

**SPECIAL MEETING
REGIONAL SCHOOL UNIT #38 BOARD OF DIRECTORS
Superintendent's Office and Via Zoom
July 21, 2021, 6:00 p.m.**

AGENDA

Join Zoom Meeting

<https://us02web.zoom.us/j/87690788871>

1. Call to order:
2. Action Items:
 - a. Vote to send additional state subsidy from the Legislature to member Towns*
 - b. Vote to approve revised assessment warrants and installment schedules*
3. Adjournment



MARANACOOK AREA SCHOOLS

A Caring School Community Dedicated to Excellence

James Charette
Superintendent of Schools

Karen G. Smith, Ed.D.
Director of Curriculum, Instruction & Assessment

Tel. 207-685-3336

Ryan Meserve
Special Education Director

Brigette Williams
Finance Manager

Fax. 207-685-4703

2a.

TO: RSU #38 Board of Directors
FROM: Jay Charette, Superintendent of Schools
SUBJECT: Additional State Subsidy for FY22
DATE: July 15, 2021

This special meeting is to follow through on Article 18, which is included in our annual report and voted on at our annual meeting each year. The article information follows:

Article 18: In the event that the RSU receives more state education subsidy than the amount included in its budget, shall the School Board be authorized to use all of the additional state subsidy to decrease the local cost share expectation, as defined in Title 20-A, section 15671-A(1)(B), for local property taxpayers for funding public education as approved by the School Board?

School Board Recommends: OUGHT TO PASS

This article authorizes the School Board to use the entire additional State subsidy to reduce local assessments.

I recommend, based on the size of this adjustment, that the Board of Directors take a public vote that follows through on the unanimous passage of Article 18 at the annual meeting. Updated local contributions calculations will then be sent to the member towns.

Attachment: Revised Local Dollar Calculation Sheet

Sample motion: I move that the additional subsidy received in the Governor’s revised budget be returned to the member towns of RSU #38 and updated local contributions be provided to the municipalities immediately.

REGIONAL SCHOOL UNIT NO. 38

REVENUE AREAS

Legislature Enacted

2021-2022

7/7/2021

REVENUE AREA	2020-2021	Inc / Dec	2021-2022	DESCRIPTION
State EPS Allocation	4,084,867	62,578	4,147,445	Preliminary ED279
Governor's Proposal for Additional Subsidy - 55% Referendum	-	637,402	637,402	Governor's Proposal for Additional Subsidy - 55% Referendum
State Educational Service Center Adjustment	34,662	(948)	33,714	Educational Service Center Member Allocation Adjustment
State National Teacher Funding	9,000	(2,500)	6,500	State of Maine provides additional funds for nationally certified teachers. The amount funded per teacher changes each year.
Other Revenues				
Tuition Revenue	600,000	125,000	725,000	Tuition revenue from the Town of Fayette for students in grades 6 - 12.
Transportation Revenue	40,000	-	40,000	Revenue for field trips paid by outside sources and bus repairs on Fayette buses.
Fiscal Services/Admin Fees	20,000	(20,000)	-	Fees for services provided to other school districts with RSU #38 personnel.
Curricular Gate Receipts & Club Sport Reimbursements	25,000	-	25,000	Gate receipts from basketball games and play productions and reimbursements from Club Sports for officials & trainers.
Miscellaneous	105,000	(55,000)	50,000	These revenues are for State Agency reimbursement for foster children within our district that need special educational programming, interest income, rental income (Wayne Town Office), insurance proceeds, sale of equipment, and other miscellaneous revenues.
Additional Balance Forward	92,283	(17,283)	75,000	State of Maine FY21 audit adjustment for superintendent agreements for students accepted from other school districts. This adjustment is made in the spring of each year.
Balance Forward	800,000	200,000	1,000,000	This is the amount that will be carried forward due to unexpended expenditures, after adjusting for summer salaries which are accrued per our auditors, and unanticipated revenues.
Property Tax Revenue				
Required Local Dollar Match	8,438,624	(805,339)	7,633,285	Amount required to be raised by towns based on valuation within each town and required mills for education (these amounts change each year).
Local Only Debt	681,742	(579,107)	102,635	Local debt for construction projects approved at referendum in each town for High School renovations.
Additional Local Dollars	3,981,641	630,711	4,612,352	Additional local funds needed to fund the expenditure budget once all other revenue areas have been taken into consideration. This amount includes payments for the 2019 repair bond which was approved at referendum in each town.
Sub-Total Property Tax Revenue	13,102,007	(753,735)	12,348,272	Total local funds to be raised by our four towns.
TOTAL BUDGET	18,912,819	175,514	19,088,333	Total revenue budget, which matches total expenditure budget.

