town Office.



Pictured are the "Second Saturday" litter initiative and recent organization efforts for the Transfer Station Swap Shop room.

announcements or connect during emergencies like extreme weather events.

Our other major initiative for 2019 was the launch of the China Volunteer Program (CVP). The goal of this program is to develop a pool of residents who are willing to help other community members in a variety of ways, from shoveling snow to a ride to the grocery store; from raking leaves for our elderly residents, to a trip to the doctor's office. With this program, we hope to encourage neighbors to help one another by connection volunteers with needs throughout the community. We expect to see this program grow and expand to help more members of the community in 2020.

Accompanying this brief review are some statistics and pictures that demonstrate the work we have accomplished in the past year. If anyone in the community would like to volunteer, or if you or someone you know has a need we can help with, please contact us via the methods specified below. We will try to respond to any requests within 24 hours.

Last but not least for 2019 is the launch of our website which is a wide ranging resource for anyone looking for information that may help you live your life. ChinaforaLifetime.com not only offers information on the committee goals and volunteer program, but also provides useful links for services available in our community

and recreational activities in our area. The website is still evolving and we welcome input.

Respectfully submitted,

Christopher Hahn, Chairman  
Jeani Marquis, Volunteer Coordinator  
Eric W. Austin  
Ann Austin  
Irene Belanger  
Barry Blackinton  
Jodi Blackinton  
Joyce Goodine  
Sheldon Goodine  
Karen Hatch  
Sandra Isaac  
Lauire Lizotte



There were plenty of participants in the first annual corn hole tournament during China Community Days

# Transfer Station and Recycling Center

The Transfer Station is located at 191 Alder Park Road. It is managed by Tim Grotton and is staffed by Austin Cowing, Ashley Farrington, Gary McCarty, and Kevin Rhoades.

This year at the Transfer Station we have successfully converted from Roto Phase Power to Three Phase Power. We have installed a new pre-crusher compactor that will allow us to pre-crush the demolition debris that we are sending out, saving us money as the need for trucking each week will be decreased.

In mid-2019 our Transfer Station received a grant from the State of Maine Department of Environmental Protection (DEP) for a RFID sensor system. This new RFID tag will replace our old stickers and do not have an expiration. Authorized users of the Transfer station will be required to use a RFID tag in their vehicles, non-authorized users will be charged the current out of town rate per pound to dispose of their MSW and Demolition Debris. The first tag/placard is at no charge to an owner. Additional tags can be obtained for a deposit of \$10.00. Additional information on this subject can be obtained through a Transfer Station attendant or a member of the Town Office staff.

Recycling markets are constantly changing. We do all that we can to find the best market value for all materials. We want to extend our gratitude to those of you who have and continue to support our recycling efforts in China.



Transfer Station employees (L-R) Austin Cowing, Kevin Rhoades, Timothy Grotton and Gary McCarty

We are currently accepting **clean** waste oil (no antifreeze, gas, water, etc.). We also accept food waste, manure, lawn clippings and leaves in our compost pile. Please keep in mind that leaves left in PAPER bags are fine, plastic bags are not acceptable. Compost is ready every spring and is free for the taking. We also accept trees and brush up to 20" in diameter at no charge.

We are still suspending our Household Hazardous Waste day for one more year. However, we are still accepting paint at our Transfer Station through our Paint Care program. We accept **all** oil and latex based paints but unfortunately cannot accept aerosol paint cans.

For any residents looking to improve their recycling techniques or that may have questions about what materials go where we have a pamphlet full of recycling information custom to our Recycling Center operations. Please see an attendant if you would like one of these! An example of information that can be found in this: the difference between Cardboard and Mixed paper.

To avoid contamination and keep our recycling center successful, it is vital that we are receiving **clean** recyclables. Especially cans and glass, they should be cleaned out and empty with labels removed. If recyclables are not clean and empty, they may be rejected by an

<b>Bay A</b>	These bays are the home to our new pre-crusher compactor. Please do not dump ANYTHING in here without instruction from the Transfer Station Staff
<b>Bay B</b>	

attendant. *PLEASE NOTE: WE ARE STILL NOT ACCEPTING PLASTIC BAGS.*

Last year we introduced an Apparel Impact bin. Below is a list of acceptable items Apparel Impact can collect:

- All Clothing (Men's, Women's, Children's, Vintage, Coats, Winter, etc.)
  - All Accessories (Purses, Backpacks, Scarves, Ties, Hats, etc.)
  - All Shoes (Sneakers, Dress, Heels, Flats, Sandals, etc.)
- Sheets / Blankets  
 All Items Must Be Dry, Contain No Mold, or Bad Odor.

This year we recycled just over 6 tons of textiles. Please keep in mind that we are still allowing these

materials in our free for taking building but ask that you leave only good clean materials. If you are dropping off items, they should be put away neatly. If you are bringing in anything other than clothing items, please stop to see an attendant before placing it in the free for taking building. Please keep in mind that other residents will be using this area as well so please use the parking spaces provided and avoid parking in the hopper area.

Please remember that recycling cardboard is mandatory. Staff is always available to help assist you and answer any questions you may have. Metal is free to drop off, but please consult with an attendant before dumping in any other bays.

We want to remind you that we have three express cans for your convenience; these are for two bags or less. For those using the hopper, we would like to remind you not to block the hopper area as many residents will be using it at the same time as you.

In conclusion, we would like to thank the Transfer Station Committee: Mark Davis, Irene Belanger, Robert Kurek, Lawrence Sikora, and Paul Lucas for their hard work and dedication to our Transfer Station.

Respectfully submitted,  
 Tim Grotton  
 Transfer Station Manager

TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
7:00 A.M. - 3:00 P.M.	7:00 A.M. - 3:00 P.M.	7:00 A.M. - 5:00 P.M.	7:00 A.M. - 3:00 P.M.	6:30 A.M. - 3:00 P.M.



The very popular Swap Shop at the transfer station.



<b>Recycling totals</b>	
Paint	1102 gallons
Metal	94.86 tons
Cardboard	80.3 tons
Mixed Paper	10.79 tons
Newspaper	64 gaylords
Newspaper baled	16.10 tons
#2 plastic	3.56 tons
Tin cans	7.26 tons
Aluminum	0.8 ton
Waste oil	1,600 gallons
Compost	44.4 tons
Freon Units	215 units
Brush	383.12 tons
Crushed & Recycled glass, asphalt, cement, and porcelain	14 tons
Vassalboro Transfer Station Cardboard	6.5 tons
Apparel Impact Bin (textiles)	6.2 tons
<b>Paper Shredding &amp; Drug Take Back Day</b>	
Drugs returned	129 pounds
Paper shredded	2891 pounds
<b>Universal Waste Electronics</b>	
TVs & Monitors	6.6 tons
PCB Ballasts	0.07 ton
Non-PCB Ballasts	0.1 ton
Computers & peripherals	0.8 ton
Miscellaneous Electronics	0.1 ton
<b>Municipal Solid Waste (MSW) Transferred out</b>	
PERC	33.37 tons
Coastal Resources of Maine LLC	231.28 tons
Commercially Hauled Trash	147.9 tons
<b>Mixed CDD (Construction Demolition Debris) Transferred out</b>	
Waste Management	722.17 tons

## Transfer Station Schedule

<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>	<b>Saturday</b>
<b>7:00 A.M. – 3:00 P.M.</b>	<b>7:00 A.M. – 3:00 P.M.</b>	<b>7:00 A.M. – 5:00 P.M.</b>	<b>7:00 A.M. – 3:00 P.M.</b>	<b>6:30 A.M. – 3:00 P.M.</b>

# Historical Society

China Historical Society was unfortunately inactive this past year. Partly because interest in our town history has diminished over the years. My own reason for the inactivity, as with some of you, is the result of making family my priority.

In the past, generational

homesteading was the driving force to preserve and display our history. The key today in maintaining a viable history is finding a group of townspeople who want to step up to make it happen.

We all have choices today on what and where to devote our time. I am the first to blame for inactivity at

the town museum. Hopefully I will be the last.

Please contact the town office if you want to help rejuvenate our Historical Society.

Respectfully submitted,

Neil Farrington



The youth fishing derby during China Community Day had 53 kids fishing and caught 177 fish!

# China Public Works

The Public Works Department is located at 211 Alder Park Road, adjacent to the Transfer Station. The Public Works Department has four full time employees: Public Works Manager Shawn Reed, plow drivers and equipment operators Jason Finley, John Lamoreau, and plow driver and mechanic Josh Crommett. Austin Cowing from The Transfer Station also works with Public Works as needed. The Town of China's road structure consists of 45.66 miles of town owned roads and 7 miles of state aid roads that we maintain in the winter months.

Since hiring mechanic Josh Crommett, the town is no longer sending equipment out for maintenance and repairs. Instead everything is worked on in-house, saving the taxpayers money. Together, we take care of the roads during the summer and winter months. From November until April, we are on call twenty-four hours a

day, and seven days a week to plow snow and maintain the roads during the winter season. All other months we can still be called out to respond to road hazards and road issues without notice.

The town is in its fourth year of transitioning to a salt priority program and we can see the success. We took over the remaining contracted snow plowing route this winter. Roads are safer to travel during and after the storm. The cost of spring cleanup has decreased tremendously. We are also no longer putting 4,500 yards of sand in our ditches which we then must retrieve later.

During the past year, routine overlays were completed on Pleasant View Ridge Road, Lane Road, Parmenter Hill Road, Cross Road, and Killdeer Point Road. The Town of China is actively working on its overlay program. We, at the

Public Works, along with the dedicated group on the Road Committee are striving to get all roads back on an eight-year cycle. To accomplish this, we need to engage in an extensive ditching program as well as overlaying approximately 6 miles of road a year. We are currently working on quadrant two of the town. Working on the roads in quadrants will help keep the cost of mobilization down when preparing the roads for overlay and during the overlay process. Each quadrant of the town will have work done every four years ensuring the roads will be paved on an eight-year cycle.

The tentative schedule for the 2020 paving season is as follows: 0.69 of Back Deer Hill Road, 0.35 miles of Deer Hill Road, 0.97 miles of Wing Road, 0.73 miles of South Road, 1 mile of Mann Road, 0.27 miles of Plummer Road, 0.61 miles of Tobey Road and 1.15 miles of Tyler Road and one additional mile (Weeks Mills Road or Dirigo Road) - for a total of 6.77 miles of road. We will do work on additional roads depending on time and what money remains in the budget. The projected cost of this is \$646,000. While \$850,000.00 of the Public Works budget is from excise tax, an additional \$50,000.00 is received from the Local Road Assistance Program.

The Ventrac purchased in 2018 to replace the snow blower has allowed us the capabilities to do our own bush hogging and sweeping along with improved sidewalk maintenance. So far, we have saved approximately \$2,000 on



Volvo excavator purchased in 2019

sweeping expenses. We have also purchased a Volvo excavator that will be used in the summer for ditching.

The Public Works Department is committed to providing a high-

quality service to our residents. We strive to maintain and improve China's infrastructure in a safe, efficient, respectful, and competent manner while being sensitive of the costs and concerns of the residents of our community.

Respectfully submitted,  
Shawn Reed  
Public Works Department Manager



Public Works employees (L-R) John Lamoreau, Josh Crommett, Jason Finley and Shawn Reed

# Real Estate Taxes Outstanding

Acct	Name	Year	Amount	Year	Amount
			Due		Due
3020	3 Guys Properties, LLC	2018	\$1,572.77 **	2017	\$803.80 *
688	375 Route 3, LLC	2018	\$1,636.47 **		
367	Adams, Barbara, Heirs of	2018	\$543.45		
646	Alan Investments III, LLC	2017	\$1,536.42 *		
2843	Bard, John	2018	\$409.43	2017	\$410.09 *
3185	Batista, Suzete	2018	\$1,952.71 **		
2533	Bilodeau, Nicole Boynton, PR Es- tate of Althenn, Al & Glidden, Avery K	2018	\$620.61 **		
2573	Boivin, Ferne, Heirs of	2018	\$660.57 **		
3192	Boynton, Daniel W Jr & Melanie J	2018	\$405.04 **	2017	\$405.39 *
359	Boynton, Peter H & Pauline A	2018	\$472.09		
2154	Bragg, Michelle L, PR Brewster, Dorothy J, Estate of	2018	\$1,836.60	2017	\$1,833.22 *
293	Brann, Priscilla P	2018	\$478.84		
1037	Cargill, C Robert	2018	\$279.87 *		
1368	Caswell, Edith A	2018	\$700.24		
1192	Cates, Christopher H & Victoria	2018	\$2,794.46 *		
1191	Cates, Christopher H & Victoria C	2018	\$364.15 *		
1410	Clark, Glenn A	2018	\$1,665.47 **	2017	\$1,668.96 *
2912	Conary, Craig	2018	\$503.68	2017	\$503.97 *
1546	Coombs, Stephen & Christine	2018	\$92.92	2017	\$85.76 *
1568	Coombs, Stephen H & Christine	2018	\$2,009.70 **	2017	\$2,006.85 *
69	Cox, David & Mary A & Mary I	2018	\$431.42 *		
26	Cox, David, Mary A & Mary I	2018	\$265.46 *		
1955	Crockett, Jeffrey M	2018	\$498.00	2017	\$498.72 *
1011	Crommett, Clayton H & Tammy R	2018	\$260.86	2017	\$261.04 *
1012	Crommett, Clayton & Tammy	2018	\$1,563.73	2017	\$1,566.26 *
2717	Cunningham, Matthew J & Angela Mae	2018	\$649.84 **	2017	\$659.24 *
2857	Cunningham, Shawn D & Patty J	2018	\$1,652.23 *		
2517	Curtis, Fred & Terry	2018	\$998.97	2017	\$993.86 *
2298	Curtis, Tony Lee McCaslin	2018	\$321.04		

as of 2/21/2020

\* - paid in full

\*\* - partial payment

<b>Acct</b>	<b>Name</b>	<b>Year</b>	<b>Amount Due</b>	<b>Year</b>	<b>Amount Due</b>
824	DeMaio, Janice D	2018	\$2,723.62 *	2017	\$979.63 *
286	Dennison, Betty Jo	2018	\$595.87 **	2017	\$70.52 *
215	Derosier, Freeman	2018	\$951.03 **	2017	\$1,026.53 *
1386	Dillenbeck, John S	2018	\$2,519.45	2017	\$2,524.72 *
1457	Dixon, June	2018	\$1,861.73 *		*
3325	Doherty, Thomas P & Basford, Susan L	2018	\$949.39 *		
1580	Downie, Jon M & Franklin A	2018	\$1,535.15	2017	\$1,531.39 *
646	DSV SPV3 LLC	2018	\$1,519.92 *		
454	Estes, Duane C & Tina M	2018	\$1,108.29	2017	\$1,431.40 *
1903	Estes, Duane S Heirs Of	2018	\$1,639.82	2017	\$1,642.96 *
2952	Estes, Michael Anthony	2018	\$391.96		
3411	Farrington, Carleton B	2018	\$529.07 **	2017	\$529.87 *
706	Ferran, Joshua	2018	\$169.53 *		
868	Ferran, Joshua	2018	\$290.56 *		
2882	Fletcher, John L Sr & Alice M	2018	\$976.08	2017	\$977.58 *
3497	Fortin, Chelsea	2018	\$388.17 *		
2883	French, Vicki S	2018	\$734.80	2017	\$370.92 *
2863	GO Tubing, Inc	2018	\$340.41 *		
2689	Gallant, Heather	2018	\$1,612.02 *	2017	\$908.48 *
3215	Glidden, Avery	2018	\$440.50	2017	\$246.16 *
1377	Glidden, Avery & Lisa	2018	\$494.47	2017	\$272.74 *
3263	Glidden, Avery	2018	\$759.42	2017	\$403.23 *
1375	Glidden, Avery K & Lisa	2018	\$479.75	2017	\$265.49 *
1376	Glidden, Avery K & Lisa	2018	\$350.55	2017	\$201.85 *
1547	Glidden, Avery K & Lisa	2018	\$69.25	2017	\$63.30 *
1554	Glidden, Avery K & Lisa	2018	\$72.52	2017	\$64.91 *
1558	Glidden, Avery K & Lisa	2018	\$201.73	2017	\$128.56 *
1084	Glidden, George N	2018	\$1,625.10	2017	\$1,423.37 *
3580	Glidden, Jesse N	2018	\$234.43	2017	\$1,423.37 *
828	Glidden, Lisa Baker & Avery & Baker, Dewey R	2018	\$3,263.85	2017	\$1,636.70 *
1332	Glidden, Mahlon S Heirs of	2018	\$395.23	2017	\$388.89 *
2811	Glidden, Mahlon S Heirs of	2018	\$67.54 *	2017	\$67.85 *

as of 2/21/2020

\* - paid in full

\*\* - partial payment

<b>Acct</b>	<b>Name</b>	<b>Year</b>	<b>Amount Due</b>	<b>Year</b>	<b>Amount Due</b>
3683	Gower, Kevin	2018	\$1,075.62 *		
1322	Gower, Kevin E	2018	\$900.45 *		
1712	Grant, Scott A	2013	\$665.24 *		
485	Grotton, Joel W SR	2018	\$828.18		
1461	Hall, Marcia A Hall, Jeffery L, Heirs of	2018	\$3,327.11 *	2017	\$3,334.34 *
1460	Hall, Marcia A Hall, Jeffrey L, Heirs of	2018	\$1,243.52 *	2017	\$1,246.06 *
3500	Hersey, Joyce & Herbert	2018	\$450.31 *		
873	Higgins, Sheila	2018	\$690.73 **		
2663	Hipp, Christopher Blake	2018	\$2,673.18		
594	Hisler, Colleen E & Randolph A	2018	\$780.68	2017	\$795.29 *
595	Hisler, Colleen E & Randolph A	2018	\$553.35	2017	\$393.69 *
3072	Holyoke, James A	2018	\$1,168.68 *		
2609	Hotham, Judith A	2018	\$1,603.33 *	2017	\$1,606.67 *
3428	Jackson, Robert W	2018	\$1,325.03 *		
540	James, William R	2018	\$691.91		
2565	Keefe, Sean T	2018	\$57.95		
1517	Kelley-Farrell, Alisa M	2018	\$297.53 *		
1544	Laske, Lawrence L	2018	\$1,204.27	2017	\$856.17 *
2697	Leclerc, Michelle M	2018	\$262.23 *	2017	\$262.56 *
2820	Lee, Robert E Jr	2018	\$1,050.79 *		
2887	Lemar, Peter & Grace	2018	\$1,844.00 *	2017	\$1,847.75 *
1085	Letourneau, A Lorraine & J Alfred	2018	\$1,151.53 **		
1639	Levesque, William & Kathy	2018	\$671.36 *	2017	\$216.40 *
1681	Luczko, Kevin L & C Tiffany	2018	\$1,654.54		
3425	Mayo, Jeramy J	2018	\$26.53 **		
2523	McKeil, Carl C	2018	\$2,156.37 **	2017	\$1,558.25 *
2521	McKeil, John	2012	\$261.89	2011	\$263.73
372	McMahon, Kelly	2018	\$201.73 *		
905	McMahon, Kelly	2018	\$429.05 *		
951	McMahon, Kelly	2018	\$61.07 *		
953	McMahon, Kelly	2018	\$344.01 *		
2641	McPhee, Vicki J	2018	\$1,210.74 *		
871	Meador, Sandra Jean	2018	\$621.83 *		
2483	Michaud, Debra Jane & McKeil,	2018	\$1,044.38 *		

as of 2/21/2020

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\*\* - partial payment

Acct	Name	Year	Amount		Amount	
			Due	Year	Due	
3673	Miller, Sandra	2018	\$267.15 *	2017	\$123.82 *	
40	Moore, Daniel L & Dwayne L	2018	\$526.06	2017	\$520.02 *	
2335	Morton, Amy Life Estate Bovio, Carlaine B Per Rep	2018	\$1,904.77			
2341	Nale, Linda L	2018	\$1,120.13 *			
1744	Nelson, Troy P & Angela M	2018	\$1,232.08 *			
562	Ouellette, Daniel E	2018	\$900.07 **	2017	\$901.83 *	
563	Ouellette, Daniel E	2018	\$475.10 **	2017	\$475.77 *	
717	Ouellette, Daniel E	2018	\$280.48 **	2017	\$280.71 *	
2756	Ouellette, Daniel E	2018	\$478.63 **	2017	\$465.82 *	
57	Oyler, Diane L	2018	\$1,269.95 *			
1002	Page, Keith A & Dorothy	2018	\$432.59 **	2017	\$433.16 *	
638	Parisien, Karen	2018	\$564.80 *	2017	\$565.81 *	
2301	Parisien, Karen A	2018	\$213.17 **	2017	\$213.39 *	
1357	Parsons, Marcus & Diana	2018	\$488.45	2017	\$482.32 *	
3672	Pelkey, Morgan	2016	\$6.28 *			
2709	Pellerin, Daniel B	2018	\$335.83	2017	\$336.33 *	
718	Pellerin, Mark J	2018	\$146.38 **			
3186	Pierce, Ethan	2018	\$256.12 **			
1938	Poulin, Kevin L & Jennifer C	2018	\$3,819.39 *			
472	Quimby, Janet	2018	\$1,437.02 *	2017	\$1,409.73 *	
2521	Quirion, Mary, Personal Repre- sentative	2017	\$167.49	2016	\$164.60	
		2015	\$185.64	2014	\$182.15	
		2013	\$175.17			
268	Reed, Diane	2018	\$1,212.96	2017	\$1,324.96 *	
212	Reed, William R	2018	\$2,814.10 *			
1276	Rice, Donald Kevin	2018	\$2,519.19	2017	\$2,524.60 *	
1927	Rumpf, Thomas & Laurie	2018	\$401.49 *			
130	S & E Properties, LLC	2018	\$1,882.54 **			
3526	Sears, David	2018	\$1,531.37 *	2017	\$1,534.55 *	
3517	Seigars, Andrew & Deidra	2018	\$281.86			
102	Severance, Alice	2018	\$497.60 *			
477	Severance, Alice	2018	\$2,408.24 **	2017	\$761.02 *	

as of 2/21/2020

\* - paid in full

\*\* - partial payment



<b>Acct</b>	<b>Name</b>	<b>Year</b>	<b>Amount Due</b>	<b>Year</b>	<b>Amount Due</b>
3525	Sherwood, Kurt & Lisa	2018	\$131.43 *		
1727	Snow, Jennifer	2018	\$2,482.09	2017	\$2,372.39 *
2108	Stafford, Patricia	2018	\$1,744.23 *		
1429	Tedstone, Ronald D & Lewis P & Paul	2018	\$698.24 *		
2692	Therault, Norma J	2018	\$1,181.43 **		
2728	Tyler, John	2018	\$143.10		
1858	Venuti, James J	2018	\$2,629.02 *	2017	\$1,750.28 *
1859	Venuti, James J	2018	\$213.43 *	2017	\$195.23 *
2718	W W Properties, Inc	2018	\$5,403.05	2017	\$5,219.61 *
3762	W W Properties, INC	2018	\$288.66	2017	\$288.90 *
2829	Watts, Benjamin	2018	\$153.17	2017	\$152.74
592	Willey, Marion a/k/a Deresioer, Marion	2018	\$1,199.62 **	2017	\$1,106.85 *
1131	Wilson, Robert & Amy Ruel	2018	\$629.06 **		
3379	Windsor Road Resorations	2018	\$1,059.53 *		
3312	York, Chris & Renee	2018	\$394.97	2017	\$395.45 *

as of 2/21/2020

\* - paid in full

\*\* - partial payment



Members of China Recreation's 4th—6th grade soccer participants pose after winning the fall soccer tournament