REGIONAL SCHOOL UNIT NO. 38
LOCAL DOLLAR CALCULATION
Legislature Enacted
2021-2022
7/7/2021
RESIDENT ONLY

DESCRIPTION	DISTRICT	MANCHESTER	MT. VERNON	READFIELD	WAYNE
2020 Property Revenue Services Valuation	1,074,650,000	329,900,000	254,050,000	282,500,000	208,200,000
2019 Property Revenue Services Valuation	1,054,050,000	328,600,000	251,700,000	274,950,000	198,800,000
\$ Inc/Dec in Valuation	20,600,000	1,300,000	2,350,000	7,550,000	9,400,000
% Inc/Dec in Valuation	1.95%	0.40%	0.93%	2.75%	4.73%
2021-2022 Required Local Contribution	7,633,285	2,384,063	1,821,171	1,976,898	1,451,153
2021-2022 Required Mill Expectation		7.26	7.26	7.26	7.26
Amount required by the State of Maine to be raised by towns based on valuation within each town and required mills for education (these amounts change each year). If the required amount is not raised by the towns, the State EPS Allocation will be reduced.					
2020-2021 Required Local Contribution	8,438,624	2,652,501	2,034,093	2,166,337	1,585,693
2020-2021 Required Mill Expectation		8.18	8.18	8.18	8.18
\$ Inc/Dec in Required Local Contribution	(805,339)	(268,438)	(212,922)	(189,439)	(134,540)
% Inc/Dec in Required Local Contribution	-9.54%	-10.12%	-10.47%	-8.74%	-8.48%
Add'l Local x 50% @ 3 Yr Enroll Avg %	100.00%	30.34%	21.29%	36.29%	12.08%
Add'l Local x 50% @ 3 Yr Val Avg %	100.00%	31.23%	23.86%	25.90%	19.01%
Net Additional Local \$	4,714,987				
Add'l Local x 50% @ 3 Yr Enroll Avg %		715,264	501,910	855,534	284,785
Add'l Local x 50% @ 3 Yr Val Avg %		736,245	562,498	610,591	448,160
Total Additional Local \$	4,714,987	1,451,509	1,064,408	1,466,125	732,945
Local Only Adult Ed. Contribution	65,000				
Add'l Local x 50% @ 3 Yr Enroll Avg %		9,861	6,919	11,794	3,926
Add'l Local x 50% @ 3 Yr Val Avg %		10,150	7,755	8,418	6,178
2021-2022 Total Local Contribution	12,413,272	3,855,582	2,900,253	3,463,235	2,194,202
2020-2021 Total Local Contribution	13,179,007	4,118,701	3,103,049	3,634,908	2,322,349
Local \$ Increase/Decrease 2021-2022	(765,735)	(263,119)	(202,796)	(171,673)	(128,147)
Local % Increase/Decrease 2021-2022	-5.81%	-6.39%	-6.54%	-4.72%	-5.52%
Local \$ Increase for 2020-2021	(365,806)	(152,075)	(97,545)	(75,486)	(40,700)
Local % Increase for 2020-2021	-2.70%	-3.56%	-3.05%	-2.03%	-1.72%
October 1, 2020 Enrollment by Town	1,038	324	228	361	125
Local \$ Contributed per Student	11,959	11,900	12,720	9,593	17,554
FY21 Middle Tuition Rate*	10,657	Currently 27 Students		*Regular Instruction Tuition	
FY21 High School Tuition Rate*	11,275	Currently 34 Students		Special Education Costs Additional	

July 21, 2021

Motion to Approve Assessment Warrants and Installment Schedules (Revised)

Motion: I move that the Warrant for Assessment of Tax and the Assessment Schedule and Notice of Installments for each member municipality prepared by the Treasurer for fiscal year **July 1, 2021 to June 30, 2022** be approved and be issued in form presented to this meeting; and that the Treasurer be authorized and directed to deliver to each member municipality its Warrant for Assessment of Tax and its Assessment Schedule and Notice of Installments.

Note: For each member municipality, the School Board should sign the Assessment Warrant and the completed Assessment Schedule and Notice of Installments; the Treasurer should copy documents and deliver attested copies to respective municipalities. For each municipality, it may be advisable for the School Board to sign two copies of each document; keep one signed original for the RSU records and deliver one signed original to the municipality.

A true copy as adopted by a majority of the School Board, attest:

James Charette, Secretary

SECRETARY'S CERTIFICATION

I certify that the July 21, 2021 meeting of the Regional School Unit No. 38 School Board was: [*check one box*]

- conducted as a public meeting with no Board members participating remotely; or
 conducted through telephonic, video, electronic, or other similar means of remote participation, and that the Board's vote on the matter attested to above was taken by roll call as follows:

BOARD MEMBER	PARTICIPATION			VOTE		
	Physically Present	Attending Remotely	Not Attending	YES	NO	ABSTAIN
Kim Bowie						
David Guillemette						
Dennis Ruffing						
Dane Wing						
Tyler Dunn						
Cathy Jacobs						
Melissa Tobin						
Patty Gordon						
Rebecca Lambert						
Betty Morrell						
Shawn Roderick						
Keltie Beaudoin						
David Twitchell						
TOTALS:						

Date: July 21, 2021

James Charette, Secretary
Regional School Unit No. 38

STATE OF MAINE
WARRANT FOR ASSESSMENT OF TAX – Manchester
Regional School Unit No. 38
Revised 7/7/2021

To the Assessors of the **Town of Manchester**, in the **County of Kennebec** (the “Town”):

Under and by virtue of the provisions of, as applicable, 20-A M.R.S. §§ 1301-1315, 1451-1512, 1701-1706, the School Board of Regional School Unit No. 38 (the “RSU”), organized in pursuance thereof, hereby issue their warrant for the assessment of taxes on the Town for the year covering the period of July 1, 2021 to June 30, 2022 (the “Fiscal Year Period”).

Whereas, the citizens of the RSU, at budget proceedings duly held, voted to raise the following sums for the Fiscal Year Period:

Budgetary Revenue Category	Approved to be Raised
EPS Required Local Contribution	\$ 7,633,285.00
Debt Service for non-State funded School Construction	\$ 102,635.00
Additional Local Funds	\$ 4,507,352.00
Adult Education	\$ 65,000.00
School Nutrition	\$ 105,000.00
Total:	\$12,413,272.00

Whereas, the School Board has determined that the total school operating budget, school nutrition program, and adult education program, minus all anticipated revenues, requires the sum of \$12,413,272.00 to be assessed against the member municipalities of the RSU, for the Fiscal Year Period and;

Whereas, the School Board, on July 21, 2021, ordered that warrants be issued forthwith and sent out for assessing the towns comprising the RSU their proportionate shares, said share being in accordance with existing statutes and the method of sharing costs among the member municipalities of said RSU, and for paying the same to the Treasurer of the RSU.

Now, therefore, agreeable to the provisions of 20-A M.R.S. § 1489, you are hereby required, in the name of the State of Maine and the RSU to assess the sum of \$3,855,582.00 upon the taxable estates within the Town according to the provisions of law for the assessment of taxes; and in making said assessment, you are required to add the sum aforesaid to the amount of state, county and town taxes to be by you assessed.

And you are alike required to pay or issue your warrants to the several constables or collectors of said Town requiring them respectively to levy and collect the sum of \$3,855,582.00, and to pay to the Town treasurer the aforesaid sum set against said Town, to be paid by said Town treasurer to the treasurer of the RSU in twelve equal monthly installments on or before the 20th of each of the months during the Fiscal Year Period.

Given under our hands this July 21, 2021:

A majority of the School Board of Regional School Unit No. 38

Attest: _____
 James Charette, Treasurer

STATE OF MAINE
ASSESSMENT SCHEDULE AND NOTICE OF INSTALLMENTS OF TAX – Manchester
Regional School Unit No. 38
45 Millard Harrison Drive, Readfield ME 04355
Revised 7/7/2021

To the Treasurer of the **Town of Manchester**, in the **County of Kennebec** (the “Municipality”):

Under and by virtue of, as applicable, 20-A M.R.S. §§ 15691 and 15691-A, the School Board of Regional School Unit No. 38 (the “RSU”) presents the following Assessment Schedule based on the budget and amounts approved at budget proceedings of the RSU for **fiscal year July 1, 2021 to June 30, 2022** (the “Fiscal Year Period”):