# Personal Property Taxes Outstanding

Acct Name	Year	Amount Due		Amount Due
393 Baker Machine	2018	\$790.00	*	
536 BIO Renewable Fuels Inc	2018	\$1,523.12		
514 Birch-Knoll Enterprises, LLC	2018	\$32.93	*	2017
	2016	\$3.84	*	\$31.80
236 Blinds by Design	2018	\$15.80		2017
224 Central Machine Inc	2018	\$1,625.82		\$344.77
90 China Lake Auto Sales	2018	\$395.00		
306 China Lake Properties	2018	\$39.50		
649 Coastal Floor Techs	2018	\$15.80		
431 Comprehensive Land Technologies	2018	\$2,038.47		2017
	2016	\$69,750.00	**	\$1,968.42
604 Demerchant, Bryce - excavation	2018	\$600.40		2017
412 Dick Wilette	2014	\$151.00		
435 Diesel Dan's Auto Srvc & Truck Rep	2018	\$451.88	*	2017
499 Dollar Deals	2015	\$390.00		2014
564 EJ Holt Consulting	2018	\$15.80	*	2017
	2016	\$15.50	*	\$15.90
548 Fletcher, John - Handyman	2018	\$118.50		2017
	2016	\$116.25		\$119.25
489 G.O. Tubing Inc	2018	\$355.50	*	
526 Hamilton, George	2018	\$83.74		2017
536 Howe, Linda / Bio Renewable Fuels	2017	\$190.80		2016
	2015	\$390.00		\$179.80
294 Innovative Workspace Solutions	2018	\$23.70		
593 JB Builders	2018	\$64.78		2017
	2017	\$60.45		\$63.60
414 John Boivin's Plumbing and Heating	2018	\$79.00		
596 K & M Transport, LLC	2018	\$284.40		
185 KEG Landcare	2018	\$197.50	*	
543 Kibbin, Michael P - Contractor	2018	\$197.50	*	
351 Labelle Family Daycare	2018	\$23.70		2017
248 Legacy Home Improvements	2018	\$57.24	*	\$1.65
507 Little Learners	2018	\$88.48		

as of 2/21/2020

\* - paid in full

\*\* - partial payment

<b>Acct Name</b>	<b>Year</b>	<b>Amount Due</b>		<b>Amount Due</b>
589 Maine Boat Rental, LLC	2018	\$3.16		
563 Mannke, Edward - business services	2016	\$15.50		
567 Marlett, Gregory - Voc Rehab Svcs	2017	\$15.90		
614 Mr. Spray Foam Plus, LLC	2018	\$290.72		
377 Old Skooll Recording	2018	\$26.86 *		
63 Ouellette Sand & Gravel Inc	2018	\$1,352.48	2017	\$1,303.44
586 Oxley Express	2018	\$158.00	2017	\$159.00
629 Paul's Repair	2018	\$55.30 *		
425 Primiano Tile Company	2017	\$39.75		
527 RAM Renovations	2018	\$156.42		
348 ROCNET Data Designs	2018	\$25.28		
546 Russell, Kevin - Trucking	2018	\$25.28		
617 Sears, Joseph	2017	\$159.00 *	2016	\$310.00 *
282 Shear Techniques	2018	\$79.00		
234 South China Auto Detailing	2017	\$14.31		
338 Tom Jones Soil Testing & Septic	2018	\$22.12 *		
422 Top of the Line Drywall	2018	\$15.80 *		
662 ViaSat, Inc	2018	\$7.90 *		
590 W D Chadwick	2018	\$1,001.72 *		

as of 2/21/2020

\* - paid in full

\*\* - partial payment



Participants vote in last year's Annual Town Business Meeting

# Information from our Assessors' Agent

For most of the following programs, the application must be submitted to the Assessors' Agent by April 1<sup>st</sup>. Applications and additional information are available at the town office or at [www.china.govoffice.com](http://www.china.govoffice.com) in *Assessing* under the *Town Departments* section of the website.

**2020 Homestead Exemption** – If you did not file for the Homestead Exemption in 2019 or prior years, you must apply prior to April 1, 2020 to be eligible in 2020. If you have been receiving the homestead application in the past, you **do not** need to reapply unless your home ownership status has changed.

**Veteran Exemption for Real Estate Taxes** – If you are aged 62 or older, or an un-remarried spouse of a deceased veteran who would have been 62 by April 1, 2019; you or your deceased spouse served during a federally recognized war period; or if you are a veteran who receives federal funds for total disability, and you have a primary residence in China, you may be eligible for the veteran's exemption

**Landowner Tax Relief Programs** – There are three programs for which you might be eligible. The programs are: The Maine Tree Growth Tax Law, Farm Classification Law, and The Open Space Tax Law. As the laws for these programs are quite detailed, please contact the assessors' agent at 445-2014 for more information.

**Ownership and Address Updates Requested** – To avoid errors in tax billing, please notify the Town Office when selling or transferring any property. Also, please notify the staff of any change in your mailing address.

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## Did you know...

You can now view all meetings held in the Town Office Meeting Room.

[https://townhallstreams.com/towns/china\\_me](https://townhallstreams.com/towns/china_me)

# Abatements

## Real Estate

Name	Year	Account	Amount
Armstrong, Robert P	2017	2094	\$168.54
Babb, Joyce Chadwick A	2017	1014	\$647.16
Bilodeau, Nicole Boynton, Personal Representative Estate of Althenn, Albert	2018	1449	\$78.00
Bilodeau, Nicole Boynton, Personal Representative Estate of Althenn, Albert	2018	1401	\$485.20
Boynton, John & Carol	2018	699	\$267.02
Clyde, Craig T & Shores, Dana	2017	1929	\$195.57
Colwell, Thomas	2018	3607	\$227.52
Country Lane Trust	2018	1424	\$134.30
Dow, Carolyn	2018	2228	\$316.00
Griffin, Paul & Peggy	2018	1823	\$12.64
Isaac, Sandra Renee & Joseph Hannen, Trustees	2018	3069	\$316.00
Knowles, Keith and Christina	2018	1361	\$970.12
Krause, William J & Kayla H/T.R. Dillon Logging	2017	2317	\$135.15
LRT Colwell, Inc	2018	925	\$14.57
LRT Colwell, Inc	2018	925	\$591.56
Martin, Michael and Kristen	2018	3219	\$134.30
Mayo, Judith G & John G	2017	552	\$154.23
McCleary, Timothy L & Mary E	2018	3320	\$1,189.74
Merrill, Jacob R	2017	1626	\$554.91
Nored, Eric G	2018	2650	\$60.04
Ortega, Leeann -Persona Rep, Estate of Dean Skinner	2017	2704	\$346.62
Ortega, Leeann -Persona Rep, Estate of Dean Skinner	2018	2704	\$346.62
Palmer, Robert W III & Donna L	2017	1928	\$426.12
Paradis, Nancy, Armand Jr & Armand III	2018	1519	\$134.30
Pelkey, Morgan	2015	3672	\$313.40
Pelkey, Morgan	2016	3672	\$284.83
Pelkey, Morgan	2017	3672	\$218.29
Rice, Nicholas	2017	2986	\$469.05
Rice, Nicholas	2018	2986	\$466.10
Rocque, Peter	2018	3309	\$206.98
The Stephen D Childs Family Trust	2017	3419	\$477.00
Wenzel, Linda	2017	2816	\$405.45

# Abatements

## Personal Property

Name		Account	Amount
French, Leslie H	2015	203	\$1,950.00
French, Leslie H	2016	203	\$4,650.00
Girard Builders	2016	566	\$38.75
French, Leslie H	2017	203	\$3,633.00
Sample for 801	2017	621	\$182.85
Stevens, Kirby L	2017	572	\$159.00
Mannke, Edward	2017	563	\$15.90
Girard Builders	2017	566	\$39.75
SM Custom Fabrication	2017	475	\$159.00
Singing Tree Labrdoodles	2018	374	\$17.38
Girard Builders	2018	566	\$39.50
SM Custom Fabrication	2018	475	\$158.00
Maine Boat Rental	2018	589	\$120.08
Primiano Tile Company	2018	425	\$39.50



Representatives of Bar Harbor Bank & Trust are enjoying China Community Days

# Disbursements and Reimbursements

The following list contains payments to vendors and reimbursements during  
July 1 2018—June 30, 2019.

<b><u>Vendor</u></b>	<b><u>Amount Paid</u></b>	<b><u>Vendor</u></b>	<b><u>Amount Paid</u></b>
32 General Store	\$51.05	Bug Busterzzz Pest Control LLC	\$1,145.00
A H Harris & Sons, Inc	\$806.20	Burts Security Center	\$1,109.75
A. E. Hodsdon	\$16,792.74	CAI Technologies	\$2,400.00
AAA Portable Toilet Rental	\$2,086.67	Canadian Chains	\$510.00
Acme Scale Company	\$2,638.59	Carey, Miranda	\$500.00
Adams, Clifton V Jr	\$4,700.00	Carlson, Ronald	\$135.50
Admiral Fire & Safety, Inc	\$2,315.82	Carquest of Winslow	\$200.48
Advance Auto Parts	\$1,324.53	Catholic Charities Maine	\$500.00
Aerial Survey & Photo, Inc	\$3,900.00	Central Maine Motors, LLC	\$36,990.00
Aggressive Cuts LLC	\$2,712.50	Central Maine Power Company	\$21,557.44
Agway Inc-Winslow Farm Center	\$455.93	Central Tire Shawmut	\$6,800.00
Albert Church Brown Memorial Library	\$4,500.00	Chamberlain, Jennifer	\$287.02
Alfieri, Thomas	\$214.35	Chamberlain, Mallory	\$1,710.78
American Legion Post #179	\$475.00	Chamberlain, Mallory	\$500.00
American Legion Post 195	\$475.00	Chamberlain, Marrassa	\$500.00
American Red Cross	\$1,000.00	Chapman, Carroll	\$250.00
Anderson, Maggie	\$500.00	Children's Center	\$1,500.00
Androscoggin Bank	\$25.00	China Four Seasons Club	\$1,216.32
Armstrong, Robert	\$168.54	China Lake Association	\$456.00
Ashey, Gabriel	\$500.00	China Recreation Basketball & Soccer	\$750.00
Augusta Fuel Company	\$806.48	China Region Lakes Alliance	\$5,000.00
Bailey, Susan	\$7,500.00	China Rescue	\$8,371.99
Bangor Savings Bank	\$59.49	China School PTO	\$143.46
Bar Harbor Bank & Trust	\$444.58	China Village Volunteer Fire	\$34,288.75
Basham Tree Service Inc	\$8,695.00	Cintas Corporation #65H	\$4,711.69
Basham, Erica	\$500.00	Circle K	\$4,418.53
Beauregard Equipment	\$128.24	City Of Waterville	\$11,701.83
Belanger, Irene	\$675.12	Clyde, Craig T & Shores, Dana	\$195.57
Bickford, Annette M	\$11,412.92	Coastal Resources Of Maine LLC	\$93,083.90
Big Tex Trailer World Store # 463	\$36.00	Comprehensive Land Technologies Inc	\$418,861.08
Bilodeau, Nicole Boynton, Pers Rep	\$563.20	Conant, Bradford	\$2.00
Black, Norman	\$1,021.78	Consolidated Communications	\$6,183.86
Blanchard, Mariah	\$500.00	Corelogic	\$1,176.31
Bodine, Madison	\$500.00	Creative Imaging Group	\$1,400.80
Bolduc-Bartlett, Kim	\$1,580.09	Cummings, Gary	\$100.00
Bolster's Rubbish Removal, LLC	\$40,620.65	Daigle & Houghton	\$1,705.19
Borque, Michael	\$500.00	Daigneault, Cody	\$47.46
Boynton, John & Carol	\$267.02	Daigneault, Cody	\$502.86
Boys & Girls Club and YMCA	\$995.00	Daigneault, Cody	\$500.00
Breton, Ronald	\$190.74	Danforth, William	\$32,087.50
Bromar, Inc	\$2,962.44	deMaynadier, Emmett	\$500.00
Brooks Housing Associates	\$358.00	Demerchant, Bryce	\$47,758.50
Brown, Alan	\$240.00	Dennis K. Burke Inc	\$19,002.05
Brownell, Edward	\$134.64	Dennison Lubricants Of Maine	\$513.82

<b><u>Vendor</u></b>	<b><u>Amount Paid</u></b>
Dillenbeck, Richard	\$25.00
Dirigo Waste Oil	\$1,802.65
Downeast Surveying & Development	\$1,300.00
Drummond, Kiley	\$500.00
Eagle Rental	\$8,176.25
Election Systems & Software Inc	\$1,488.27
Ellis & Meader, Attorneys At Law LLC	\$29,168.28
Ellis, Adams	\$30.14
Emergency Medical Products, Inc	\$809.32
Emergency Safety Supply LLC	\$947.29
Emery, Bryanna	\$500.00
Erskine Academy	\$93.48
Fahey, Richard F Jr.	\$2,495.00
Family Violence Project	\$2,000.00
Farrington, Ashley	\$52.02
Farrington, Neil	\$142.80
Fastenal	\$2,203.47
Fieldstone Quick Stop	\$408.88
Fine Line Paving & Grading LLC	\$17,980.75
Finley, Dan	\$11,201.20
Finley, Julie	\$26.11
Fire Tech & Safety Of Ne	\$963.00
Fleetscreen, Ltd	\$205.00
Future Agency, LLC	\$14,292.75
GHM Agency	\$46,642.00
Grotton, Kelly	\$466.93
Grotton, Timothy	\$100.00
Group Dynamics	\$1,006.00
Guardian Uniform & Supply LLC	\$2,384.99
Gunning, Stacy	\$500.00
Hagar Enterprises Inc	\$2,349.50
Hahn, Christopher	\$670.00
Hall, Robert	\$1,427.58
Hall-Stuart, Angel	\$500.00
Hammond Lumber Company	\$989.58
Hammond Tractor Company	\$601.92
Hannaford Bros. Co.	\$25,000.00
Hanover Computer Co. LLC	\$3,833.30
Hans Arp Trucking, LLC	\$2,675.00
Hapgood, Rebecca J	\$374.65
Hapgood-Belanger, Sage	\$163.76
Harrington, Paul	\$816.79
Harry J Smith Co	\$5,326.20
Haskell Farm LLC	\$1,500.00
Healthy Hearts/CLCC	\$500.00
Heath, Dennis	\$10.44
Horizon Technologies Inc	\$3,601.74
Hospice Volunteers Of Waterville Area	\$1,650.00
Howard P Fairfield, LLC	\$5,327.34
Hudson, Michael	\$2,525.00
Hussey Communications, Inc	\$3,000.00

<b><u>Vendor</u></b>	<b><u>Amount Paid</u></b>
Hussey's General Store	\$778.58
Hygrade Business Group, Inc	\$3,840.97
ICMA Membership Renewals	\$520.00
Ideal Electric Inc	\$8,784.00
International Code Council	\$272.00
Jeff Laverdiere Enterprises	\$1,922.50
Jespersen, Jennifer	\$1,000.00
JF2, LLC	\$800.00
Jimar Construction Products LLC	\$4,158.83
K&K Insurance Group, Inc	\$3,647.81
Keller, Dennis	\$659.00
Kempton Tobey & Son, Inc	\$747.94
Kennebec Behavioral Health	\$1,000.00
Kennebec County Sherrif's Office	\$100.00
Kennebec County Soil & Water	\$3,796.44
Kennebec Fire Equipment Inc	\$456.00
Kennebec Registry Of Deeds	\$6,175.90
Kennebec Valley Humane Society	\$5,161.14
Knowles Mechanical, Inc	\$703.69
Knowlton & Hewins Funeral Home	\$785.00
Knox Company	\$1,012.00
Kofile Preservation Inc	\$27,000.00
Krause, Kayla	\$95.88
KRDA (Firstpark)	\$38,428.69
KVCAP-Demand Response	\$1,545.00
KVCOG	\$18,722.69
Lacroix, Mary	\$2,538.00
Lake Wales Dodge Chrysler Jeep	\$11.00
Lakeview Lumber Company	\$3,124.29
Lapointe Lumber	\$501.30
Lee Baxter Enterprises Inc	\$385.00
Legacy Home Improvements Inc	\$3,921.00
Lereta, LLC	\$902.97
LHI Realty, LLC	\$50.00
Lifeflight Foundation	\$750.00
Line-X of Augusta Truck Center	\$849.00
Lucas Striping LLC	\$12,804.83
M A Haskell Fuel Co LLC	\$7,171.85
M.C. Disposal Inc / DBA CMD	\$1,006.50
Maine Building Officials and Inspectors	\$275.00
Maine Building Specialties Co, Inc	\$275.00
Maine Commercial Tire Inc	\$1,223.89
Maine Custom Woodlands	\$500.00
Maine Department of Labor	\$649.81
Maine Employers' Mutual	\$749.50
Maine General Medical Center	\$2,402.49
Maine Local Government Human	\$90.00
Maine Municipal Association	\$18,883.30
Maine Municipal Employees Health Trust	\$212,298.70
Maine Revenue Services	\$36.00