Municipality	EPS Required Contribution	Local Only Debt Service	Additional Local Funds	Adult Ed	School Nutrition	Total Municipal Assessment
Manchester	\$2,384,063.00	\$ 31,596.00	\$1,387,588.00	\$20,010.00	\$ 32,325.00	\$ 3,855,582.00
Mt. Vernon	\$1,821,171.00	\$ 23,169.00	\$1,017,535.00	\$14,674.00	\$ 23,704.00	\$ 2,900,253.00
Readfield	\$1,976,898.00	\$ 31,914.00	\$1,401,561.00	\$20,212.00	\$ 32,650.00	\$ 3,463,235.00
Wayne	\$1,451,153.00	\$ 15,956.00	\$ 700,668.00	\$10,104.00	\$ 16,321.00	\$ 2,194,202.00
Totals:	\$7,633,285.00	\$102,635.00	\$4,507,352.00	\$65,000.00	\$105,000.00	\$12,413,272.00

Under and by the virtue of the provisions of section 1489(3) of Title 20-A of the Maine Revised Statutes, as amended, you are hereby notified that the following monthly installments are payable by the Municipality to the Treasurer of the RSU for the Fiscal Year Period and that each such monthly installment is due on or before the 20th day of each month, commencing July 20th, of the Fiscal Year Period, as follows:

July 20	\$ 321,298.50	_____
August 20	\$ 321,298.50	_____
September 20	\$ 321,298.50	_____
October 20	\$ 321,298.50	_____
November 20	\$ 321,298.50	_____
December 20	\$ 321,298.50	_____
January 20	\$ 321,298.50	_____
February 20	\$ 321,298.50	_____
March 20	\$ 321,298.50	_____
April 20	\$ 321,298.50	_____
May 20	\$ 321,298.50	_____
June 20	\$ 321,298.50	_____

Fiscal Year Period Total **\$3,855,582.00**

Given under our hands this July 21, 2021.

A majority of the School Board of Regional School Unit No. 38

Attest: _____
 James Charette, Treasurer
 Regional School Unit No. 38

STATE OF MAINE
WARRANT FOR ASSESSMENT OF TAX – Mt. Vernon
Regional School Unit No. 38
Revised 7/7/2021

To the Assessors of the **Town of Mt. Vernon**, in the **County of Kennebec** (the “Town”):

Under and by virtue of the provisions of, as applicable, 20-A M.R.S. §§ 1301-1315, 1451-1512, 1701-1706, the School Board of Regional School Unit No. 38 (the “RSU”), organized in pursuance thereof, hereby issue their warrant for the assessment of taxes on the Town for the year covering the period of July 1, 2021 to June 30, 2022 (the “Fiscal Year Period”).

Whereas, the citizens of the RSU, at budget proceedings duly held, voted to raise the following sums for the Fiscal Year Period:

Budgetary Revenue Category	Approved to be Raised
EPS Required Local Contribution	\$ 7,633,285.00
Debt Service for non-State funded School Construction	\$ 102,635.00
Additional Local Funds	\$ 4,507,352.00
Adult Education	\$ 65,000.00
School Nutrition	\$ 105,000.00
Total:	\$12,413,272.00

Whereas, the School Board has determined that the total school operating budget, school nutrition program, and adult education program, minus all anticipated revenues, requires the sum of \$12,413,272.00 to be assessed against the member municipalities of the RSU, for the Fiscal Year Period and;

Whereas, the School Board, on July 21, 2021, ordered that warrants be issued forthwith and sent out for assessing the towns comprising the RSU their proportionate shares, said share being in accordance with existing statutes and the method of sharing costs among the member municipalities of said RSU, and for paying the same to the Treasurer of the RSU.

Now, therefore, agreeable to the provisions of 20-A M.R.S. § 1489, you are hereby required, in the name of the State of Maine and the RSU to assess the sum of \$2,900,253.00 upon the taxable estates within the Town according to the provisions of law for the assessment of taxes; and in making said assessment, you are required to add the sum aforesaid to the amount of state, county and town taxes to be by you assessed.

And you are alike required to pay or issue your warrants to the several constables or collectors of said Town requiring them respectively to levy and collect the sum of \$2,900,253.00, and to pay to the Town treasurer the aforesaid sum set against said Town, to be paid by said Town treasurer to the treasurer of the RSU in twelve equal monthly installments on or before the 20th of each of the months during the Fiscal Year Period.

Given under our hands this July 21, 2021:

A majority of the School Board of Regional School Unit No. 38

Attest: _____
 James Charette, Treasurer

STATE OF MAINE
ASSESSMENT SCHEDULE AND NOTICE OF INSTALLMENTS OF TAX – Mt. Vernon
Regional School Unit No. 38
45 Millard Harrison Drive, Readfield ME 04355
Revised 7/7/2021

To the Treasurer of the **Town of Mt. Vernon**, in the **County of Kennebec** (the “Municipality”):

Under and by virtue of, as applicable, 20-A M.R.S. §§ 15691 and 15691-A, the School Board of Regional School Unit No. 38 (the “RSU”) presents the following Assessment Schedule based on the budget and amounts approved at budget proceedings of the RSU for **fiscal year July 1, 2021 to June 30, 2022** (the “Fiscal Year Period”):

Municipality	EPS Required Contribution	Local Only Debt Service	Additional Local Funds	Adult Ed	School Nutrition	Total Municipal Assessment
Manchester	\$2,384,063.00	\$ 31,596.00	\$1,387,588.00	\$20,010.00	\$ 32,325.00	\$ 3,855,582.00
Mt. Vernon	\$1,821,171.00	\$ 23,169.00	\$1,017,535.00	\$14,674.00	\$ 23,704.00	\$ 2,900,253.00
Readfield	\$1,976,898.00	\$ 31,914.00	\$1,401,561.00	\$20,212.00	\$ 32,650.00	\$ 3,463,235.00
Wayne	\$1,451,153.00	\$ 15,956.00	\$ 700,668.00	\$10,104.00	\$ 16,321.00	\$ 2,194,202.00
Totals:	\$7,633,285.00	\$102,635.00	\$4,507,352.00	\$65,000.00	\$105,000.00	\$12,413,272.00

Under and by the virtue of the provisions of section 1489(3) of Title 20-A of the Maine Revised Statutes, as amended, you are hereby notified that the following monthly installments are payable by the Municipality to the Treasurer of the RSU for the Fiscal Year Period and that each such monthly installment is due on or before the 20th day of each month, commencing July 20th, of the Fiscal Year Period, as follows:

July 20	\$ 241,687.86	_____
August 20	\$ 241,687.74	_____
September 20	\$ 241,687.74	_____
October 20	\$ 241,687.74	_____
November 20	\$ 241,687.74	_____
December 20	\$ 241,687.74	_____
January 20	\$ 241,687.74	_____
February 20	\$ 241,687.74	_____
March 20	\$ 241,687.74	_____
April 20	\$ 241,687.74	_____
May 20	\$ 241,687.74	_____
June 20	\$ 241,687.74	_____

Fiscal Year Period Total **\$2,900,253.00**

Given under our hands this July 21, 2021.

A majority of the School Board of Regional School Unit No. 38

Attest: _____
 James Charette, Treasurer
 Regional School Unit No. 38

STATE OF MAINE
WARRANT FOR ASSESSMENT OF TAX – Readfield
Regional School Unit No. 38
Revised 7/7/2021

To the Assessors of the **Town of Readfield**, in the **County of Kennebec** (the “Town”):

Under and by virtue of the provisions of, as applicable, 20-A M.R.S. §§ 1301-1315, 1451-1512, 1701-1706, the School Board of Regional School Unit No. 38 (the “RSU”), organized in pursuance thereof, hereby issue their warrant for the assessment of taxes on the Town for the year covering the period of July 1, 2021 to June 30, 2022 (the “Fiscal Year Period”).

Whereas, the citizens of the RSU, at budget proceedings duly held, voted to raise the following sums for the Fiscal Year Period:

Budgetary Revenue Category	Approved to be Raised
EPS Required Local Contribution	\$ 7,633,285.00
Debt Service for non-State funded School Construction	\$ 102,635.00
Additional Local Funds	\$ 4,507,352.00
Adult Education	\$ 65,000.00
School Nutrition	\$ 105,000.00
Total:	\$12,413,272.00

Whereas, the School Board has determined that the total school operating budget, school nutrition program, and adult education program, minus all anticipated revenues, requires the sum of \$12,413,272.00 to be assessed against the member municipalities of the RSU, for the Fiscal Year Period and;

Whereas, the School Board, on July 21, 2021, ordered that warrants be issued forthwith and sent out for assessing the towns comprising the RSU their proportionate shares, said share being in accordance with existing statutes and the method of sharing costs among the member municipalities of said RSU, and for paying the same to the Treasurer of the RSU.