<b><u>Vendor</u></b>	<b><u>Amount Paid</u></b>	<b><u>Vendor</u></b>	<b><u>Amount Paid</u></b>
Maine Secretary Of State	\$589.00	Paul, Wayne	\$6.80
Maine Today Media	\$1,086.21	Peabody, Luke	\$500.00
Maine Town & City Clerks Assoc.	\$150.00	Peavey, Jacob	\$500.00
Maine Water Works Supply Corp	\$345.93	Penny, Cassidy	\$500.00
Malley, Ruel Michael	\$950.00	Penobscot Energy Recovery Co	\$481.90
Marden's	\$958.09	Pizzo, Anthony	\$500.00
Maritime Energy	\$6,000.27	Pizzo, Dominic	\$500.00
Marks Printing House	\$94.00	Pizzo, Gabriella	\$500.00
Mark's Saw Shop	\$40.50	Pomelow, Richard T	\$500.00
Martin & Ware Inc	\$3,500.00	Poulin, James	\$500.00
Martin , Michael & Kristen	\$134.30	Presby, Dylan	\$500.00
Matteson, Tanner	\$500.00	PRO Moving Services Inc	\$2,675.00
MCAPWA	\$120.00	Proseal, LLC	\$13,876.56
McCarty, Gary	\$100.00	Purdy Powers & Company	\$15,725.00
McCormac, Emma	\$500.00	Purrington, John or Catherine	\$366.00
McCormack Building Supply Inc	\$26.95	Radio Communications Inc	\$113.40
Meals on Wheels	\$500.00	Ranger Contracting Inc	\$114,717.50
Med-Tech Resource LLC	\$2,274.23	RCM - Augusta	\$1,457.72
Mid-Maine Chamber Of Commerce	\$25.00	Reed, Shawn	\$123.20
Minuteman Signs	\$1,023.00	Reliance Equipment	\$2,112.92
Mitnik, Paul	\$1,680.64	RFB Advertising LLC	\$533.03
Modern Pest Services Inc	\$1,539.00	Rice, Nicholas	\$935.15
Modern Screenprint	\$964.00	Robert, Raymond	\$3,008.40
Motor Supply Co.	\$7.38	Robertson, Emma	\$500.00
MPX	\$1,500.00	Robertson, William	\$500.00
MRRRA Marketing Cooperative	\$3,799.50	Roddy, Brenda	\$6.00
MS Foster	\$503.70	Roddy, Chantelle	\$500.00
MTCCA	\$715.00	Rodrigue, Jacob	\$41,000.00
MTCMA	\$115.00	Rollins, Tyler	\$500.00
Municipal Review Committee Inc	\$1,679.17	RSU #18	\$4,796,859.13
My-LOR, Inc.	\$356.90	Rushing, Hunter	\$39.17
Nada Appraisal Guides	\$238.00	S.W. Cole Engineering, Inc.	\$1,851.59
NEACTC	\$35.00	S.D. Childs & Sons Excavation, LLC	\$23,477.60
Nelson, Todd L	\$38,772.00	Sam's Club Discover	\$12,699.15
Neofunds By Neopost	\$9,050.55	Sandcastle Entertainment LLC	\$645.00
Neokraft Signs, Inc	\$367.73	Satellite & Security Systems	\$58.00
Neptune, Timothy	\$2,165.00	Satellite Security	\$290.00
Nerber, Peter E	\$77.01	SBS Carbon Copy	\$215.00
New England Imports	\$479.11	Schwaab	\$364.25
New England Salt Company, LLC	\$64,910.83	Seacoast Security, Inc	\$918.18
Nitram Excavation & General	\$155,436.56	Searsport Flag	\$585.00
North Coast Services LLC	\$209.50	Sexual Assault Crisis & Support	\$1,515.00
Northcenter Foods	\$575.50	Sherwin Williams	\$699.58
Northeast Chain & Supply Inc.	\$193.00	Shredding On Site, Inc.	\$750.00
Northeast Coffee Company	\$883.14	Somerset County	\$9,521.60
Northeast Laboratory Services	\$65.00	South China Library	\$4,500.00
Northland Industrial Truck Co	\$3,527.40	South China Vol Fire Dept	\$32,512.78
O'Connor	\$225.12	Southworth-Milton, Inc	\$2,222.35
Ogden Self Storage	\$335.00	Spectrum Business	\$1,174.78
P.D.Q. Door	\$4,789.00	Spectrum Generations	\$2,276.00
Palmer, Robert W III & Donna L	\$426.12	Spiller's	\$132.68
Paris Farmers Union	\$9,753.00	Staples, Inc	\$4,295.92

<b><u>Vendor</u></b>	<b><u>Amount Paid</u></b>
Stephenson, Thomas	\$189.95
Stevens, Horace F	\$2,365.00
Stripe-A-Lot Safety Lines	\$975.00
SunDog Solar LLC	\$488.85
Superior Construction Services, Inc.	\$200.00
Thayer, Erika	\$91.43
The Law Office of Amanda A. Meader	\$11,047.30
The Town Line, Inc.	\$7,821.25
The Valley Company	\$5,356.81
Time Clock Plus	\$3,158.00
Tobey's Grocery	\$1,697.28
Town Hall Streams, LLC	\$2,250.00
Town Of China	\$6,299.35
Town Of Vassalboro	\$109.42
Trailside Performance	\$80.74
Transco Business Technologies	\$10,441.76
Treasurer, Kennebec County	\$425,302.36
Treasurer, State Of Maine - Dep	\$405.00
Treasurer, State Of Maine - Fuel	\$920.58
Treasurer, State of Maine- GIS	\$12,325.00
Treasurer, State Of Maine - IF&W	\$92,586.82
Treasurer, State Of Maine (Dogs)	\$4,394.00
Treasurer, State Of Maine (Dsptch)	\$27,074.00
Treasurer, State Of Maine (HE)	\$3,187.50
Treasurer, State Of Maine (Vitals)	\$313.20
Treasurer, State Of Maine-DEP	\$489.00

<b><u>Vendor</u></b>	<b><u>Amount Paid</u></b>
Treasurer, State Of Maine-Misc	\$470.00
Treasurer, State Of Maine-MVD	\$316,628.82
Union Farm Equipment	\$206.50
United States Treasury	\$24.50
Van Tuinen, William E	\$23,118.40
Varney, Patricia A	\$2,832.40
Verizon Wireless	\$813.21
Violette Rentals LLC	\$756.00
W.D. Matthews Machinery Company	\$26,181.65
Wadleigh, Craig	\$273.00
Ware Butler	\$838.88
Waste Management-Norridgewock	\$38,689.04
Weber, George	\$550.00
Weeks & Sons Well Drilling	\$3,500.00
Weeks Mills Volunteer Fire Dep	\$3,115.00
Wellman Paving Inc	\$355,394.49
Wentworth, Justin	\$500.00
White Sign	\$1,570.72
Whitt's Garment Works	\$3,118.83
Wight, Christopher	\$500.00
Williams, Robert	\$8.60
Winslow Supply Inc	\$4.74
Woo Hoo Inc	\$600.00
Wright- Pierce	\$28,224.09
Young, Shannon	\$14.87
Zubrod, Sean	\$216.42



China resident Nathan Howell takes a throw-in during a soccer game at Erskine Academy

# Remuneration

Please note this list includes board members receiving stipends, election clerks plus the CRLA Youth Conservation Corps and Certified Boat Inspectors as well as regular town employees.

Baker, Isaac T	\$ 953.63	Keezer, Garrett R	\$ 1,727.25
Batteese, Rosalie	\$ 252.00	Kilgore, Dawn E	\$ 564.73
Belanger, Irene L	\$ 1,000.00	Kimball, Taidhgin M	\$ 33.00
Blais, Jack A	\$ 77.00	Krause, Kayla H	\$ 26,836.48
Bolduc-Bartlett, Kim M	\$ 3,005.52	Kutschinski, Hannah D	\$ 1,626.54
Bonsant, Joshua E	\$ 99.00	Laverdiere, Jeffrey	\$ 1,000.00
Boynton, Madison E	\$ 2,479.32	Laws, Ian M	\$ 88.00
Breton, Ronald R	\$ 1,100.00	Lennon-Danforth, Diane	\$ 249.00
Britten, Traci Lee	\$ 165.96	MacFarland, Robert	\$ 1,000.00
Brownell, Edward M	\$ 15,387.05	Marois, Ronald J	\$ 10,645.50
Carter, Henry A	\$ 1,470.00	McCann, Lydia J	\$ 115.00
Chamberlain, Jennifer L	\$ 35,475.40	McCarty, Gary II	\$ 28,718.28
Chamberlain, Mallory L	\$ 4,696.00	Michaud, Kevin A	\$ 250.00
Cobourn, Mia R	\$ 783.50	Mills-Stevens, Donna M	\$ 1,000.00
Cummings, Gary	\$ 58,715.95	Miragliuolo, Thomas J	\$ 325.00
Cunningham, Colby S	\$ 55.00	Mitnik, Paul J	\$ 46,170.84
Cunningham, Tracy A	\$ 2,050.70	Nored, Myles J	\$ 556.00
Daigneault, Cody D	\$ 2,399.00	OConnor, Linda S	\$ 312.96
Dudley, Milton	\$ 150.00	Pacholski, Madeline A	\$ 44.00
Dutton, Abigail P	\$ 88.00	Page, Daniel	\$ 650.00
Ellis, Adam	\$ 96.60	Pelkey, Aileen	\$ 207.00
Farrington, Ashley	\$ 22,374.19	Poulin, James R	\$ 1,754.75
Farrington, Terrence	\$ 520.00	Praul, Hunter J	\$ 77.00
Finley, Jason I	\$ 41,754.93	Praul, Sarah M	\$ 55.00
Finley, Julie A	\$ 35,865.11	Putnam, Roger A III	\$ 249.00
Frost, Tracey R	\$ 4,921.37	Rabideau, Harry J	\$ 963.00
Gaudet, Jordan T	\$ 652.13	Reed, Shawn A	\$ 57,587.58
Gilman, Josette E	\$ 44.00	Rewa, Matthew	\$ 765.00
Gower, Joshua S	\$ 1,328.25	Rhoades, Kevin A	\$ 38,518.76
Grotton, Kelly M	\$ 40,464.36	Rushing, Hunter	\$ 1,044.75
Grotton, Timothy E	\$ 42,203.24	Shenett, Cameron T	\$ 1,157.50
Haiss, Patricia	\$ 107.04	Spoden, Dawn F	\$ 192.00
Hall-Stuart, Angel L	\$ 938.00	Story, Trishea A	\$ 191.04
Hapgood, Rebecca J	\$ 56,646.00	Thompson, Richard	\$ 200.00
Hapgood-Belanger, Sage	\$ 2,373.23	Tilton, Gail F	\$ 207.96
Haynes, Jerry D	\$ 226.07	Wall, Toni G	\$ 250.00
Heath, Dennis L	\$ 64,400.23	Wilkens, James	\$ 250.00
Jacobs, Antonio B	\$ 1,552.00	Wing, Ashlyn R	\$ 55.00
Johnson, Craig R	\$ 5,070.61	Worthley, Samuel B	\$ 99.00
Keaten, Steven R	\$ 285.96		

# Budget Committee

The China Budget Committee was created by action taken on a warrant article during the 1947 Town Meeting. At that time, the residents voted to formalize a seven-member committee that would be elected annually at future town meetings. In June 2006, the ordinance was amended to require elections during the November written ballot. A listing of the districts and current membership is provided later in this report.

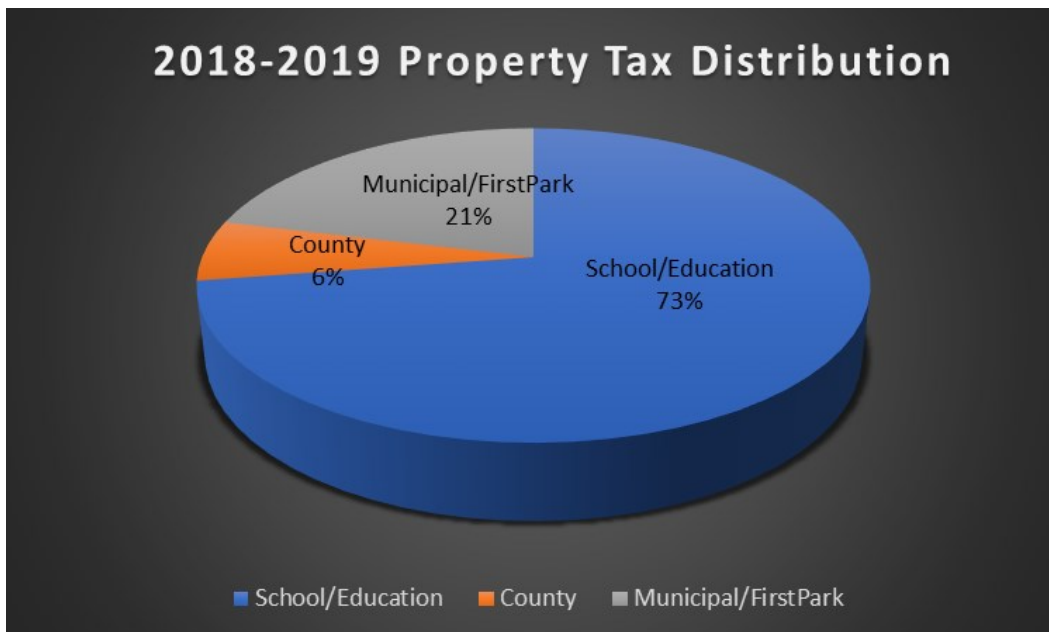
The Budget Committee originally reviewed the recommendations of both the Select Board and the China School Committee. However, the 2007 School Administrative Reorganization Law changed the process for approving what is now the RSU #18 budget so the committee only reviews the municipal revenues and expenditures. This has greatly

reduced the committee's workload.

All meetings are open to the public and anyone with suggestions is welcome to attend or make their feelings known to individual members. While the members of the committee are generally not financial experts, they come from a wide range of professions to volunteer their experience for the benefit of the entire town. During their deliberations, the group examines past year expenditures, anticipates trends for both the coming year and the long-term future, looks at projected revenues and then relies on a healthy dose of common sense to make recommendations on the next year's spending requests.

The Budget Committee met six times during 2019 and met four more times during January and

February to review and make recommendations on the entire 2020-2021 Municipal Budget. The members were pleased to see that there was still a healthy Unassigned Fund Balance and no debt at the present time. They also agreed with the Town Manager and Select Board's reclassification of the Town Clerk and Transfer Station Manager to salaried manager positions. This action resulted in the need to increase these employees pay to reflect both their loss of overtime and increased managerial responsibilities. In addition, the Budget Committee members agreed with a significant increase in the Road Maintenance Account to catch up on paving in order to get back on an eight-year maintenance cycle. The members therefore felt comfortable in supporting the Select Board's position on all but two of the monetary warrant



articles for the April 4th Business Meeting.

On Article 10 for Transfer Station Expenses the Select Board recommended a total of \$596,876.00. The Budget Committee members noted the Transfer Station Manager was not being recommended for a raise comparable to ones the Town Clerk and Public Works Manager were receiving. The six Budget Committee members present felt it only fair to provide a similar raise for the Transfer Station Manager and voted unanimously for a total of \$598,984.00.

On Article 22 the Select Board recommended authorizing a full-time Police Department with an increase of \$113,305.00 over the \$93,875.00 already recommended in Article 8 for Police and Animal Control Expenses. Being unaware of any recent public sentiment for an expanded police presence, five of the six budget committee members present opposed creating a full-time police department with

its significantly increased costs at this time.

You should be aware that the Select Board has capped Articles 3 for Administration, 9 for Fire and Rescue, 13 for Social Services, 14 for Community Support Organizations and 19 for Program Development Fund (TIF). They have accomplished this by including the sum to be raised or appropriated within the article description. This means voters can only accept the amount in the article or vote for a decrease. This breaks at least a 25-year tradition of having open articles that read "To see what sum the Town will vote to raise or appropriate for the specified expense". Now, voters will not be allowed to make the final decision on whether the recommended amount should be accepted, increased or decreased for these five articles.

The revised Budget Committee Ordinance established four districts from which four members must be selected while the Chairperson,

Secretary and one additional member must be elected from the town at-large. Each member serves a two-year term and current membership is as follows:

- Chairperson: From the town at-large: **Robert Batteese**  
Term expires 2021
- District 1: **Kevin Maroon**  
Term Expires 2021
- District 2: **Thomas Rumpf**  
Term Expires 2020
- District 3: **Dana Buswell**  
Term Expires 2021
- District 4: **Timothy Basham**  
Term Expires 2020
- Member at-large: **Jeffrey Furlong**  
Term expires 2020
- Secretary: From the town at-large: **Trishea Story**  
Term expires 2020

In closing, I want to express my appreciation to all the members for their dedicated service to our community.

Respectfully submitted,

Robert I. Batteese, Jr.  
Chairperson



China's Budget Committee members (L-R) Trishea Story, Timothy Basham, Town Manager Dennis Heath, Robert Batteese, Thomas Rumpf, Kevin Maroon and Jeffery Furlong. Absent from photo Dana Buswell.



**Financial Statements**

**Town of China, Maine**

**June 30, 2019**

# Contents

## Town of China, Maine

June 30, 2019

### Financial Statements:

Independent Auditors' Report .....	1
Management's Discussion and Analysis .....	3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position .....	4
Statement of Activities .....	5
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet .....	6
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position .....	7
Statement of Revenues, Expenditures and Changes in Fund Balances .....	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	9
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund .....	10
Notes to Financial Statements .....	11

### Supplemental Information:

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund .....	32
Combining Balance Sheet - Other Governmental Funds .....	36
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds .....	37
Combining Schedule of Revenues, Expenses and Changes in Fund Balances - Permanent Funds - Trust Funds .....	38
Schedule of Valuation, Assessment and Collection of Taxes .....	39

### Required Supplemental Information:

Schedule of the Town's Proportionate Share of the Net Pension Liability .....	40
Schedule of Town Contributions .....	41
Notes to Required Supplemental Information .....	42



## Independent Auditors' Report

**To the Board of Selectmen  
Town of China  
China, Maine**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of China, Maine, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town'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.

### Auditors' 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. 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.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of China, Maine, as of June 30, 2019, and the respective changes in financial position 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 on page 3, the Schedule of the Town's Proportionate Share of the Net Pension Liability on page 40, the Schedule of Town Contributions on page 41, and the Notes to the Schedules on page 42 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 China, Maine's basic financial statements. The combining and individual nonmajor financial statements and other schedules are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and other schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 nonmajor fund financial statements and other schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Purdy Power & Company*  
Professional Association

**Portland, Maine**  
**November 25, 2019**

## **Management's Discussion and Analysis**

### **Town of China, Maine**

As management of the Town of China, Maine, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2019. The Town's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

#### **Financial Highlights**

- The Town's assets exceeded liabilities in the Statement of Net Position by approximately \$7.5 and \$6.9 million as of June 30, 2019 and 2018, respectively.
- The Town's governmental funds General Fund Balance was \$2.1 million as of June 30, 2019, compared to \$2.2 million as of June 30, 2018.

#### **Overview of the Financial Statements**

The Management's Discussion and Analysis introduces the Town's basic financial statements. The basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The Town also includes in this report supplemental information to the basic financial statements.

#### **Government-wide Financial Statements**

The government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements provide information about the activities of the Town as a whole and present both a long-term and short-term view of the Town's finances. Financial reporting at this level is similar to the accounting used by most private-sector companies.

The Statement of Net Position includes all assets (and deferred outflows) and liabilities (and deferred inflows), with the difference reported as net position. Over time, increases or decreases in the Town's net position is one indicator of whether its financial health is improving or deteriorating. Evaluation of the overall economic health requires other non-financial factors, such as changes in the Town's property tax base and the condition of the Town's roads, as well as many others.

The Statement of Activities reports the current year change in net position. This statement includes all of the current year's revenues and expenses regardless of when cash is received or paid.

- Governmental activities: Most of the Town's basic services are reported here, including public works, general administration, public safety and solid waste operations. Taxes, fees, fines, and state and federal grants finance most of these activities.

## **Management's Discussion and Analysis - Continued**

### **Town of China, Maine**

#### **Fund Financial Statements**

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Town uses funds to ensure and demonstrate compliance with finance related laws and regulations. Within the basic financial statements, fund financial statements focus on the Town's most significant funds rather than the Town as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

The Town has the following fund types:

- Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is different with fund statements reporting short-term fiscal accountability focusing on the use of spendable resources during the year and balances of spendable resources available at the end of the year. Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to the government-wide statements to assist in understanding the differences between these two perspectives.