Now, therefore, agreeable to the provisions of 20-A M.R.S. § 1489, you are hereby required, in the name of the State of Maine and the RSU to assess the sum of \$3,463,235.00 upon the taxable estates within the Town according to the provisions of law for the assessment of taxes; and in making said assessment, you are required to add the sum aforesaid to the amount of state, county and town taxes to be by you assessed.

And you are alike required to pay or issue your warrants to the several constables or collectors of said Town requiring them respectively to levy and collect the sum of \$3,463,235.00, and to pay to the Town treasurer the aforesaid sum set against said Town, to be paid by said Town treasurer to the treasurer of the RSU in twelve equal monthly installments on or before the 20th of each of the months during the Fiscal Year Period.

Given under our hands this July 21, 2021:

A majority of the School Board of Regional School Unit No. 38

Attest: _____
 James Charette, Treasurer

STATE OF MAINE
ASSESSMENT SCHEDULE AND NOTICE OF INSTALLMENTS OF TAX – Readfield
Regional School Unit No. 38
45 Millard Harrison Drive, Readfield ME 04355
Revised 7/7/2021

To the Treasurer of the **Town of Readfield**, in the **County of Kennebec** (the “Municipality”):

Under and by virtue of, as applicable, 20-A M.R.S. §§ 15691 and 15691-A, the School Board of Regional School Unit No. 38 (the “RSU”) presents the following Assessment Schedule based on the budget and amounts approved at budget proceedings of the RSU for **fiscal year July 1, 2021 to June 30, 2022** (the “Fiscal Year Period”):

Municipality	EPS Required Contribution	Local Only Debt Service	Additional Local Funds	Adult Ed	School Nutrition	Total Municipal Assessment
Manchester	\$2,384,063.00	\$ 31,596.00	\$1,387,588.00	\$20,010.00	\$ 32,325.00	\$ 3,855,582.00
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Totals:	\$7,633,285.00	\$102,635.00	\$4,507,352.00	\$65,000.00	\$105,000.00	\$12,413,272.00

Under and by the virtue of the provisions of section 1489(3) of Title 20-A of the Maine Revised Statutes, as amended, you are hereby notified that the following monthly installments are payable by the Municipality to the Treasurer of the RSU for the Fiscal Year Period and that each such monthly installment is due on or before the 20th day of each month, commencing July 20th, of the Fiscal Year Period, as follows:

July 20	\$ 288,602.99	_____
August 20	\$ 288,602.91	_____
September 20	\$ 288,602.91	_____
October 20	\$ 288,602.91	_____
November 20	\$ 288,602.91	_____
December 20	\$ 288,602.91	_____
January 20	\$ 288,602.91	_____
February 20	\$ 288,602.91	_____
March 20	\$ 288,602.91	_____
April 20	\$ 288,602.91	_____
May 20	\$ 288,602.91	_____
June 20	\$ 288,602.91	_____

Fiscal Year Period Total **\$3,463,235.00**

Given under our hands this July 21, 2021.

A majority of the School Board of Regional School Unit No. 38

Attest: _____
James Charette, Treasurer
Regional School Unit No. 38

STATE OF MAINE
WARRANT FOR ASSESSMENT OF TAX – Wayne
Regional School Unit No. 38
Revised 7/7/2021

To the Assessors of the **Town of Wayne**, in the **County of Kennebec** (the “Town”):

Under and by virtue of the provisions of, as applicable, 20-A M.R.S. §§ 1301-1315, 1451-1512, 1701-1706, the School Board of Regional School Unit No. 38 (the “RSU”), organized in pursuance thereof, hereby issue their warrant for the assessment of taxes on the Town for the year covering the period of July 1, 2021 to June 30, 2022 (the “Fiscal Year Period”).