#### **Notes to the Financial Statements**

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

## Management's Discussion and Analysis - Continued

### Town of China, Maine

#### Financial Analysis of the Town as a Whole - Government-wide Financial Statements

The following schedule is a summary of the statement of net position for the years ended June 30, 2019 and 2018:

	<u>Governmental Activities</u>		
	<u>2019</u>	<u>2018</u>	<u>Change</u>
Current and other assets	\$ 4,019,293	\$ 4,375,732	\$ (356,439)
Capital assets	<u>3,773,259</u>	<u>2,851,900</u>	<u>921,359</u>
<b>Total Assets</b>	<u>7,792,552</u>	<u>7,227,632</u>	<u>564,920</u>
Deferred outflows related to pension	<u>51,041</u>	<u>95,504</u>	<u>(44,463)</u>
<b>Total Deferred Outflows</b>	<u>51,041</u>	<u>95,504</u>	<u>(44,463)</u>
Long-term liabilities	168,607	284,268	(115,661)
Other liabilities	<u>194,993</u>	<u>218,633</u>	<u>(23,640)</u>
<b>Total Liabilities</b>	<u>363,600</u>	<u>502,901</u>	<u>(139,301)</u>
Deferred inflows related to pension	<u>29,818</u>	<u>79,050</u>	<u>(49,232)</u>
<b>Total Deferred Inflows</b>	<u>29,818</u>	<u>79,050</u>	<u>(49,232)</u>
Net investment in capital assets	3,708,889	2,727,191	981,698
Restricted	1,570,621	1,748,358	(177,737)
Unrestricted	<u>2,170,665</u>	<u>2,265,636</u>	<u>(94,971)</u>
<b>Net Position</b>	<u>\$ 7,450,175</u>	<u>\$ 6,741,185</u>	<u>\$ 708,990</u>

The increase in assets is primarily the result of improvements to the Causeway Road and acquisition of the new 1-ton pickup and Ventrac multi-purpose machine at Public Works and the new forklift at the Transfer Station.

## Management's Discussion and Analysis - Continued

### Town of China, Maine

The following schedule is a summary of the statement of activities for the years ended June 30, 2019 and 2018:

	<u>Governmental Activities</u>		
	<u>2019</u>	<u>2018</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 187,465	\$ 182,817	\$ 4,648
Operating grants and contributions	57,243	61,467	(4,224)
General revenues			
Taxes	7,361,065	7,310,702	50,363
Intergovernmental	615,054	443,880	171,174
Investment	101,444	43,868	57,576
All others	149,458	31,184	118,274
<b>Total Revenues</b>	<u>8,471,729</u>	<u>8,073,918</u>	<u>397,811</u>
Expenses:			
Administration	881,211	986,585	(105,374)
Protection	250,325	239,614	10,711
Public works	659,874	1,063,585	(403,711)
Solid waste operations	372,990	388,445	(15,455)
Community services	102,775	117,903	(15,128)
Education	4,797,536	4,741,164	56,372
Recreation	21,041	24,590	(3,549)
County tax	425,302	396,462	28,840
Economic development	132,072	98,790	33,282
Interest on long-term debt	-	(2,000)	2,000
Capital outlay	119,613	(1,186)	120,799
<b>Total Expenses</b>	<u>7,762,739</u>	<u>8,053,952</u>	<u>(291,213)</u>
<b>Change in Net Position</b>	<u>\$ 708,990</u>	<u>\$ 19,966</u>	<u>\$ 689,024</u>

Considerable effort was put toward keeping operating costs under control during the fiscal year. This effort can be seen in the change in net position, where expenses were well below revenues for the fiscal year.

## Management's Discussion and Analysis - Continued

### Town of China, Maine

#### Financial Analysis of the Town's Funds - Fund Financial Statements

**Governmental funds.** The focus of the Town of China, Maine'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, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town of China, Maine governmental funds reported combined ending fund balances at June 30, 2019 of \$3.6 million. Approximately 30% of this total constitutes unreserved and undesignated fund balance, which is available for spending at the government's discretion.

The approximately \$400,000 reduction in combined fund balances from the previous fiscal year is a reflection on the reduction to the undesignated fund balance and expenditures from the TIF fund for construction on the Causeway Road.

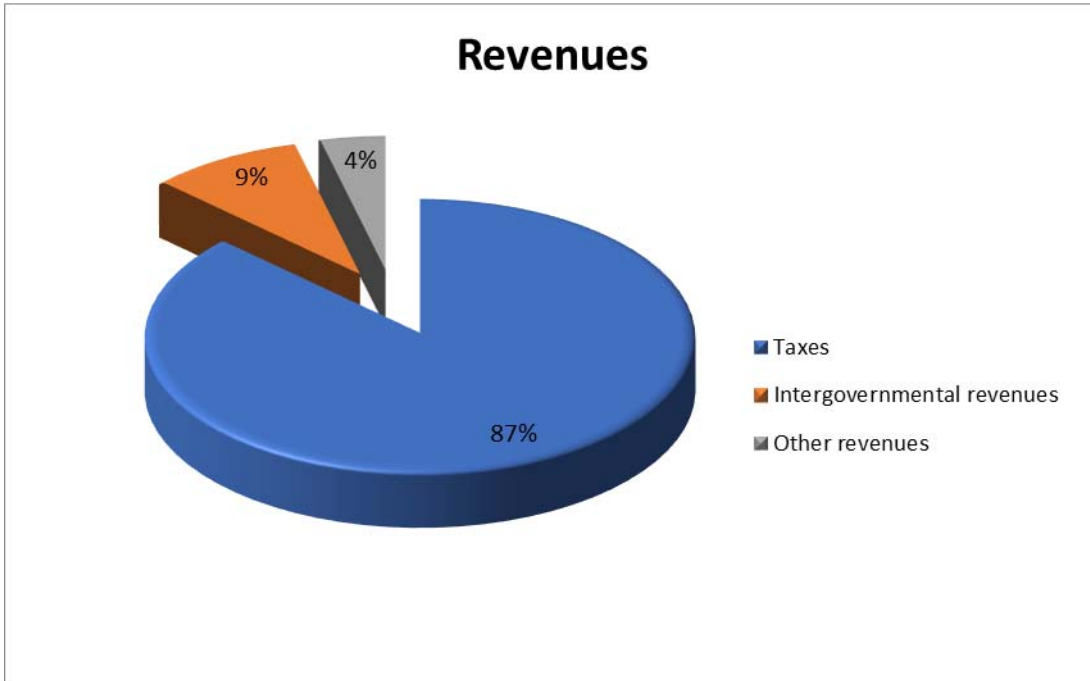
The general fund is the central operating fund of the Town of China, Maine. At the end of the current fiscal year the unassigned fund balance of the general fund was \$1,136,901. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures.

At the beginning of the fiscal year the town held an undesignated fund balance of \$1,249,505 as reported in the audit ending June 30, 2018. This balance was reduced \$112,604 (9.01%) in this fiscal year. While it is the goal of management to sustain a healthy undesignated fund balance, fluctuations in the balance from year to year are expected as funds are budgeted to soften the tax burden on property owners. Comparatively, the current balance reduction is considerably less than the \$276,505 (18.12%) reduction from the prior fiscal year. The Government Finance Officers Association recommends at a minimum that "general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures."<sup>i</sup> The current fund balance is about \$313,000 short of that recommendation, which calculates to \$1,450,043 when based on this fiscal year's expenditures. It is management's prediction of this outcome that the FY19-20 fiscal year budget is less reliant on the undesignated fund balance.

## Management's Discussion and Analysis - Continued

### Town of China, Maine

The Town's general fund operating fund revenues were as follows:



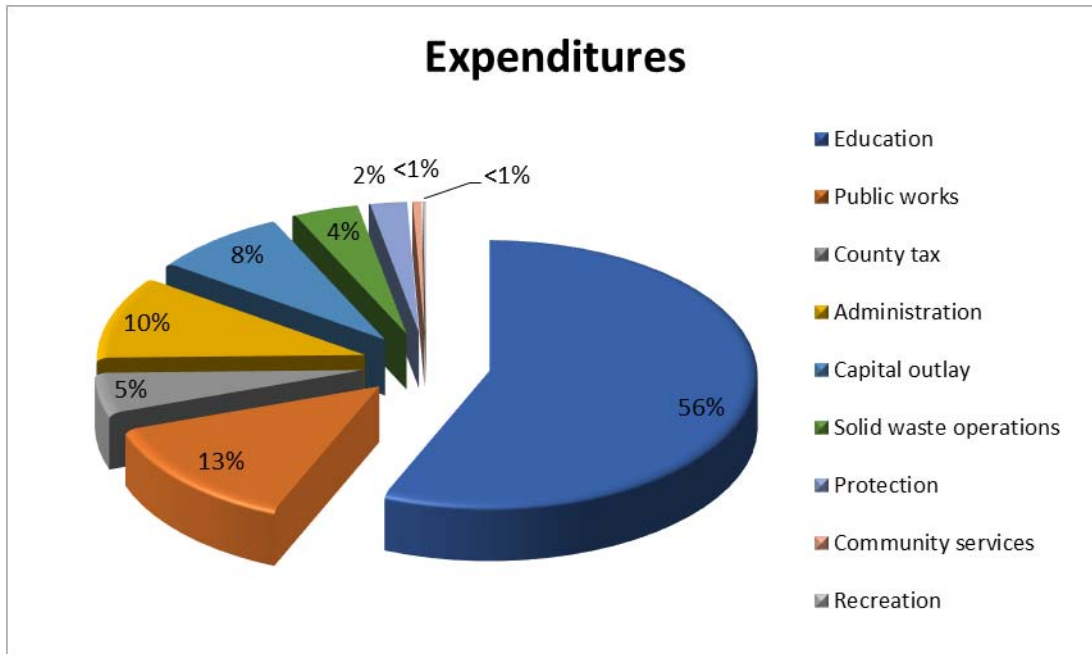
The chart of revenues reflects the conscious intent in the budget for the fiscal year to reduce the tax burden on property owners. In the previous fiscal year, taxes represented 89% of revenues, while they are only 87% of revenues in this fiscal year. The budget benefited from an additional \$95,000 in Maine DEP stream-crossing grant funds that help complete the replacement of large culverts over the Hunter Brook at both Pleasant View Ridge Road and Bog Brook Road.



## Management's Discussion and Analysis - Continued

### Town of China, Maine

The Town's general fund operating fund expenditures were as follows:



#### General Fund Budgetary Highlights

Expenses exceeded budgeted amounts by \$46,716, representing one-half of 1% of the budget. Revenues exceeded budgeted amounts by \$405,559, resulting in a net increase over expenses by \$358,843.

Overall, the town remains in a good position with respect to its fund balances, showing an unassigned fund balance exceeding \$1.1 million.

#### Capital Assets

The town continues to show a healthy report on capital assets. A continuing measured approach to capital expenditures is advised, but careful attention to replacement of aged and declining equipment should be given to avoid unnecessary emergencies.

#### Long Term Liabilities

The town has no long-term liabilities or indebtedness.

## **Management's Discussion and Analysis - Continued**

### **Town of China, Maine**

#### **Economic Factors and Next Year's Budgets and Rates**

The Select Board approved the assessors' agent's proposal to increase property values 5% on buildings and 7.5% on non-shorefront properties for tax year 2019 and again for tax year 2020. This adjustment returns valuation calculation to 100% after having been reduced since the 2008 housing collapse.

Despite considerable efforts to reduce the overall budget for FY19-20, the millage rate was set at .0163 for tax year 2019 compared to .0158 for this fiscal year.

#### **Contacting the Town's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, 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 questions about this report or need additional financial information, contact the Town Office at 445-2014 and ask for the Town Manager. Citizens are welcomed to visit with the appropriate staff on any financial matters.

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<sup>i</sup> GFOA - <https://www.gfoa.org/fund-balance-guidelines-general-fund>

## Statement of Net Position

### Town of China, Maine

As of June 30, 2019

	Governmental Activities
<b>Assets</b>	
Cash	\$ 2,532,697
Investments	1,085,528
Accounts receivable	58,818
Taxes receivable	90,414
Tax liens receivable	187,466
Receivable for long-term obligations from RSU #18	64,370
Capital assets, net of accumulated depreciation	<u>3,773,259</u>
<b>Total Assets</b>	<u>7,792,552</u>
<b>Deferred Outflows</b>	
Deferred outflows related to pension	<u>51,041</u>
<b>Total Deferred Outflows</b>	<u>51,041</u>
<b>Liabilities</b>	
Accounts payable	71,277
Prepaid taxes	12,946
Accrued interest payable	1,400
Long-term liabilities:	
Portion due or payable within one year:	
Capital lease obligations	64,370
Accrued compensated absences	45,000
Portion due or payable after one year:	
Accrued compensated absences	52,412
Net pension liability	<u>116,195</u>
<b>Total Liabilities</b>	<u>363,600</u>
<b>Deferred Inflows</b>	
Deferred inflows related to pension	<u>29,818</u>
<b>Total Deferred Inflows</b>	<u>29,818</u>
<b>Net Position</b>	
Net investment in capital assets	3,708,889
Restricted	1,570,621
Unrestricted	<u>2,170,665</u>
<b>Net Position</b>	<u>\$ 7,450,175</u>

See accompanying independent auditors' report and notes to the financial statements.

## Statement of Activities

### Town of China, Maine

For the Year Ended June 30, 2019

Function/Programs	Expenses	Program Revenues		Net (Expense) Revenue and
		Charges for Services	Operating Grants and Contributions	Changes in Net Position
				Governmental Activities
<b>Governmental Activities:</b>				
Administration	\$ 881,211	\$ 67,029	\$ -	\$ (814,182)
Protection	250,325	-	-	(250,325)
Public works	659,874	-	53,384	(606,490)
Solid waste operations	372,990	120,436	-	(252,554)
Community services	102,775	-	-	(102,775)
Education	4,797,536	-	3,859	(4,793,677)
Recreation	21,041	-	-	(21,041)
County tax	425,302	-	-	(425,302)
Community development	132,072	-	-	(132,072)
Capital outlay - special projects	119,613	-	-	(119,613)
<b>Total Governmental Activities</b>	<b>7,762,739</b>	<b>187,465</b>	<b>57,243</b>	<b>(7,518,031)</b>
General revenues:				
				7,361,065
Taxes				615,054
Intergovernmental				124,399
Miscellaneous				20,801
Interest income				101,444
Change in investment value				4,258
Gain on disposal of capital assets				
		<b>Total General Revenues</b>		<b>8,227,021</b>
		<b>Change in Net Position</b>		<b>708,990</b>
		Net position at beginning of year		6,741,185
		<b>Net Position at End of Year</b>	<b>\$</b>	<b>7,450,175</b>

See accompanying independent auditors' report and notes to the financial statements.

## Balance Sheet - Governmental Funds

### Town of China, Maine

As of June 30, 2019

	General	D.L. Young Scholarship	TIF Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash	\$ 2,512,997	\$ 19,700	\$ -	\$ -	\$ 2,532,697
Investments	-	1,085,528	-	-	1,085,528
Accounts receivable	58,818	-	-	-	58,818
Taxes receivable	90,414	-	-	-	90,414
Tax liens receivable	187,466	-	-	-	187,466
Due from other funds	75,464	-	401,612	183,686	660,762
	<u>2,925,159</u>	<u>1,105,228</u>	<u>401,612</u>	<u>183,686</u>	<u>4,615,685</u>
<b>Total Assets</b>	<b>\$ 2,925,159</b>	<b>\$ 1,105,228</b>	<b>\$ 401,612</b>	<b>\$ 183,686</b>	<b>\$ 4,615,685</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 67,777	\$ -	\$ 3,500	\$ -	\$ 71,277
Prepaid taxes	12,946	-	-	-	12,946
Due to other funds	536,834	24,500	48,464	50,964	660,762
	<u>617,557</u>	<u>24,500</u>	<u>51,964</u>	<u>50,964</u>	<u>744,985</u>
<b>Total Liabilities</b>	<b>617,557</b>	<b>24,500</b>	<b>51,964</b>	<b>50,964</b>	<b>744,985</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue - property taxes	239,000	-	-	-	239,000
	<u>239,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>239,000</u>
<b>Total Deferred Inflows of Resources</b>	<b>239,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>239,000</b>
<b>Fund Balances</b>					
Nonspendable					
Permanent funds	-	649,736	-	73,085	722,821
Restricted					
General fund	5,023	-	-	-	5,023
Permanent funds	-	430,992	-	47,909	478,901
Special revenue funds	-	-	349,648	14,228	363,876
Assigned					
General fund	926,678	-	-	-	926,678
Unassigned					
General fund	1,136,901	-	-	(2,500)	1,134,401
	<u>2,068,602</u>	<u>1,080,728</u>	<u>349,648</u>	<u>132,722</u>	<u>3,631,700</u>
<b>Total Fund Balances</b>	<b>2,068,602</b>	<b>1,080,728</b>	<b>349,648</b>	<b>132,722</b>	<b>3,631,700</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
	<u>\$ 2,925,159</u>	<u>\$ 1,105,228</u>	<u>\$ 401,612</u>	<u>\$ 183,686</u>	<u>\$ 4,615,685</u>

See accompanying independent auditors' report and notes to the financial statements.

# Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position

## Town of China, Maine

As of June 30, 2019

**Total Fund Balances - Governmental Funds** \$ 3,631,700

Amounts reported for governmental activities in the Statement of Net Position is different because:

Long-term assets are not available in the current period and therefore are not reported as assets in the funds. The receivable for long-term obligations from RSU #18 at year-end was: 64,370

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of capital assets, net of accumulated depreciation is: 3,773,259

Property tax revenues are presented on the modified accrual basis of accounting in the governmental funds but in the Statement of Activities, property tax revenue is reported under the accrual method. The balance in unavailable revenue - property taxes in the governmental funds as a deferred inflow is: 239,000

The following deferred outflows below are not current assets or financial resources and the following deferred inflows are not current liabilities due and payable in the current period and therefore are not reported in the Balance Sheet:

Deferred outflows related to pension	\$ 51,041	
Deferred inflows related to pension	<u>(29,818)</u>	
		21,223

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term and related liabilities at year-end consist of:

Capital lease obligations	(64,370)	
Accrued interest payable	(1,400)	
Accrued compensated absences	(97,412)	
Net pension liability	<u>(116,195)</u>	
		<u>(279,377)</u>

**Net Position - Governmental Activities** \$ 7,450,175

See accompanying independent auditors' report and notes to the financial statements.

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds**

**Town of China, Maine**

**For the Year Ended June 30, 2019**

	<u>General</u>	<u>D.L. Young Scholarship</u>	<u>TIF District</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>					
Taxes	\$ 6,990,773	\$ -	\$ 361,292	\$ -	\$ 7,352,065
Intergovernmental revenues	732,636	-	-	-	732,636
Other revenues	<u>315,048</u>	<u>19,900</u>	<u>-</u>	<u>3,342</u>	<u>338,290</u>
<b>Total Revenues</b>	8,038,457	19,900	361,292	3,342	8,422,991
<b>Expenditures</b>					
Current					
Administration	871,281	-	-	1,959	873,240
Protection	196,269	-	-	-	196,269
Public works	1,148,997	-	-	-	1,148,997
Solid waste operations	344,615	-	-	-	344,615
Community services	44,103	21,742	-	36,930	102,775
Education	4,860,075	-	-	-	4,860,075
Recreation	18,072	-	-	-	18,072
County tax	425,302	-	-	-	425,302
Community development	-	-	131,062	-	131,062
Capital outlay - special projects	<u>708,656</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>708,656</u>
<b>Total Expenditures</b>	<u>8,617,370</u>	<u>21,742</u>	<u>131,062</u>	<u>38,889</u>	<u>8,809,063</u>
<b>Revenues Over (Under) Expenditures</b>	(578,913)	(1,842)	230,230	(35,547)	(386,072)
<b>Other Financing Sources (Uses)</b>					
Operating transfers in	492,416	-	-	30,000	522,416
Operating transfers out	(15,000)	-	(507,416)	-	(522,416)
Change in investment value	<u>-</u>	<u>101,444</u>	<u>-</u>	<u>-</u>	<u>101,444</u>
<b>Total Other Financing Sources (Uses)</b>	<u>477,416</u>	<u>101,444</u>	<u>(507,416)</u>	<u>30,000</u>	<u>101,444</u>
<b>Revenues and Other Sources Over Expenditures and Other Uses</b>	(101,497)	99,602	(277,186)	(5,547)	(284,628)
Fund balances at beginning of year	<u>2,170,099</u>	<u>981,126</u>	<u>626,834</u>	<u>138,269</u>	<u>3,916,328</u>
<b>Fund Balances at End of Year</b>	<u>\$ 2,068,602</u>	<u>\$ 1,080,728</u>	<u>\$ 349,648</u>	<u>\$ 132,722</u>	<u>\$ 3,631,700</u>

See accompanying independent auditors' report and notes to the financial statements.

# Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

## Town of China, Maine

**As of June 30, 2019**

**Net Change in Fund Balances - Total Governmental Funds** \$ (284,628)

Amounts reported for governmental activities in the Statement of Activities are different because:

Property tax revenues are presented on the modified accrual basis of accounting in the governmental funds but in the Statement of Activities, property tax revenue is reported under the accrual method. The current year change in unavailable revenue - property tax revenue reported in the governmental funds and not in the Statement of Activities is: 9,000

Governmental funds report capital asset additions as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense and capital asset additions were different in the current period:

Capital asset additions	\$ 1,256,977	
Depreciation expense	<u>(334,251)</u>	
		922,726

Governmental funds report the long-term obligation payments made by RSU #18 on behalf of the Town as revenues. However, in the Statement of Activities, these amounts are reported as a reduction of the receivable from RSU #18 . (60,339)

Governmental funds report the sale of capital assets as revenues. However, in the Statement of Activities, the sale of those assets is recognized as a gain or loss, depending on the sale and accumulated depreciation amounts. This is the amount by which the loss on sale of capital assets differed from capital asset sale proceeds in the current period:

Capital asset sale proceeds	(5,625)	
Gain on sale of capital assets	<u>4,258</u>	
		(1,367)

Bond proceeds, issuance of long-term debt and entering into capital lease obligations provide current resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt and capital lease obligation 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 by which repayments differed from proceeds and additions to debt and capital lease obligations in the current period:

Reductions in capital lease obligations	<u>60,339</u>	
		60,339

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Change in accrued compensated absences	9,996	
Change in accrued interest payable	2,200	
Adjustment to pension expense	<u>51,063</u>	
		<u>63,259</u>

**Change in Net Position of Governmental Activities** **\$ 708,990**

See accompanying independent auditors' report and notes to the financial statements.



**Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund**

**Town of China, Maine**

**For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual (Budgetary Basis)	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 7,324,414	\$ 7,162,244	\$ 7,352,065	\$ 189,821
Intergovernmental revenues	590,517	590,517	732,636	142,119
Other revenues	201,350	228,496	302,115	73,619
<b>Total Revenues</b>	<b>8,116,281</b>	<b>7,981,257</b>	<b>8,386,816</b>	<b>405,559</b>
<b>Expenditures</b>				
Current				
Administration	887,535	888,681	847,194	41,487
Protection	227,891	227,891	204,838	23,053
Public works	1,066,511	904,341	1,233,430	(329,089)
Solid waste operations	339,601	365,601	344,615	20,986
Community services	61,273	61,273	44,103	17,170
Education	4,860,257	4,860,257	4,860,075	182
Recreation	26,000	26,000	12,045	13,955
County tax	425,302	425,302	425,302	-
Capital outlay - special projects	894,196	894,196	728,656	165,540
<b>Total Expenditures</b>	<b>8,788,566</b>	<b>8,653,542</b>	<b>8,700,258</b>	<b>(46,716)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(672,285)</b>	<b>(672,285)</b>	<b>(313,442)</b>	<b>358,843</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	492,416	492,416	492,416	-
Operating transfers out	(362,925)	(362,925)	(376,292)	(13,367)
Utilization of unassigned fund balance	453,144	453,144	-	(453,144)
Utilization of assigned fund balance	130,266	130,266	-	(130,266)
<b>Total Other Financing Sources (Uses)</b>	<b>712,901</b>	<b>712,901</b>	<b>116,124</b>	<b>(596,777)</b>
<b>Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>\$ 40,616</b>	<b>\$ 40,616</b>	<b>(197,318)</b>	<b>\$ (237,934)</b>
Budgetary fund balance at beginning of year			1,594,037	
<b>Budgetary Fund Balance at End of Year</b>			<b>\$ 1,396,719</b>	

See accompanying independent auditors' report and notes to the financial statements.

## Notes to Financial Statements

### Town of China, Maine

#### Note A - Summary of Significant Accounting Policies

The Town of China, Maine operates under a Selectboard - Town Manager form of government. The accounting policies of the Town of China, Maine, conform to United States generally accepted accounting principles (GAAP). The Town applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. The more significant accounting policies established in GAAP and used by the Town are discussed below.

#### **Principles Determining Scope of Reporting Entity**

The basic financial statements include the accounts of all Town operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in GAAP include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Town holds the corporate powers of the organization
- the Town appoints a voting majority of the organization's board
- the Town is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Town
- there is fiscal dependency by the organization on the Town

Based on the aforementioned criteria, the Town of China has no component units.

#### **Basis of Presentation**

##### Government-wide Financial Statements

The statement of net position and statement of activities report information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. 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 services for support. Currently, the Town has no business-type activities.

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 does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note A - Summary of Significant Accounting Policies - Continued

##### Government-wide Financial Statements - Continued

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

##### Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures.

##### Governmental Activities

Governmental funds are identified as either general, special revenue, capital projects, or permanent funds based upon the following guidelines.

The *General Fund* is the operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

*Special Revenue Funds* are used to account for the proceeds of specific sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes.

*Permanent Funds* are used to account for resources legally held in trust. All resources of the fund, including any earnings on invested resources, may be used to support the organization as stipulated by the specific trust instrument.

##### **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurements made, regardless of the measurement focus applied.

##### Accrual

Both governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note A - Summary of Significant Accounting Policies - Continued

##### Modified Accrual

Governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt is recognized when due.

##### Cash and Cash Equivalents

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments.

##### Investments

The Town follows GASBS No. 31, Accounting and Reporting of Certain Investments and External Investment Pools. Under GASBS No. 31, certain investments held by governments are reported at their fair value in the balance sheet. Unrealized gains and losses are included in the statement of revenues, expenditures and changes in fund balance.

##### Capital Assets

In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$3,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line method. Estimated useful lives are as follows: land improvements, 15 to 20 years; buildings and improvements, 20 to 50 years; infrastructure, 5 to 60 years; and vehicles and equipment, 3 to 25 years.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

##### Vacation and Sick Leave

Under the terms of personnel policies, vacation leave is granted in varying amounts according to length of service. Sick leave is granted in equal amounts to all employees. In some cases, employees are entitled to payment for unused vacation upon termination or retirement.

## **Notes to Financial Statements - Continued**

### **Town of China, Maine**

#### **Note A - Summary of Significant Accounting Policies - Continued**

##### **Budget**

The Town of China's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

- Early in the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
- A vote of the inhabitants of the Town was then taken for the purpose of adopting the proposed budget after public notice of the vote was given.
- The budget was adopted subsequent to passage by the inhabitants of the Town.

The Town does not adopt budgets for special revenue funds, except for the Tax Increment Financing District.

##### **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

##### **Interfund Activity**

Interfund activity is reported as loans, reimbursements, or transfers. Loans are reported as interfund loan receivables and payables as appropriate and are subject to elimination upon consolidation in the government-wide presentation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related costs as a reimbursement. Since not all funds maintain a separate cash account, cash is pooled in the General Fund cash account and activity for individual funds are recorded through the General Fund and each respective individual fund through the recognition of a "due to/due from" as appropriate. The due to/from other funds balances are subject to elimination upon consolidation in the government-wide presentation. All interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

##### **Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are reported as an expense in the period incurred.

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note A - Summary of Significant Accounting Policies - Continued

##### Long-Term Obligations - Continued

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 the actual debt proceeds received, are reported as debt service expenditures.

##### Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position and the governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until that time. The Town has one item that meets this criterion, deferred pensions, which is reported in the statement of net position.

In addition to liabilities, the statement of net position and the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town has one type of item, unavailable revenue, which results from property taxes, which arises under the modified accrual basis of accounting that qualifies for reporting in this category and is reported in the governmental funds balance sheet. The Town also has one type of item, deferred pensions, which is reported in the statement of net position.

##### Revenue Recognition - Property Taxes

The Town's property tax for the current year was levied August 20, 2018, on the assessed value listed as of April 1, 2018, for all real and personal property located in the Town. Taxes were due September 28, 2018, and March 30, 2019. Interest on unpaid taxes commenced on September 29, 2018 and March 31, 2019, at 8% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as unavailable revenue from property taxes.

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 \$40,616 for the year ended June 30, 2019.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. 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.

At June 30, 2019, 27% of the taxes receivable balance was due from one company.

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note A - Summary of Significant Accounting Policies - Continued

##### Pensions

In government-wide financial statements, retirement plans (pensions) are required to be recognized and disclosed using the accrual basis of accounting (see Note H and the required supplementary information beginning on page 40), regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

In general, the Town recognizes a net pension liability, which represents the Town's proportionate share of the excess of the total pension liability over the fiduciary net position of the pension reflected in the actuarial report provided by the Maine Public Employees Retirement System (MainePERS). The net pension liability is measured as of the Town's prior fiscal year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

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 Participating Local District (PLD) Consolidation Plan and additions to/deductions from PLD Consolidation Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Consolidation 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.

Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed basis five-year period of recognition.

##### Government-wide Fund Net Position

Government-wide net position is divided into three components:

*Net investment in capital assets* - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

*Restricted net position* - consist of net asset position that is restricted by the Town's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note A - Summary of Significant Accounting Policies - Continued

##### Government-wide Fund Net Position - Continued

*Unrestricted* - All other net asset positions are reported in this category.

##### Governmental Fund Balances

In the governmental fund financial statements, fund balances are classified 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 are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed through constitutional provisions or enabling legislation.

*Committed* - resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

*Assigned* - resources neither restricted nor committed for which a government has a stated intended use as established by the Selectboard or a body or official to which the Selectboard has designated the authority to assign amounts for specific purposes.

*Unassigned* - resources which cannot be properly classified in one of the other four categories.

##### Use of Restricted Resources

The Town has no formal fund balance policy. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

#### Note B - Cash and Investments

The Town conducts all its banking and investment transactions with depository banks and investment firms.

##### Custodial Credit Risk - Deposits

At June 30, 2019, the carrying amount of the Town's deposits was \$2,532,697 and the bank balance was \$2,621,522. The difference between these balances relates to deposits in transit and outstanding checks. 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 does not have a deposit policy on custodial credit risk. As of June 30, 2019, \$738,091 of the Town's bank balance of \$2,621,522 was exposed to credit risk as follows:

Uncollateralized	\$ <u>127</u>
Collateralized with securities held by the pledging financial institution	\$ <u>737,964</u>



## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note B - Cash and Investments - Continued

##### Investments

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements, certain corporate stocks, bonds and mutual funds.

##### Interest Rate Risk

The Town does not have an investment policy on interest rate risk. At June 30, 2019, the Town had the following investments and maturities:

<u>Investment Types</u>	<u>Fair Value</u>	<u>Maturity</u>			
		<u>Not Applicable</u>	<u>Less than 1 Year</u>	<u>1-5 years</u>	<u>More than 5 years</u>
Certificate of deposit	\$ 20,268	\$ -	\$ -	\$ -	\$ 20,268
Corporate bonds	414,712	-	-	214,429	200,283
Common stock	549,446	549,446	-	-	-
Mutual funds	101,102	101,102	-	-	-
	<u>\$ 1,085,528</u>	<u>\$ 650,548</u>	<u>\$ -</u>	<u>\$ 214,429</u>	<u>\$ 220,551</u>

##### Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have an investment policy on custodial credit risk. As of June 30, 2019, the Town had no investments subject to custodial credit risk.

##### Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town does not have an investment policy on credit risk. At June 30, 2019, the Town had the following credit quality distribution in debt securities:

<u>Standard &amp; Poor Rating</u>	<u>Fair Value</u>
AA	\$ 15,364
A	201,637
BBB	197,711
Total debt securities	<u>\$ 414,712</u>

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note C - Capital Assets

A summary of capital asset transactions for the year ended June 30, 2019, follows:

<b>Governmental Activities:</b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Non-Depreciable Assets:				
Land	\$ 415,565	\$ 8,642	\$ -	\$ 424,207
Construction in progress	52,002	492,416	16,755	527,663
Depreciable Assets:				
Buildings	1,483,880	5,500	-	1,489,380
Equipment	1,113,252	81,883	8,200	1,186,935
Improvements	240,267	11,495	-	251,762
Land improvements	995,888	636,804	-	1,632,692
Vehicles	<u>1,318,566</u>	<u>36,992</u>	<u>-</u>	<u>1,355,558</u>
Totals at historical cost	5,619,420	1,273,732	24,955	6,868,197
Less Accumulated Depreciation:				
Buildings	718,954	49,632	-	768,586
Equipment	834,733	58,335	6,833	886,235
Improvements	127,904	12,924	-	140,828
Land improvements	478,279	98,798	-	577,077
Vehicles	<u>607,650</u>	<u>114,562</u>	<u>-</u>	<u>722,212</u>
Total accumulated depreciation	<u>2,767,520</u>	<u>334,251</u>	<u>6,833</u>	<u>3,094,938</u>
Capital Assets, Net	<u>\$ 2,851,900</u>	<u>\$ 939,481</u>	<u>\$ 18,122</u>	<u>\$ 3,773,259</u>

Depreciation expense was charged to the following functions:

<b>Governmental Activities:</b>	
Administration	\$ 36,209
Protection	54,056
Public works	186,841
Solid waste operations	53,166
Recreation	2,969
Community development	<u>1,010</u>
Total governmental activities depreciation expense	<u>\$ 334,251</u>

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note D - Interfund Receivables and Payables

Interfund balances at June 30, 2019, consisted of the following:

<b>Governmental Activities:</b>	<u>Due from</u>	<u>Due to</u>	
<i>General Fund:</i>			
<u>Special Revenue Funds:</u>			
Major Special Revenue Fund: TIF Fund	\$ -	\$ (401,612)	
Non-major Special Revenue Funds	50,964	(14,228)	
<u>Permanent Funds:</u>			
Major Permanent Fund: D.L. Young Scholarship	24,500	-	
Non-major Permanent Funds	-	(120,994)	
	<u>75,464</u>	<u>(536,834)</u>	\$ (461,370)
 <i>Major Special Revenue Fund:</i>			
General Fund	401,612	-	
Non-major Special Revenue Funds: CRLA	-	(48,464)	
	<u>401,612</u>	<u>(48,464)</u>	353,148
 <i>Non-major Special Revenue Funds:</i>			
General Fund	14,228	(50,964)	
Major Special Revenue Fund: TIF Fund	48,464	-	
	<u>62,692</u>	<u>(50,964)</u>	11,728
 <i>Major Permanent Fund: D.L. Young Scholarship:</i>			
General Fund	-	(24,500)	(24,500)
 <i>Non-major Permanent Funds:</i>			
General Fund	120,994	-	120,994
<b>Net Governmental Activities</b>	<u>\$ 660,762</u>	<u>\$ (660,762)</u>	<u>\$ -</u>

All interfund balances resulted from (1) the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note E - Interfund Transfers

Interfund transfers for the year ended June 30, 2019 consisted of the following amounts:

<b>Governmental Activities:</b>	<u>Transfers in</u>	<u>Transfers out</u>		
<i>General Fund:</i>				
Major Special Revenue Fund - TIF Fund	\$ 492,416	\$ -		
Non-major Special Revenue Funds	<u>-</u>	<u>(15,000)</u>		
	492,416	(15,000)	\$	477,416
 <i>Major Special Revenue Fund - TIF Fund:</i>				
General Fund	-	(492,416)		
Special Revenue Fund - CRLA	<u>-</u>	<u>(15,000)</u>		
	-	(507,416)		(507,416)
 <i>Non-major Special Revenue Funds (CRLA):</i>				
General Fund	15,000	-		
Major Special Revenue Fund - TIF Fund	<u>15,000</u>	<u>-</u>		
	30,000	-		30,000
<b>Net Governmental Activities</b>	<u>\$ 522,416</u>	<u>\$ (522,416)</u>	<u>\$</u>	<u>-</u>

Transfers are used to finance various programs accounted for in other funds in accordance with budgetary authorizations.

#### Note F - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2019, was as follows:

<b>Governmental Activities:</b>	Beginning			Ending	Amounts
	<u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u>	<u>Due within</u>
					<u>One Year</u>
Capital lease obligations	\$ 124,709	\$ -	\$ 60,339	\$ 64,370	\$ 64,370
Net pension liability	162,489	-	46,294	116,195	-
Compensated absences	<u>107,408</u>	<u>52,758</u>	<u>62,754</u>	<u>97,412</u>	<u>45,000</u>
Total Governmental	<u>\$ 394,606</u>	<u>\$ 52,758</u>	<u>\$ 169,387</u>	<u>\$ 277,977</u>	<u>\$ 109,370</u>

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note F - Long-Term Liabilities - Continued

##### Capital Lease Obligations:

The present value of capital lease obligations and future years' minimum lease payments are as follows:

<u>Year ending June 30,</u>	
2020	\$ 65,848
Less amount representing interest (various rates)	<u>1,478</u>
Obligations under capital leases	<u>\$ 64,370</u>

The lease obligations represent fixed assets owned by the school department. The Town is obligated to make these lease payments. These obligations are included in a receivable for long-term obligations from RSU #18.

#### Note G - Joint Venture (Interlocal Solid Waste Agreement)

The Town is a member of an interlocal solid waste agreement with 187 other participating municipalities. The Municipal Review Committee, Inc. (MRC) is a quasi-municipal non-profit, non-capital stock corporation established to own and operate a solid waste system to service its member municipalities. China joined MRC in 1991 and signed an agreement in the Spring of 2018 to stay in the joint venture until April 2033. MRC's Board of Directors annually considers distributing cash in excess of Board designated reserves back to the member municipalities. China's pro rata share determined by the amount of solid waste delivered to the plant in the past year did not result in a receipt for the year ended June 30, 2019. The Town's proportionate interest in the net assets of MRC on March 31, 2019, the date of MRC's most recent audited financial statements, was approximately \$303,000 (1.07%). Complete financial statements may be obtained from MRC at 395 State Street, Ellsworth, Maine 04605.

#### Note H - Pension Plan

##### Plan Description

The Town provides pension benefits to eligible employees through cost sharing multiple-employer defined benefit pension plans (pension plans) administered by the Maine Public Employees Retirement System (MainePERS) and is part of the Participating Local District (PLD) Consolidation Plan. Permanent Town employees working full time are included in the pension plan. MainePERS issues a publicly available financial report that can be obtained on the MainePERS website. There are currently six active participants from the Town.

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note H - Pension Plan - Continued

##### **Benefits Provided**

MainePERS provides retirement, disability, and death benefits to plan members. Retirement benefits are vested after five years of services. Employees who retire at or after age sixty or sixty-five (depending on their normal retirement age) with one year of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to two percent of the average of their highest three years earnings per year of service. Cost of living increases are available for services rendered after July 1, 2008. The maximum annual increase is 3%.

Disability benefits may be available if an employee participating in the plan becomes mentally or physically disabled while in MainePERS-covered service and is permanently unable to perform the duties of his/her position. The amount of the disability benefit is either 66 2/3% or 59% of the average final compensation, depending on the date the employee was hired.

Ordinary death benefits are available if death occurs before retirement. Beneficiaries can receive either a lump-sum refund of the employee's contributions and interest or a monthly benefit. If death occurs as a result of an injury while working or while the employee is working, accidental death benefits are also available

##### **Contributions**

Contribution requirements are set by the MainePERS Board of Trustees. Participants were required to contribute 8.0% of their annual gross salary to the plan and the Town is required to contribute 10.0% for the year ended June 30, 2019. Contributions to the pension plan from the Town were \$23,541 for the year ended June 30, 2019.

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

At June 30, 2019, the Town reported a liability of \$116,195 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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 PLDs, actuarially determined. At June 30, 2018, the Town's proportion was 0.042456% which was an increase of 0.002770% from its proportion measured as of June 30, 2017.

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note H - Pension Plan - Continued

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

At June 30, 2019, the Town reported a liability of \$116,195 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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 PLDs, actuarially determined. At June 30, 2018, the Town's proportion was 0.042456% which was an increase of 0.002770% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Town recognized pension expense (revenue) of \$(27,432). Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 364	\$ 1,277
Net difference between projected and actual earnings on pension plan investments	-	28,056
Changes of assumptions	18,546	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	8,590	485
Town contributions subsequent to the measurement date	<u>23,541</u>	<u>-</u>
	<u>\$ 51,041</u>	<u>\$ 29,818</u>

Deferred outflows of resources and deferred inflows of resources on the previous page represents the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note H - Pension Plan - Continued

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

Of the amount reported as a deferred outflow of resources related to pensions resulting from Town contributions subsequent to the measurement date, \$23,541 will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. 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>	
2019	\$ 19,606
2020	4,415
2021	(19,087)
2022	(7,252)

##### **Actuarial assumptions**

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<b><u>2018</u></b>
Inflation	2.75%
Salary increases	2.75% plus merit component based on employee's years of service
Investment rate of return	6.75%
COLA	1.91%

Mortality rates were based on the sex distinct RP-2000 Combined Mortality Table, as appropriate, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actual experience study for the period June 30, 2012 through June 30, 2015.



## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note H - Pension Plan - Continued

##### Actuarial assumptions - 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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public equity	30%	6.0%
Private equity	15%	7.6%
Traditional credit	7.5%	3.0%
Alternative credit	5%	4.2%
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Natural resources	5%	5.0%
U.S. Government	7.5%	2.3%
Risk Diversifiers	<u>10%</u>	5.9%
	<u>100%</u>	

##### Discount rate

The discount rate used to measure the total pension liability was 6.75%. 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 Towns will be made at contractually required rates, actuarially determined. Based on those 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.