Whereas, the citizens of the RSU, at budget proceedings duly held, voted to raise the following sums for the Fiscal Year Period:

Budgetary Revenue Category	Approved to be Raised
EPS Required Local Contribution	\$ 7,633,285.00
Debt Service for non-State funded School Construction	\$ 102,635.00
Additional Local Funds	\$ 4,507,352.00
Adult Education	\$ 65,000.00
School Nutrition	\$ 105,000.00
Total:	\$12,413,272.00

Whereas, the School Board has determined that the total school operating budget, school nutrition program, and adult education program, minus all anticipated revenues, requires the sum of \$12,413,272.00 to be assessed against the member municipalities of the RSU, for the Fiscal Year Period and;

Whereas, the School Board, on July 21, 2021, ordered that warrants be issued forthwith and sent out for assessing the towns comprising the RSU their proportionate shares, said share being in accordance with existing statutes and the method of sharing costs among the member municipalities of said RSU, and for paying the same to the Treasurer of the RSU.

Now, therefore, agreeable to the provisions of 20-A M.R.S. § 1489, you are hereby required, in the name of the State of Maine and the RSU to assess the sum of \$2,194,202.00 upon the taxable estates within the Town according to the provisions of law for the assessment of taxes; and in making said assessment, you are required to add the sum aforesaid to the amount of state, county and town taxes to be by you assessed.

And you are alike required to pay or issue your warrants to the several constables or collectors of said Town requiring them respectively to levy and collect the sum of \$2,194,202.00, and to pay to the Town treasurer the aforesaid sum set against said Town, to be paid by said Town treasurer to the treasurer of the RSU in twelve equal monthly installments on or before the 20th of each of the months during the Fiscal Year Period.

Given under our hands this July 21, 2021:

A majority of the School Board of Regional School Unit No. 38

Attest: _____
 James Charette, Treasurer

STATE OF MAINE
ASSESSMENT SCHEDULE AND NOTICE OF INSTALLMENTS OF TAX – Wayne
Regional School Unit No. 38
45 Millard Harrison Drive, Readfield ME 04355
Revised 7/7/2021

To the Treasurer of the **Town of Wayne**, in the **County of Kennebec** (the “Municipality”):

Under and by virtue of, as applicable, 20-A M.R.S. §§ 15691 and 15691-A, the School Board of Regional School Unit No. 38 (the “RSU”) presents the following Assessment Schedule based on the budget and amounts approved at budget proceedings of the RSU for **fiscal year July 1, 2021 to June 30, 2022** (the “Fiscal Year Period”):

Municipality	EPS Required Contribution	Local Only Debt Service	Additional Local Funds	Adult Ed	School Nutrition	Total Municipal Assessment
Manchester	\$2,384,063.00	\$ 31,596.00	\$1,387,588.00	\$20,010.00	\$ 32,325.00	\$ 3,855,582.00
Mt. Vernon	\$1,821,171.00	\$ 23,169.00	\$1,017,535.00	\$14,674.00	\$ 23,704.00	\$ 2,900,253.00
Readfield	\$1,976,898.00	\$ 31,914.00	\$1,401,561.00	\$20,212.00	\$ 32,650.00	\$ 3,463,235.00
Wayne	\$1,451,153.00	\$ 15,956.00	\$ 700,668.00	\$10,104.00	\$ 16,321.00	\$ 2,194,202.00
Totals:	\$7,633,285.00	\$102,635.00	\$4,507,352.00	\$65,000.00	\$105,000.00	\$12,413,272.00

Under and by the virtue of the provisions of section 1489(3) of Title 20-A of the Maine Revised Statutes, as amended, you are hereby notified that the following monthly installments are payable by the Municipality to the Treasurer of the RSU for the Fiscal Year Period and that each such monthly installment is due on or before the 20th day of each month, commencing July 20th, of the Fiscal Year Period, as follows:

July 20	\$ 182,850.13	_____
August 20	\$ 182,850.17	_____
September 20	\$ 182,850.17	_____
October 20	\$ 182,850.17	_____
November 20	\$ 182,850.17	_____
December 20	\$ 182,850.17	_____
January 20	\$ 182,850.17	_____
February 20	\$ 182,850.17	_____
March 20	\$ 182,850.17	_____
April 20	\$ 182,850.17	_____
May 20	\$ 182,850.17	_____
June 20	\$ 182,850.17	_____

Fiscal Year Period Total **\$2,194,202.00**

Given under our hands this July 21, 2021.

A majority of the School Board of Regional School Unit No. 38

Attest: _____
 James Charette, Treasurer
 Regional School Unit No. 38