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note H - Pension Plan - Continued

##### **Sensitivity of the Town's proportionate share of the net pension liability to changes in the discount rate**

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75%, 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 one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Discount Rate (6.75%)	1% Increase (7.75%)
Town's proportionate share of the net pension liability (asset)	\$ 273,857	\$ 116,195	\$ (31,175)

##### **Pension plan fiduciary net position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued MainePERS financial statements. The plan's fiduciary net position has been determined on the same basis as that used by the plan.

#### Note I - Deferred Compensation Plan

For employees who do not qualify for the PLD Consolidation Plan through MainePERS, the Town offers a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The plan offers a matching contribution equal to the greater of the MainePERS contribution for the PLD Consolidation Plan (10% for the year ended June 30, 2019) or 7%.

All amounts of compensation deferred under the plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are solely the property and rights of the participants. All assets are protected from any claims on the Town and from any use by the Town other than paying benefits to employees and their beneficiaries in accordance with the plans.

The Town's contribution to the retirement plan was \$22,262 for the year ended June 30, 2019.

#### Note J - Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the Town either carries commercial insurance, or is effectively self-insured. Currently, the Town carries commercial insurance for any risks of loss to which it may be exposed.

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note J - Risk Management - Continued

Based on the coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2019.

#### Note K - Budget to Actual Reconciliation

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with generally accepted accounting principles follows:

##### **Budgetary Basis:**

Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (197,318)
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##### *Sources/inflows of resources reconciling items:*

The Town budgets property taxes on a gross basis but a portion of the property taxes levied are recognized in special revenue funds under generally accepted accounting principles.	(361,292)
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Interest income allocated to assigned balances not included in general fund operating budget	6,123
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Miscellaneous income allocated to assigned balances not included in general fund operating budget	6,810
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##### *Uses/outflows of resources reconciling items:*

The Town does not budget to use assigned fund balance amounts which have been expended during the current year (See Note L):

Reserve expenditures	(147,077)
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Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>591,257</u>
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##### **Generally Accepted Accounting Principles Basis:**

Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (101,497)</u>
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## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note L - Fund Balances

At June 30, 2019, the nonspendable fund balance consisted of the following:

	Permanent <u>Funds</u>
Dinsmore Assistance	\$ 500
Cemetery Care	72,585
D.L. Young Scholarship	<u>649,736</u>
	<u>\$ 722,821</u>

At June 30, 2019, the restricted fund balance consisted of the following:

	General <u>Fund</u>	Permanent <u>Funds</u>	Special <u>Revenues</u>
Holiday Giving	\$ 3,241	\$ -	\$ -
China Middle School Heritage Tour	1,782	-	-
Dinsmore Assistance	-	259	-
Cemetery Care	-	47,650	-
D.L. Young Scholarship	-	430,992	-
CMP/China Lake TIF	-	-	349,648
Fuel Assistance Fund	-	-	14,228
	<u>\$ 5,023</u>	<u>\$ 478,901</u>	<u>\$ 363,876</u>

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note L - Fund Balances - Continued

At June 30, 2019, the assigned general fund balance consisted of the following:

	Balance at <u>7/1/2018</u>	<u>Appropriated</u>	<u>Additions</u>	<u>Reductions</u>	Balance at <u>6/30/2019</u>
<i>Carryforwards:</i>					
State revenue sharing	\$ 245,690	\$ (272,000)	\$ 204,984	\$ -	\$ 178,674
Road assistance	316	-	-	-	316
Cemeteries purchase	3,424	-	875	-	4,299
Emergency services supplies	5,000	-	-	-	5,000
Bulk storage tank	11,461	-	-	-	11,461
Transfer station furnace	2,700	-	-	-	2,700
Box trailers	10,000	-	-	10,000	-
Revaluation	10,530	-	-	-	10,530
Project Learning Tree	8,265	-	-	-	8,265
Land purchases	10,000	-	-	8,642	1,358
Emergency shelter septic and well	13,038	20,000	-	11,564	21,474
Police services	5,000	-	-	-	5,000
Transfer station capital equipment	<u>16,979</u>	<u>-</u>	<u>17,166</u>	<u>28,427</u>	<u>5,718</u>
Total carryforwards	342,403	(252,000)	223,025	58,633	254,795

## Notes to Financial Statements - Continued

### Town of China, Maine

#### Note L - Fund Balances - Continued

	Balance at <u>7/1/2018</u>	<u>Appropriated</u>	<u>Additions</u>	<u>Reductions</u>	Balance at <u>6/30/2019</u>
<i>Other Reserves:</i>					
China Village Volunteer FD	311	-	3	-	314
Equipment reserve	64,113	200,000	1,057	115,567	149,603
Compactor reserve	39,878	-	396	-	40,274
Boat launch reserve	1,703	-	17	-	1,720
Growth management reserve	9,383	-	93	-	9,476
Fire Department reserve	85,071	20,000	945	-	106,016
Sand/salt shed	22,591	-	225	-	22,816
Lake access	125,229	-	1,245	-	126,474
Weeks Mills FD building	10,205	3,966	121	-	14,292
Recreation reserve	15,000	(148)	148	-	15,000
Legal reserve	36,549	-	363	25,631	11,281
Community days	13,663	-	6,950	5,879	14,734
Rescue reserve	43,330	2,826	445	-	46,601
Planning Board	8,000	(79)	79	-	8,000
Dispatching	60,145	1,777	607	-	62,529
PSAP e911	17,789	-	177	-	17,966
South China VFD	5,477	-	54	-	5,531
2018 Bi-Centennial	10,077	-	-	-	10,077
Accrued compensation reserve	-	1,623	8	-	1,631
Unemployment claims	7,548	-	-	-	7,548
Total other reserves	<u>576,062</u>	<u>229,965</u>	<u>12,933</u>	<u>147,077</u>	<u>671,883</u>
	<u>\$ 918,465</u>	<u>\$ (22,035)</u>	<u>\$ 235,958</u>	<u>\$ 205,710</u>	<u>\$ 926,678</u>

#### Note M - Expenditures Over Appropriations

The following appropriation was exceeded by actual expenditures:

Road Maintenance		<u>Excess</u>
	\$	251,752

**Schedule of Revenues, Expenditures and Changes in Fund Balance (1 of 4)  
Budget and Actual - General Fund**

**Town of China, Maine**

**For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual (Budgetary Basis)	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property taxes	\$ 6,415,914	\$ 6,415,914	\$ 6,387,861	\$ (28,053)
Excise taxes	878,500	716,330	936,082	219,752
Interest and costs on taxes	30,000	30,000	28,122	(1,878)
<b>Total Taxes</b>	<u>7,324,414</u>	<u>7,162,244</u>	<u>7,352,065</u>	<u>189,821</u>
Intergovernmental:				
State revenue sharing	172,000	172,000	204,984	32,984
Road assistance	55,000	55,000	53,384	(1,616)
Homestead reimbursement	246,339	246,339	246,339	-
Tax reimbursements and relief	49,980	49,980	51,464	1,484
General assistance	3,000	3,000	5,183	2,183
Other State funding	-	-	107,084	107,084
RSU debt and capital lease funding	64,198	64,198	64,198	-
<b>Total Intergovernmental</b>	<u>590,517</u>	<u>590,517</u>	<u>732,636</u>	<u>142,119</u>
Other Revenues:				
Interest on investments	19,500	19,500	20,801	1,301
Permits and fees	61,000	61,000	67,029	6,029
Miscellaneous revenues	16,350	43,496	93,849	50,353
Solid waste revenues	104,500	104,500	120,436	15,936
<b>Total Other Revenues</b>	<u>201,350</u>	<u>228,496</u>	<u>302,115</u>	<u>73,619</u>
<b>Total Revenues</b>	<u>8,116,281</u>	<u>7,981,257</u>	<u>8,386,816</u>	<u>405,559</u>

See accompanying independent auditors' report.

**Schedule of Revenues, Expenditures and Changes in Fund Balance (2 of 4)  
Budget and Actual - General Fund**

**Town of China, Maine**

**For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual (Budgetary Basis)	Variance Positive (Negative)
	Original	Final		
<b>Expenditures</b>				
Administration:				
Administrative payroll costs	\$ 388,443	\$ 388,443	\$ 409,859	\$ (21,416)
Administrative expenses	109,980	109,980	97,785	12,195
Planning Board expenses	2,363	2,363	1,156	1,207
Association dues	4,862	4,862	5,013	(151)
Assessing	47,500	47,500	37,804	9,696
Computer costs	24,000	24,000	21,901	2,099
Legal services	10,000	11,146	11,146	-
Insurance and benefits	300,387	300,387	262,530	37,857
<b>Total Administration</b>	<b>887,535</b>	<b>888,681</b>	<b>847,194</b>	<b>41,487</b>
Protection:				
Constable services	43,082	43,082	24,142	18,940
Fire departments	96,500	96,500	96,414	86
China rescue squad	16,100	16,100	16,100	-
Health officer	1,121	1,121	-	1,121
E-911	26,914	26,914	26,914	-
Dispatching	23,000	23,000	23,000	-
Emergency services insurance	21,174	21,174	18,268	2,906
<b>Total Protection</b>	<b>227,891</b>	<b>227,891</b>	<b>204,838</b>	<b>23,053</b>
Public Works:				
Road maintenance	1,031,211	869,041	1,205,225	(336,184)
Street signs	2,500	2,500	761	1,739
Street lights	7,200	7,200	6,894	306
Cemeteries	25,600	25,600	20,550	5,050
<b>Total Public Works</b>	<b>1,066,511</b>	<b>904,341</b>	<b>1,233,430</b>	<b>(329,089)</b>
<b>Solid Waste Operations</b>	<b>339,601</b>	<b>365,601</b>	<b>344,615</b>	<b>20,986</b>

See accompanying independent auditors' report.



**Schedule of Revenues, Expenditures and Changes in Fund Balance (3 of 4)  
Budget and Actual - General Fund**

**Town of China, Maine**

**For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual (Budgetary Basis)	Variance Positive (Negative)
	Original	Final		
<b>Expenditures - continued</b>				
Community Services:				
General assistance	\$ 16,000	\$ 16,000	\$ 12,950	\$ 3,050
Social service agencies	17,236	17,236	14,236	3,000
China Historical Society	11,000	11,000	3,526	7,474
South China Library	4,500	4,500	4,500	-
Albert Church Brown Library	4,500	4,500	4,500	-
K.V. Humane Society	7,087	7,087	3,441	3,646
Memorial Day/Veteran's markers	950	950	950	-
<b>Total Community Services</b>	<b>61,273</b>	<b>61,273</b>	<b>44,103</b>	<b>17,170</b>
Education:				
RSU Assessment	4,796,059	4,796,059	4,796,059	-
Heritage Tour	-	-	(182)	182
Capital lease obligations	64,198	64,198	64,198	-
<b>Total Education</b>	<b>4,860,257</b>	<b>4,860,257</b>	<b>4,860,075</b>	<b>182</b>
<b>Total Recreation</b>	<b>26,000</b>	<b>26,000</b>	<b>12,045</b>	<b>13,955</b>
<b>Total County Tax</b>	<b>425,302</b>	<b>425,302</b>	<b>425,302</b>	<b>-</b>

See accompanying independent auditors' report.

**Schedule of Revenues, Expenditures and Changes in Fund Balance (4 of 4)  
Budget and Actual - General Fund**

**Town of China, Maine**

**For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual (Budgetary Basis)	Variance Positive (Negative)
	Original	Final		
<b>Expenditures - continued</b>				
Special Projects:				
Equipment replacement	\$ 337,780	\$ 337,780	\$ 173,230	\$ 164,550
One Room School House	1,000	1,000	1,093	(93)
Oakland Super Park	-	-	260	(260)
Contingency	55,000	55,000	49,907	5,093
Town line	-	-	3,000	(3,000)
Community Development	492,416	492,416	501,166	(8,750)
Red Storage Barn	8,000	8,000	-	8,000
<b>Total Special Projects</b>	<u>894,196</u>	<u>894,196</u>	<u>728,656</u>	<u>165,540</u>
<b>Total Expenditures</b>	<u>8,788,566</u>	<u>8,653,542</u>	<u>8,700,258</u>	<u>(46,716)</u>
<b>Revenues Over (Under) Expenditures</b>	(672,285)	(672,285)	(313,442)	358,843
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	492,416	492,416	492,416	-
Operating transfers out	(362,925)	(362,925)	(376,292)	(13,367)
Utilization of unassigned fund balance	453,144	453,144	-	(453,144)
Utilization of assigned fund balance	130,266	130,266	-	(130,266)
<b>Total Other Financing Sources (Uses)</b>	<u>712,901</u>	<u>712,901</u>	<u>116,124</u>	<u>(596,777)</u>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	\$ 40,616	\$ 40,616	(197,318)	\$ (237,934)
Budgetary fund balance at beginning of year			<u>1,594,037</u>	
<b>Budgetary Fund Balance at End of Year</b>			<u>\$ 1,396,719</u>	

See accompanying independent auditors' report.

**Combining Balance Sheet  
Other Governmental Funds**

**Town of China, Maine**

**As of June 30, 2019**

	<u>Permanent Funds</u>	<u>Special Revenues</u>	<u>Total Other Governmental Funds</u>
<b>Assets</b>			
Cash	\$ -	\$ -	\$ -
Investments	-	-	-
Accounts receivable	-	-	-
Due from other funds	<u>120,994</u>	<u>62,692</u>	<u>183,686</u>
<b>Total Assets</b>	<u>\$ 120,994</u>	<u>\$ 62,692</u>	<u>\$ 183,686</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Due to other funds	<u>\$ -</u>	<u>\$ 50,964</u>	<u>\$ 50,964</u>
<b>Total Liabilities</b>	-	50,964	50,964
<b>Fund Balances</b>			
Nonspendable	73,085	-	73,085
Restricted	<u>47,909</u>	<u>11,728</u>	<u>59,637</u>
<b>Total Fund Balances</b>	<u>120,994</u>	<u>11,728</u>	<u>132,722</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 120,994</u>	<u>\$ 62,692</u>	<u>\$ 183,686</u>

See accompanying independent auditors' report.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Special Revenue Funds**

**Town of China, Maine**

**For the Year Ended June 30, 2019**

	<u>CRLA</u>	<u>Fuel Assistance Reserve</u>	<u>Total</u>
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ -
Interest	-	7	7
Other income	<u>2,000</u>	<u>93</u>	<u>2,093</u>
<b>Total Revenues</b>	2,000	100	2,100
<b>Expenditures</b>			
Current			
Other expenditures	<u>36,930</u>	<u>1,959</u>	<u>38,889</u>
<b>Total Expenditures</b>	<u>36,930</u>	<u>1,959</u>	<u>38,889</u>
<b>Revenues Over (Under) Expenditures</b>	(34,930)	(1,859)	(36,789)
<b>Other Financing Sources (Uses)</b>			
Operating transfers in	30,000	-	30,000
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Sources (Uses)</b>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	(4,930)	(1,859)	(6,789)
Fund balances at beginning of year	<u>2,430</u>	<u>16,087</u>	<u>18,517</u>
<b>Fund Balances at End of Year</b>	<u>\$ (2,500)</u>	<u>\$ 14,228</u>	<u>\$ 11,728</u>

See accompanying independent auditors' report.

**Combining Schedule of Revenues, Expenses and Changes in Fund Balances  
Permanent Funds - Trust Funds**

**Town of China, Maine**

**For the Year Ended June 30, 2019**

	<u>Dinsmore Assistance</u>	<u>Cemetery Care</u>	<u>Total</u>
<b>Revenues</b>			
Principal additions	\$ -	\$ -	\$ -
Investment income	<u>1</u>	<u>1,241</u>	<u>1,242</u>
<b>Total Revenues</b>	1	1,241	1,242
<b>Expenses</b>			
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues Over Expenses</b>	1	1,241	1,242
<b>Other Financing Sources (Uses)</b>			
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues and Other Sources Over Expenses and Other Uses</b>	1	1,241	1,242
Fund balances at beginning of year	<u>758</u>	<u>118,994</u>	<u>119,752</u>
<b>Fund Balances at End of Year</b>	<u>\$ 759</u>	<u>\$ 120,235</u>	<u>\$ 120,994</u>

See accompanying independent auditors' report.

# Schedule of Valuation, Assessment and Collection of Taxes

## Town of China, Maine

For the Year Ended June 30, 2019

### Valuation

Real estate	\$	398,696,600
Personal property		<u>7,373,900</u>
<b>Total Valuation</b>	<b>\$</b>	<b><u><u>406,070,500</u></u></b>

### Assessment

Valuation x Rate - \$406,070,500 x 0.015800	\$	6,415,914
Supplemental taxes		<u>3,741</u>
<b>Total Assessment Charged to Collector</b>	<b>\$</b>	<b>6,419,655</b>

### Collections and Credits

Cash collections	\$	6,275,200
Tax abatements and adjustments		<u>6,325</u>
<b>Total Collections and Credits</b>		<u><u>6,281,525</u></u>

**2019 Taxes and Liens Receivable - June 30, 2019** **\$ 138,130**

See accompanying independent auditors' report.

## Schedule of the Town's Proportionate Share of the Net Pension Liability

### Town of China, Maine

#### Last ten fiscal years\*

	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Town's proportion of the net pension liability (asset)	0.0425%	0.0397%	0.0388%	0.0393%	0.0525%
Town's proportionate share of the net pension liability (asset)	\$ <u>116,195</u>	\$ <u>162,489</u>	\$ <u>206,342</u>	\$ <u>125,468</u>	\$ <u>80,771</u>
Town's covered-employee payroll	\$ <u>292,199</u>	\$ <u>226,194</u>	\$ <u>204,755</u>	\$ <u>202,956</u>	\$ <u>261,056</u>
Town's portortionate share of the net pension liability (asset) as a percentage of its covered employee payroll	39.766%	71.836%	100.775%	61.820%	30.940%
Plan fiduciary net position as a percentage of the total pension liability	91.100%	86.400%	81.600%	88.300%	94.100%

\*The amounts presented for each fiscal year were determined as of June 30 of the preceeding fiscal year. The first year of implementation was June 30, 2015. Therefore, only five years are shown.

See accompanying independent auditors' report.

**Schedule of Town Contributions**

**Town of China, Maine**

**Last ten fiscal years\***

	<u>6/30/2019</u>	<u>6/30/2018</u>	<u>6/30/2017</u>	<u>6/30/2016</u>	<u>6/30/2015</u>
Contractually required contribution	\$ 23,569	\$ 20,341	\$ 18,223	\$ 16,075	\$ 18,196
Contributions in relation to the contractually required contribution	<u>23,569</u>	<u>20,341</u>	<u>18,223</u>	<u>16,075</u>	<u>18,196</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	<u>\$ 292,199</u>	<u>\$ 226,194</u>	<u>\$ 204,755</u>	<u>\$ 202,956</u>	<u>\$ 261,056</u>
Contributions as a percentage of covered-employee payroll	8.066%	8.993%	8.900%	7.920%	6.970%

\*The amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year. The first year of implementation was June 30, 2015. Therefore, only five years are shown.

See accompanying independent auditors' report.



## **Notes to the Required Supplemental Information**

### **Town of China, Maine**

#### **Notes to the Schedule of the Town's Proportionate Share of the Net Pension Liability and the Schedule of Town Contributions**

The information presented in the Schedule of the Town's Proportionate Share of the Net Pension Liability and the Schedule of Town Contributions was determined as part of the actuarial valuation at the dates indicated.

The information presented relates solely to the Town of China and not to the System as a whole.

See accompanying independent auditors' report.



# TOWN OF CHINA



## ANNUAL BUDGET FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021



*Photo: Sunset Ducks (Jody Roberts, 7/17/2014)*

Prepared by Dennis L. Heath, Town Manager  
In Compliance with 30-A M.R.S. § 2636 (12)

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# CONTENTS

PREFACE .....	5
BUDGET SUMMARY .....	7
ADMINISTRATION .....	7
ADMINISTRATION, OTHER .....	8
BOARDS AND COMMITTEES .....	9
ASSOCIATION DUES .....	10
ASSESSING .....	10
LEGAL .....	11
POLICE AND ANIMAL CONTROL .....	11
FIRE AND RESCUE SERVICES .....	11
TRANSFER STATION .....	12
PUBLIC WORKS .....	13
WELFARE .....	14
SOCIAL SERVICES .....	15
COMMUNITY SUPPORT ORGANIZATIONS .....	15
CEMETERY CARE .....	16
CONTINGENCY .....	16
FIRSTPARK .....	17
ACCRUED COMPENSATION .....	17
DEVELOPMENT PROGRAM FUND (TIF) .....	17

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## PREFACE

This represents the second year of the cost-center approach to the annual town budget. We are confident this helps everyone see clearly where expenses are occurring. We again began work in October with the internal staff budget group to formulate the initial proposal to the Select Board and Budget Committee. That proposal appeared very aggressive, but as was expected, the two deliberative bodies made adjustments to arrive at the recommendation here.

The primary contributors to the budget increase this year are found in the Public Works paving schedule and in the Development Program (TIF). Those numbers are discussed in more detail in the respective sections of the budget. Most employees are slated to receive a 3% cost-of-living wage increase, while the three department heads in Administration, Public Works and the Transfer Station are proposed to receive larger increases to bring them up to where they should be as managers. It is important to remember when looking at the staff budget numbers that the amount reflects the total cost for the position, including employer shares of FICA/Medicare, health and dental benefits, pension and workman's compensation insurance premiums.

The table below shows a comparison of this budget to the fiscal year 2019/2020 budget.

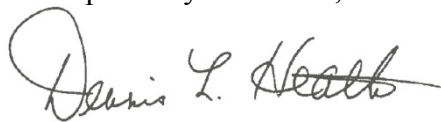
	Budget Committee	Select Board
FY 20/21 Municipal Budget (including TIF)	\$ 4,302,679.00	\$ 4,300,571.00
FY 19/20 Municipal Budget (including TIF)	\$ 3,601,408.89	\$ 3,601,408.89
Proposal vs. FY19/20 Mun. Appr.	\$ 701,270.11	\$ 699,162.11
Estimated revenues raised by taxation	\$ 1,546,907.00	\$ 1,544,799.00
Estimated change to mill rate	43 cents per \$1,000	42 cents per \$1,000

The following legislative changes in 2019 will impact budget revenues:

- Homestead Exemption increases from \$20,000 to \$25,000 for tax years on or after April 1, 2020; municipalities are reimbursed 70% of the lost revenue vs. the former 62.5% for tax years on or after April 1, 2020 (LD 1001)
- Qualifying wind and solar equipment are now exempt from property tax (LD 1430)
- The \$4,000 exemption for those legally blind is limited to their legal place of residence (LD 1798)
- State revenue sharing increases from 2% to 3% (LD 1001)

The following information helps understand how we could conceivably improve our property tax base. The Town has a total of 795 undeveloped lots with 643 of those meeting the minimum lot size (.92 acres) for residential development. With an additional 643 residences, the tax burden would be extended and shared by those new homeowners.

Respectfully submitted,



Dennis L. Heath  
Town Manager

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## BUDGET SUMMARY

	FY19/20 BUDGET	FY20/21 Select Board	FY20/21 Budget Committee
ADMINISTRATION	478,959.83	541,122.00	541,122.00
ADMINISTRATIVE, OTHER	213,126.00	273,500.00	273,500.00
BOARDS AND COMMITTEES	48,163.00	100,130.00	100,130.00
ASSOCIATION DUES	14,517.00	12,501.00	12,501.00
ASSESSING FEES	116,704.05	138,835.00	138,835.00
LEGAL SERVICES	20,000.00	20,000.00	20,000.00
POLICE/ANIMAL CONTROL	92,094.10	93,875.00	93,875.00
FIRE/RESCUE	188,499.00	132,834.00	132,834.00
SOLID WASTE DISPOSAL	513,002.47	598,984.00	596,876.00
ROAD MAINTENANCE	1,198,783.71	1,486,053.00	1,486,053.00
WELFARE ASSISTANCE	16,000.00	16,000.00	16,000.00
SOCIAL SERVICES	12,808.00	10,700.00	10,700.00
COMMUNITY SUPPORT ORGANIZATIONS	67,500.00	183,500.00	183,500.00
CEMETERYC ARE	21,000.00	24,000.00	24,000.00
CONTINGENCY	55,000.00	55,000.00	55,000.00
FIRSTPARK	38,169.00	39,000.00	39,000.00
ACCRUED COMPENSATION	50,000.00	25,000.00	25,000.00
DEVELOPMENT PROGRAM FUND(TIF)	457,082.73	551,620.00	551,620.00
<b>TOTAL</b>	<b>\$3,601,408.89</b>	<b>\$4,302,654.00</b>	<b>\$4,300,546.00</b>

## ADMINISTRATION

Expense for staff travel, training, professional dues and mileage is moved here from Administration, Other to more accurately reflect it as a personnel cost. In prior years, this was only travel.

	FY19/20 BUDGET	FY20/21 PROPOSED
TRAVEL/TRAINING/DUES/MILEAGE	1,000.00	6,000.00
TOWN MEETING MODERATOR	200.00	400.00
ELECTION CLERKS	4,000.00	5,030.00
ELECTION JANITORS	300.00	-
TOWN MANAGER	87,909.12	90,515.00
TOWN MANAGER'S TRAVEL EXPENSE	2,000.00	2,000.00
TOWN CLERK (BH)	81,086.68	91,572.00
DEPUTY CLERK 1 (KG)	15,568.02	-
DEPUTY CLERK 2 (JF)	64,669.43	66,440.00
CODE ENFORC. OFFICER WAGES	-	69,975.00
CODE ENFORC. OFFICER EXPENSES	2,700.00	3,000.00
PUBLIC OFFICIALS LIABILITY INS.	3,641.00	4,000.00
BONDS	1,000.00	1,000.00
OVERTIME	4,000.00	3,000.00
CEO ASSISTANT	71,909.76	-
Deputy Clerk 3 (AF)	70,160.78	70,160.00
Deputy Clerk 5 (MM)	2,500.00	33,280.00
Deputy Clerk 4 (AN)	47,435.48	75,420.00

EMPLOYEE BONUSES	3,000.00	3,000.00
AUGMENTEE	14,879.56	15,330.00
HEALTH OFFICER	1,000.00	1,000.00
<b>TOTAL</b>	<b>\$478,959.83</b>	<b>\$541,122.00</b>
<b>SUPPORTING REVENUES</b>		
FIRSTPARK DIVIDEND		23,000.00
CODE ENFORCEMENT OFFICER FEES		35,000.00
BANK INTEREST		25,000.00
LIEN INTEREST		22,500.00
GENERAL ASSISTANCE REIMBURSEMENT		5,500.00
VETERAN EXEMPTION REIMBURSEMENT		3,000.00
TOWN FEES		10,000.00
CLERK FEES		10,000.00
BOAT EXCISE		9,000.00
STATE REVENUE SHARING		200,000.00
HOMESTEAD EXEMPTION REIMBURSEMENT		150,000.00
UNASSIGNED FUND BALANCE		30,000.00
PROPERTY TAXES		18,122.00
<b>TOTAL</b>		<b>\$541,122.00</b>

## ADMINISTRATION, OTHER

Replacement of the failing telephone system at the Town Office, rehabilitation of the computer network infrastructure, and replacement/upgrade of several outdated computers is included for this budget. Nine (9) of the computers are running Windows 7, which is no longer supported by Microsoft. While a few of the machines are compatible for upgrading, most must be replaced. Moving to an Internet-based phone system will actually save money over time, since we will no longer need the copper-based phone lines. The Capital Expenditure is existing funds to build the planned secure document storage room that was approved in 2019. Town Match for Grants is removed in favor of using TIF program grant match funds. Most grants we would pursue are directly related to economic/community development, so using the TIF program funds is most reasonable.

	FY19/20 BUDGET	FY19/20 PROPOSED
PRINTING & BINDING	6,500.00	6,000.00
HEAT & LIGHT	7,500.00	7,000.00
TELEPHONE	7,000.00	11,000.00
EQUIP/BLDG REPAIRS/MAINTENANCE	10,000.00	12,500.00
POSTAGE	11,000.00	11,000.00
AUDITING SERVICES	16,000.00	17,500.00
TRAINING/SEMINARS/DUES/ETC	5,000.00	-
SUPPLIES	18,500.00	17,500.00
TOWN HEARING NOTICES & ADS	10,180.00	5,000.00
PUBLICATIONS	1,000.00	1,000.00
PHOTOCOPIER	3,000.00	3,000.00
ELECTION COSTS-PRINT, CODE, ETC.	4,200.00	6,000.00

GENERAL LIABILITY INSURANCE	11,311.00	13,500.00
PAVING/STRIPING PARKING LOT	3,000.00	3,000.00
INFO TECHNOLOGY	17,750.00	45,000.00
SECURITY SYSTEM	-	1,500.00
911E SYSTEM	2,500.00	2,500.00
MASS COMMUNICATIONS SYSTEM	4,000.00	4,000.00
HISTORICAL RECORDS PRESERVATION	2,500.00	2,500.00
CAPITAL EXPENDITURES		80,000.00
MULTI-PERIL LIAB PROPERTY INS	2,185.00	2,500.00
ABATEMENTS	15,000.00	15,000.00
TOWN MATCH FOR GRANTS	55,000.00	-
LIEN FEES		6,500.00
<b>TOTAL</b>	<b>\$213,126.00</b>	<b>\$273,500.00</b>
<b>SUPPORTING REVENUES</b>		
HOMESTEAD EXEMPTION REIMBURSE		100,000.00
EQUIPMENT RESERVE		80,000.00
LIEN FEES		6,500.00
PROPERTY TAXES		87,000.00
<b>TOTAL</b>		<b>\$273,500.00</b>

## BOARDS AND COMMITTEES

We discovered that members of some boards and committees need to be funded for attendance at trainings and conferences. For that reason, those boards/committees have been budgeted a modest amount to allow attendance at those trainings/conferences.

	<b>FY19/20 BUDGET</b>	<b>FY20/21 Select Board</b>	<b>FY20/21 Budget Committee</b>
APPEALS BOARD	300.00	1,000.00	1,000.00
BROADBAND COMMITTEE	-	1,000.00	1,000.00
CHINA FOR A LIFETIME COMMITTEE	200.00	2,000.00	2,000.00
COMPREHENSIVE PLANNING COMMITTEE	-		
ECONOMIC DEVELOPMENT COMMITTEE	6,000.00	7,500.00	7,500.00
PLANNING BOARD	4,363.00	5,000.00	5,000.00
BUDGET COMMITTEE	-	1,000.00	1,000.00
BOARD OF ASSESSMENT REVIEW	-	500.00	500.00
CEMETERY COMMITTEE	-		
EMERGENCY PREPAREDNESS COMMITTEE	-		
FORESTRY COMMITTEE	-	1,000.00	1,000.00
RECREATION COMMITTEE	24,000.00	29,900.00	29,900.00
TRANSFER STATION COMMITTEE	-	1,500.00	1,500.00
TAX INCREMENT FINANCING COMMITTEE	-	2,500.00	2,500.00
ROAD COMMITTEE	-		

PARKS (Thurston Park & Town Forest)	4,300.00	36,500.00	36,500.00
SELECT BOARD	9,000.00	10,730.00	10,730.00
<b>TOTAL</b>	<b>\$48,163.00</b>	<b>\$100,130.00</b>	<b>\$100,130.00</b>
<b>SUPPORTING REVENUES</b>			
PROPERTY TAXES			94,130.00
TREE GROWTH			6,000.00
<b>TOTAL</b>			<b>\$100,130.00</b>

## ASSOCIATION DUES

	FY19/20 BUDGET	FY20/21 Select Board	FY20/21 Budget Committee
MAINE MUNICIPAL ASSOCIATION	5,013.00	5,062.00	5,062.00
KV COUNCIL OF GOVERNMENTS	7,004.00	6,939.00	6,939.00
MID-ME CHMBR OF COMMERCE	500.00	500.00	500.00
PROFESSIONAL MEMBERSHIP DUES	2,000.00	-	-
<b>TOTAL</b>	<b>\$14,517.00</b>	<b>\$12,501.00</b>	<b>\$12,501.00</b>
<b>SUPPORTING REVENUES</b>			
PROPERTY TAXES			12,501.00
<b>TOTAL</b>			<b>\$12,501.00</b>

## ASSESSING

Kelly Grotton is now moved into Assessing and is a fully certified Assessor. She will continue to work with Bill Van Tuinen in providing assistance to the Board of Assessors. We expect a continuing shift of responsibility toward Kelly and less to Bill Van Tuinen in the foreseeable future.

	FY19/20 BUDGET	FY20/21 Select Board	FY20/21 Budget Committee
ASSESSOR AGENT	35,000.00	30,000.00	30,000.00
ASSESSING ASSISTANT	46,704.05	74,335.00	74,335.00
MAPPING, ORTHO-IMAGING, ETC.	10,000.00	10,000.00	10,000.00
REVALUATION	25,000.00	20,000.00	20,000.00
TRAINING/DUES		1,000.00	1,000.00
MILEAGE		3,500.00	3,500.00
<b>TOTAL</b>	<b>\$116,704.05</b>	<b>\$138,835.00</b>	<b>\$138,835.00</b>
<b>SUPPORTING REVENUES</b>			
PROPERTY TAXES			138,835.00
<b>TOTAL</b>			<b>\$138,835.00</b>

## LEGAL

	FY19/20 BUDGET	FY20/21 Select Board	FY20/21 Budget Committee
LEGAL SERVICES	20,000.00	20,000.00	20,000.00
<b>TOTAL</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>
<b>SUPPORTING REVENUES</b>			
PROPERTY TAXES			20,000.00
<b>TOTAL</b>			<b>\$20,000.00</b>

## POLICE AND ANIMAL CONTROL

	FY19/20 BUDGET	FY20/21 Select Board	FY20/21 Budget Committee
POLICE WAGES	27,069.30	27,335.00	27,335.00
ACO STIPEND	4,151.80	4,680.00	4,680.00
ACO MILEAGE	2,000.00	1,000.00	1,000.00
SUPPLIES	2,500.00	2,500.00	2,500.00
VEHICLE MAINTENANCE	1,500.00	2,000.00	2,000.00
COMMUNICATIONS	3,000.00	3,000.00	3,000.00
VEHICLE-GAS	2,200.00	2,200.00	2,200.00
SPEEDING CONTROL	2,000.00	2,000.00	2,000.00
POLICE LIABILITY INSURANCE	1,000.00	1,000.00	1,000.00
POLICE VEH INSURANCE	526.00	526.00	526.00
KV HUMANE SOCIETY	7,087.00	7,574.00	7,574.00
LAW ENFORCEMENT DISPATCH	40,060.00	40,060.00	40,060.00
<b>TOTAL</b>	<b>\$93,094.10</b>	<b>\$93,875.00</b>	<b>\$93,875.00</b>
<b>SUPPORTING REVENUES</b>			
PROPERTY TAXES			<b>\$ 93,875.00</b>

## FIRE AND RESCUE SERVICES

We are no longer including funds here for stipends, deciding that a contribution under Community Support Organizations is less contentious. The current balance of the Fire Department Capital Equipment Fund is a little over \$126,000.00, and we have not been presented with a request against that fund, so we are not including a contribution to that fund in this budget year.

	FY19/20 BUDGET	FY20/21 PROPOSED
CHINA VILLAGE VOL FIRE DEPT	24,500.00	26,230.00
SOUTH CHINA VOL FIRE DEPT	24,000.00	24,000.00
WEEKS MILLS VOL FIRE DEPT	27,000.00	18,300.00
FIRE DEPT EMERGENCY VEH INS	5,000.00	5,000.00

WORKERS COMP FIRE/RESCUE	2,000.00	2,000.00
CHINA RESCUE	17,195.00	20,500.00
RESCUE EMER VEHICLE INS	930.00	930.00
MALPRACTICE INS RESCUE	1,824.00	1,824.00
INLAND MARINE INS	1,800.00	1,800.00
PROPERTY/LIABILITY INSURANCE	1,250.00	1,250.00
WTVL PSAP/SOMRSET CTY DISP	23,000.00	31,000.00
FIRE/RESCUE STIPENDS	40,000.00	-
FIRE DEPT CAP EQUIP	20,000.00	-
<b>TOTAL</b>	<b>\$188,499.00</b>	<b>\$132,834.00</b>
<b>SUPPORTING REVENUES</b>		
PROPERTY TAXES		132,834.00
<b>TOTAL</b>		<b>\$132,834.00</b>

## TRANSFER STATION

The Transfer Station will continue to strive toward the Maine goal of 50% recycling of municipal solid waste tonnage by January 2021 (38 M.R.S. § 2132). Two employees will transition to full-time employment to provide better coverage for the Transfer Station's operating schedule. Hauling for Demo Debris is combined with Hauling Costs MSW.

	<b>FY19/20 BUDGET</b>	<b>FY20/21 Select Board</b>	<b>FY20/21 Budget Committee</b>
CAPITAL EXPENDITURES	50,000.00	50,000.00	50,000.00
TS MANAGER (TG)	72,507.38	84,224.00	82,116.00
UTILITIES	10,000.00	10,000.00	10,000.00
SUPPLIES	11,000.00	11,000.00	11,000.00
TIPPING FEES MSW	95,000.00	95,000.00	95,000.00
HAULING COSTS MSW	21,000.00	43,000.00	43,000.00
OTHER EXPENSES	11,400.00	10,400.00	10,400.00
OVER/SHORT	25.00	25.00	25.00
TIPPING FEES FOR DEMO DEBRIS	44,000.00	44,000.00	44,000.00
HAULING FOR DEMO DEBRIS	22,000.00	-	-
RECYCLING	4,000.00	4,000.00	4,000.00
TS ATTENDANT 1 (KR)	67,735.92	77,410.00	77,410.00
TS ATTENDANT 2	16,368.38	24,000.00	24,000.00
TS ATTENDANT 3 (GM)	33,722.65	57,635.00	57,635.00
TS ATTENDANT 4 (AC)	27,173.14	65,290.00	65,290.00
EQUIP - DRIVEABLE	2,500.00	4,000.00	4,000.00
EQUIP - STATIONARY	2,500.00	4,000.00	4,000.00
EMPLOYEE BONUSES	1,500.00	1,500.00	1,500.00
INFO TECHNOLOGY	2,750.00	2,000.00	2,000.00
OVERTIME	1,500.00	1,500.00	1,500.00
TRAINING/TRAVEL/DUES	2,500.00	4,500.00	4,500.00

MULTI-PERIL LIABILITY INS	2,395.00	2,500.00	2,500.00
VEHICLE INSURANCE	925.00	1,000.00	1,000.00
RFID SENSOR SYSTEM	10,500.00	1,000.00	1,000.00
DEP LICENSES	-	1,000.00	1,000.00
<b>TOTAL</b>	<b>\$513,002.47</b>	<b>\$598,984.00</b>	<b>\$596,876.00</b>
<b>SUPPORTING REVENUES</b>			
PALERMO BUDGET			18,000.00
PALERMO BAGS			18,000.00
RECYCLING			23,000.00
MSW FEES			6,500.00
DEMO DEBRIS			50,000.00
PROPERTY TAX			480,376.00
<b>TOTAL</b>			<b>\$595,876.00</b>

## PUBLIC WORKS

For two successive years, we have deferred paving nearly two (2) miles of roads to stay within the budget. Rather than continue to defer critical maintenance of our roads, we have decided to do a one-year catch-up to get on the 8-year cycle that was introduced last year. Additionally, we have determined it to be a proper safety decision to have all our roads striped each year at an estimated cost of \$23,000.00. Please note that the property tax burden for this portion of the budget is just over \$336,000.00; the majority of the cost is funded through motor vehicle excise taxes.

	<b>FY19/20 BUDGET</b>	<b>FY20/21 Select Board</b>	<b>FY20/21 Budget Committee</b>
CONTRACTOR LABOR	24,000.00	15,000.00	15,000.00
CONTRACTOR EQUIPMENT	65,000.00	20,000.00	20,000.00
SHOP SUPPLIES/TOOLS	48,000.00	45,000.00	45,000.00
EQUIPMENT	5,000.00	5,000.00	5,000.00
SAND & SALT SUPPLIES	75,000.00	100,000.00	100,000.00
PAVING AND STRIPING	396,750.00	646,000.00	646,000.00
PW 2 (JC)	61,424.00	80,850.00	80,850.00
UTILITIES	6,000.00	7,000.00	7,000.00
PW 1 (SR)	81,959.91	88,653.00	88,653.00
TREE REMOVAL	20,000.00	20,000.00	20,000.00
MATERIALS	35,000.00	25,000.00	25,000.00
GRADER - TK 4	3,500.00	1,500.00	1,500.00
PW 4 (JL)	56,228.00	75,125.00	75,125.00
PW 3 (JF)	66,737.80	69,925.00	69,925.00
FACILITY MAINTENANCE	17,000.00	17,000.00	17,000.00
12 GMC - TK 2	3,000.00	2,000.00	2,000.00
OVERTIME	35,000.00	57,000.00	57,000.00
TRAINING/TRAVEL/DUES	3,000.00	10,000.00	10,000.00
15 WESTERN STAR - TK 11	10,000.00	10,000.00	10,000.00

PW ASSISTANTS	3,500.00	5,000.00	5,000.00
FUEL FOR TRUCKS	30,000.00	30,000.00	30,000.00
15 INTL - TK12	11,000.00	8,000.00	8,000.00
18 INTL - TK 15	5,000.00	5,000.00	5,000.00
18 INTL - TK 16 (SINGLE AXLE)	5,000.00	5,000.00	5,000.00
INFO TECHNOLOGY	3,750.00	3,500.00	3,500.00
2018 CHEV 3500 & PLOW	2,000.00	2,000.00	2,000.00
CAPITAL EXPENSE	106,000.00	110,000.00	110,000.00
BONUSES	1,500.00	2,800.00	2,800.00
STREET SIGNS	2,500.00	2,500.00	2,500.00
STREET LIGHTS	10,000.00	10,000.00	10,000.00
MULTI-PERIL LIABILITY INS	1,031.00	1,200.00	1,200.00
VEHICLE INSURANCE	4,903.00	6,000.00	6,000.00
<b>TOTAL</b>	<b>\$1,198,783.71</b>	<b>\$1,486,053.00</b>	<b>\$1,486,053.00</b>
<b>SUPPORTING REVENUES</b>			
EXCISE TAXES			850,000.00
REVENUE SHARING			100,000.00
UNASSIGNED FUND BALANCE			150,000.00
MAINE LOCAL ROADS ASSIST			50,000.00
PROPERTY TAX			336,053.00
<b>TOTAL</b>			<b>\$1,486,053.00</b>

## WELFARE

	FY19/20 BUDGET	FY20/21 Select Board	FY20/21 Budget Committee
WELFARE ASSISTANCE	8,000.00	8,000.00	8,000.00
RENT-WELFARE ASSISTANCE	8,000.00	8,000.00	8,000.00
<b>TOTAL</b>	<b>\$16,000.00</b>	<b>\$16,000.00</b>	<b>\$16,000.00</b>
<b>SUPPORTING REVENUES</b>			
UNASSIGNED FUND BALANCE			16,000.00
<b>TOTAL</b>			<b>\$16,000.00</b>



## SOCIAL SERVICES

Decisions on the amounts recommended for Social Services is based upon what each organization reports on the number of China residents that are supported in the previous 12 months. When asked how many China residents were served by the Health Equity Alliance, we were told they couldn't tell us that number. For that reason, we regrettably informed the organization that we would not be supporting them this year; however, if at some time in the future they are able to share that information, they are welcome to request our support again.

	FY19/20 BUDGET	FY20/21 PROPOSED
CRISIS & COUNSELING SERVICES	528.00	500.00
AMERICAN RED CROSS	500.00	500.00
FAMILY VIOLENCE	2,000.00	1,800.00
KVCAP-DEMAND RESPONSE	1,000.00	1,000.00
HOSPICE VOLUNTEERS WTVL	1,650.00	1,000.00
SENIOR SPECTRUM	2,780.00	2,800.00
CATHOLIC CHARITIES	500.00	500.00
KENNEBEC BEHAVIORAL HEALTH	1,000.00	1,000.00
CHILDRENS CENTER	1,000.00	500.00
SEXUAL ASSAULT CRISIS & SPT CT	1,000.00	500.00
LIFE FLIGHT FOUNDATION	500.00	500.00
MPBN	100.00	100.00
HEALTH EQUITY ALLIANCE	250.00	-
<b>TOTAL</b>	<b>\$12,808.00</b>	<b>\$10,700.00</b>
<b>SUPPORTING REVENUES</b>		
UNASSIGNED FUND BALANCE		10,700.00
<b>TOTAL</b>		<b>\$10,700.00</b>

## COMMUNITY SUPPORT ORGANIZATIONS

We learned from the Maine Department of Economic and Community Development that the support of the China Region Lakes Alliance and China Lake Association is not currently allowed by our Program Development Fund (TIF). While there is no expectation that we would have to recoup what has been expended to support them in the past, we have taken those requests out of the TIF budget proposal and put them here until such time that the TIF program can be amended to allow them. Additionally, we have added line items for each of the privately incorporated volunteer Fire and Rescue organizations. These amounts are contributions that allow the organizations to use at their discretion, with the condition that acceptance of the funds requires them to report how the money is spent, and if used to pay stipends, they must report to the Town to whom the payments are made and the individual amounts paid.

	FY19/20 BUDGET	FY20/21 PROPOSED
HISTORICAL BUILDINGS	7,000.00	7,000.00
SOUTH CHINA PUBLIC LIBRARY	4,500.00	4,500.00
ALBERT CHURCH BROWN MEMORIAL LIBRARY	4,500.00	4,500.00
COURTESY BOAT INSPECTORS	9,000.00	42,000.00
CHINA LAKE YCC	14,500.00	57,500.00
MAINE RIVERS (CHINA LAKE OUTLET DAM)	25,000.00	25,000.00

TOWN LINE	3,000.00	3,000.00
CHINA RESCUE, INC.		10,000.00
CHINA VILLAGE FIRE ASSOCIATION, INC.		10,000.00
SOUTH CHINA VOLUNTEER FIRE DEPT, INC.		10,000.00
WEEKS MILLS VOLUNTEER FIRE DEPT, INC.		10,000.00
<b>TOTAL</b>	<b>\$67,500.00</b>	<b>\$183,500.00</b>
<b>SUPPORTING REVENUES</b>		
UNASSIGNED FUND BALANCE		41,500.00
PROPERTY TAX		142,000.00
<b>TOTAL</b>		<b>\$183,500.00</b>

## CEMETERY CARE

	<b>FY19/20 BUDGET</b>	<b>FY20/21 Select Board</b>	<b>FY20/21 Budget Committee</b>
CEMETERY MAINTENANCE	20,000.00	23,000.00	23,000.00
VETERAN MARKERS	500.00	500.00	500.00
MEMORIAL DAY EXPENSES	500.00	500.00	500.00
<b>TOTAL</b>	<b>\$21,000.00</b>	<b>\$24,000.00</b>	<b>\$24,000.00</b>
<b>SUPPORTING REVENUES</b>			
PROPERTY TAX			24,000.00
<b>TOTAL</b>			<b>\$24,000.00</b>

## CONTINGENCY

Contingency funds are available to the Select Board during each fiscal year to allow the ability to respond to expenses that were not anticipated at the time the budget was approved.

	<b>FY19/20 BUDGET</b>	<b>FY20/21 Select Board</b>	<b>FY20/21 Budget Committee</b>
CONTINGENCY		55,000.00	55,000.00
<b>TOTAL</b>		<b>\$55,000.00</b>	<b>\$55,000.00</b>
<b>SUPPORTING REVENUES</b>			
UNASSIGNED FUND BALANCE			15,000.00
PROPERTY TAX OVERLAY			40,000.00
<b>TOTAL</b>			<b>\$55,000.00</b>

## FIRSTPARK

	FY19/20 BUDGET	FY20/21 Select Board	FY20/21 Budget Committee
FIRSTPARK	38,169.00	39,000.00	39,000.00
<b>TOTAL</b>	<b>\$38,169.00</b>	<b>\$39,000.00</b>	<b>\$39,000.00</b>
<b>SUPPORTING REVENUES</b>			
UNASSIGNED FUND BALANCE			39,000.00
<b>TOTAL</b>			<b>\$39,000.00</b>

## ACCRUED COMPENSATION

	FY19/20 BUDGET	FY20/21 Select Board	FY20/21 Budget Committee
ACCRUED COMPENSATION RES	50,000.00	25,000.00	25,000.00
<b>TOTAL</b>	<b>\$50,000.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>
<b>SUPPORTING REVENUES</b>			
UNASSIGNED FUND BALANCE			25,000.00
<b>TOTAL</b>			<b>\$25,000.00</b>

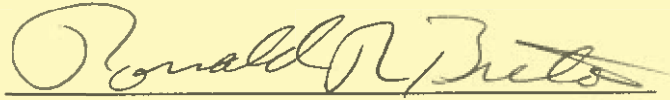
## DEVELOPMENT PROGRAM FUND (TIF)

At the annual town business meeting of March 25, 2017, \$750,000.00 was authorized to be appropriated for “Improvements to the Causeway Road” to be expended over the period from July 1, 2017 to June 30, 2020. This budget proposal will add another \$250,000.00 to that total project and bring forward the remainder of the original amount to complete Phase II. The amount for the China Four Seasons Club includes funds to erect a shop/storage building. China Community Days has historically required one of our staff members to devote considerable personal time to raising private donations in support of the activities. To reduce that effort, it is proposed to allow \$10,000.00 toward the event.

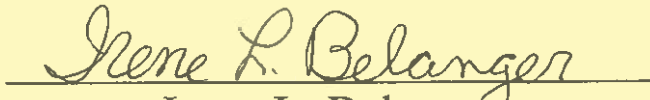
	FY19/20 BUDGET	FY20/21 PROPOSED
DEVELOPMENT PROGRAM FUND	50,000.00	50,000.00
THURSTON PARK MAINT	52,000.00	26,620.00
CAUSEWAY ROAD INIT	202,582.73	360,000.00
REVOLVING LOAN FUND	30,000.00	30,000.00
CFSC TRAIL C3	50,000.00	75,000.00
CLA LAKESMART LABOR	25,000.00	-
CLA LAKESMART ROADS	25,000.00	-
CRLA	20,000.00	-
CHINA COMMUNITY DAYS	2,500.00	10,000.00
<b>TOTAL</b>	<b>\$457,082.73</b>	<b>\$551,620.00</b>
<b>SUPPORTING REVENUES</b>		
TIF FUNDS		551,620.00
<b>TOTAL</b>		<b>\$551,620.00</b>



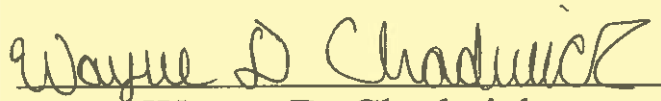
Given under our hands this 24th day of February, AD 2020



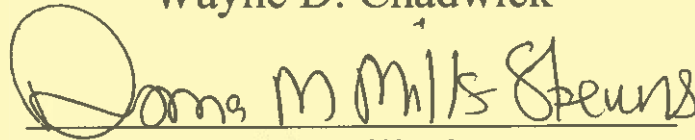
Ronald R. Breton



Irene L. Belanger



Wayne D. Chadwick



Donna M. Mills-Stevens

**Town of China**  
**Warrant for the Annual Town Business Meeting**

To Julie Finley, a resident of the Town of China, County of Kennebec and State of Maine:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of China, qualified by law to vote in Town affairs, to assemble at the China Middle School in said Town of China, on Saturday, the 4<sup>th</sup> day of April, A.D. 2020, at 9:00 o'clock in the morning, to elect a moderator to preside at said meeting and to vote on Town issues.

**Article 1.** To elect a moderator to preside at said meeting.

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**Invocation**

**Pledge of Allegiance**

**Recognition of Public Officials**

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**Article 2.** To see if the Town will vote to exceed the 2020-2021 property tax levy limit of **\$1,697,180.00** established for China under 30-A M.R.S. § 5721-A, 7.A.

Select Board Recommends: **YES** with a vote of **3** ayes / **0** nays

Budget Committee Recommends: **YES** with a vote of **6** ayes / **0** nays

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**Article 3.** To see if the Town will vote to raise and appropriate the sum of **\$ 541,122.00** for **Administration** and the sum of **\$ 273,500.00** for **Administration, Other** expenses.

Select Board Recommends **YES** with a vote of **3** ayes / **0** nays

Budget Committee Recommends **YES** with a vote of **5** ayes / **1** nays

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**Article 4.** To see what sum the Town will vote to raise and appropriate for **Boards and Committees** expenses.

Select Board Recommends **\$ 100,130.00** with a vote of **3** ayes / **0** nays

Budget Committee Recommends **\$100,130.00** with a vote of **6** ayes / **0** nays

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**Article 5.** To see what sum the Town will vote to raise and appropriate for **Association Dues** expenses.

Select Board Recommends **\$12,501.00** with a vote of **3** ayes / **0** nays

Budget Committee Recommends **\$12,501.00** with a vote of **6** ayes / **0** nays

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**Article 6.** To see what sum the Town will vote to raise and appropriate for **Assessing** expenses.

Select Board Recommends **\$138,835.00** with a vote of **3** ayes / **0** nays

Budget Committee Recommends **\$138,835.00** with a vote of **6** ayes / **0** nays

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**Article 7.** To see what sum the Town will vote to raise and appropriate for **Legal** expenses.

Select Board Recommends **\$20,000.00** with a vote of **3** ayes / **0** nays

Budget Committee Recommends **\$20,000.00** with a vote of **6** ayes / **0** nays

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**Article 8.** To see what sum the Town will vote to raise and appropriate for **Police and Animal Control** expenses.

Select Board Recommends **\$93,875.00** with a vote of **3** ayes / **0** nays

Budget Committee Recommends **\$93,875.00** with a vote of **6** ayes / **0** nays

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**Article 9.** To see if the Town will vote to raise and appropriate the sum of \$ **132,834.00** for **Fire and Rescue Services** expenses.

Select Board Recommends **YES** with a vote of **3** ayes / **0** nays

Budget Committee Recommends **YES** with a vote of **3** ayes / **0** nays / **3** abstains

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**Article 10.** To see what sum the Town will vote to raise and appropriate for **Transfer Station** expenses.

Select Board Recommends **\$596,876.00** with a vote of **3** ayes / **0** nays

Budget Committee Recommends **\$598,984.00** with a vote of **6** ayes / **0** nays

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**Article 11.** To see what sum the Town will vote to raise and appropriate for **Public Works** expenses.

Select Board Recommends **\$1,486,053.00** with a vote of **2 ayes / 1 nays**

Budget Committee Recommends **\$1,486,053.00** with a vote of **5 ayes / 0 nays / 1 abstain**

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**Article 12.** To see what sum the Town will vote to raise and appropriate for **Welfare** expenses.

Select Board Recommends **\$16,000.00** with a vote of **3 ayes / 0 nays**

Budget Committee Recommends **\$16,000.00** with a vote of **6 ayes / 0 nays**

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**Article 13.** To see if the Town will vote to raise and appropriate the sum of **\$ 10,700.00** for **Social Services** expenses.

Select Board Recommends **YES** with a vote of **3 ayes / 0 nays**

Budget Committee Recommends **YES** with a vote of **5 ayes / 1 nays**

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**Article 14.** To see if the Town will vote to raise and appropriate the sum of **\$ 183,500.00** for **Community Support Organizations** expenses.

Select Board Recommends **YES** with a vote of **3 ayes / 0 nays**

Budget Committee Recommends **YES** with a vote of **3 ayes / 0 nays / 3 abstains**

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**Article 15.** To see what sum the Town will vote to raise and appropriate for **Cemetery Care** expenses.

Select Board Recommends **\$24,000.00** with a vote of **3 ayes / 0 nays**

Budget Committee Recommends **\$24,000.00** with a vote of **6 ayes / 0 nays**

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**Article 16.** To see what sum the Town will vote to raise and appropriate for **Contingency** expenses.

Select Board Recommends **\$55,000.00** with a vote of **3 ayes / 0 nays**

Budget Committee Recommends **\$55,000.00** with a vote of **6 ayes / 0 nays**

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**Article 17.** To see what sum the Town will vote to raise and appropriate for **FirstPark** expenses.

Select Board Recommends **\$39,000.00** with a vote of **3** ayes / **0** nays  
Budget Committee Recommends **\$39,000.00** with a vote of **6** ayes / **0** nays

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**Article 18.** To see what sum the Town will vote to raise and appropriate for **Accrued Compensation** expenses.

Select Board Recommends **\$25,000.00** with a vote of **3** ayes / **0** nays  
Budget Committee Recommends **\$25,000.00** with a vote of **6** ayes / **0** nays

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**Article 19.** To see if the Town will vote to raise and appropriate the sum of **\$ 551,620.00** for **Program Development Fund (TIF)** expenses.

Select Board Recommends **YES** with a vote of **3** ayes / **0** nays  
Budget Committee Recommends **YES** with a vote of **5** ayes / **0** nays / **1** abstain

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**Article 20.** For Articles 3 through 19, shall the Select Board be authorized to expend a portion of the appropriated/raised amount prior to the beginning of the 2020/2021 fiscal year or carry forward remaining amounts, and shall the Select Board be authorized to place such unexpended funds as they deem in the best interests of the Town in related reserve accounts or reserve accounts they deem should be established, the funds which may be used upon a majority vote of a quorum of the Select Board?

Select Board Recommends: **YES** with a vote of **3** ayes / **0** nays  
Budget Committee Recommends: **YES** with a vote of **6** ayes / **0** nays

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**Article 21.** Shall the estimated amounts for revenues indicated in the ANNUAL BUDGET be raised and or appropriated to support the expenses approved in Articles 3 through 19, and shall the Select Board be authorized to appropriate surplus revenues in support of such unforeseen expenses or revenue shortages as they deem to be in the best interests of the Town, and shall all other surplus funds not otherwise designated to reserve accounts be deposited to the credit of the UNASSIGNED FUND BALANCE?

Select Board Recommends: **YES** with a vote of **3** ayes / **0** nays  
Budget Committee Recommends: **YES** with a vote of **6** ayes / **0** nays

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**Article 22.** To see if the Town will vote to authorize a full-time Police Department and to raise and appropriate the sum of **\$113,305** above what is already budgeted to fund the department.

Select Board Recommends: **YES** with a vote of **2** ayes / **1** nays  
Budget Committee Recommends: **NO** with a vote of **1** ayes / **5** nays

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**Article 23.** If Article 22 fails, to see if the Town will vote to contract with the Kennebec County Sheriff Department to provide law enforcement services and to raise and appropriate the sum of **\$114,105** to fund the contract.

Select Board Recommends: **YES** with a vote of **2** ayes / **1** nays  
Budget Committee Recommends: **YES** with a vote of **6** ayes / **0** nays

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**Article 24.** To see if the Town will vote to earmark the balance, after administration expenses, of the **Snowmobile Registration Tax Refund** from the Department of Inland Fisheries and Wildlife to the China Four Seasons Club. The cost allocated to administration is not to exceed \$3.00 per snowmobile.

Select Board Recommends: **YES** with a vote of **2** ayes / **0** nays / **1** abstains  
Budget Committee Recommends: **YES** with a vote of **5** ayes / **0** nays / **1** abstain

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**Article 25.** To see if the Town will vote to establish two (2) **Tax Payment due dates** to be Friday, September 25, 2020 and Friday, March 26, 2021, and to charge an **Interest Rate of four and one-half percent (4.5%)** per annum after each tax payment due date, at the **daily rate of 0.0001232877** for each day, or fraction thereof, the payment is overdue.

Select Board Recommends: **YES** with a vote of **3** ayes / **0** nays  
Budget Committee Recommends: **YES** with a vote of **6** ayes / **0** nays

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**Article 26.** To see if the Town will vote to authorize the Select Board to sell and convey, by Warranty Deed or Quit Claim Deed, tax acquired properties, and to execute Waiver of Foreclosure documents as determined to be in the best interests of the Town of China, said authority to continue unless rescinded by voters, except that the Select Board shall use the special sale process required by 36 M.R.S. § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Select Board Recommends: **YES** with a vote of **3** ayes / **0** nays  
Budget Committee Recommends: **YES** with a vote of **6** ayes / **0** nays

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**Article 27.** 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 M.R.S. § 506, and to further authorize the Select Board to appropriate from Overlay to offset abatements granted throughout the year.

Select Board Recommends: **YES** with a vote of **3** ayes / **0** nays

Budget Committee Recommends: **YES** with a vote of **6** ayes / **0** nays

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**Article 28.** To see if the Town will vote to authorize the town manager to apply for grants in support of town operations, and to further authorize the Select Board to appropriate from TIF grant match funds to provide any required match for approval of such grants throughout the year.

Select Board Recommends: **YES** with a vote of **3** ayes / **0** nays

Budget Committee Recommends: **YES** with a vote of **6** ayes / **0** nays



Town Office 445-2014  
Open Monday-Friday 7:30-4 Saturday 8-11  
[www.china.govoffice.com](http://www.china.govoffice.com)  
General email address: info@chinamaine.org

Real estate taxes can be paid online.

Please use the link below.

<https://payments.andropay.com/Default.aspx?customerid=25>

**WE ACCEPT**



The Town Office and Transfer Station accept **credit and debit cards**. There are **fees associated** with any card use.



Transfer Station 445-3033  
Open Tuesday 7-3, Wednesday 7-3, Thursday 7-5, Friday 7-3, Saturday 7-5  
**Must** have a placard to enter!

China Middle School 445-1500  
China Primary School 445-1550  
[www.rsu18.org](http://www.rsu18.org)  
RSU 18 Superintendent's Office 465-7384  
[www.rsu18.org](http://www.rsu18.org)



CHINA FOOD PANTRY  
968-2421

China Post Office 445-2230  
China Village Post Office 968-2623

