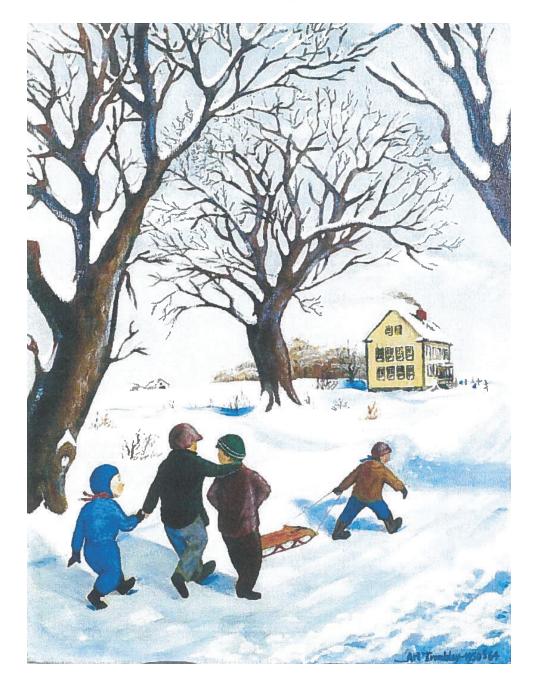
Town of Bradley 185th Annual Town Report 2022-2023



Bradley Boys to School

The original painting was done on a sea bag in 1950 by Arthur Trembly.

Those pictured are Tony Trembly, Charles "Sonny" Delaware, Paul Gallant and Edward Delaware Sr. with the sled.

Picture donated by Annabelle Labree



Heidi Gifford

The Bradley Town Council dedicates the 2022-2023 Annual Town Report to Heidi Gifford. Heidi a staple of the Bradley Community has touched every Bradley students' heart in one way or another. Thank you, Heidi, for loving our students and Bradley as you do. The below dedication was written by Cheryl Leonard the principal at Viola Rand School.

Dedication

Heidi Gifford's energy and enthusiasm for the town of Bradley is the reason she is receiving this recognition. Heidi has been the heart and soul of the Viola Rand School for 21 years. She has masterfully assumed many hats, but what she really excels at is making students and guests welcome in the school. One special event hasn't concluded before Heidi starts planning the next function. She is passionate about our little school and goes above and beyond every day to make sure things run smoothly and the school experience is as fabulous as possible for staff and students alike. Her positive attitude and conscientious care of the school extends to the community as well. The United States flags that line the Bradley Road are a project coordinated by Heidi and Mark Gifford. Heidi also chaired a committee that organized the "Bradley Days" celebration with a parade, games, booths and food on the Main Road for a number of years. Heidi is always willing to pitch in to make Bradley a welcoming, special town for residents and visitors alike.



Town of Bradley General Information

Office Hours

Tuesday 7:30 am - 6:00 pm

Wednesday-Friday 7:30 am - 4:30 pm

Code Enforcement

Wednesday 7:30 am - 1:30 pm

Plumbing Inspector

Phil Stevens

Contact Information

165B Main Street PO Box 517 Bradley ME 04411 207-827-7725 207-827-7072-fax

TownofBradley.net

Important Phone Numbers

Emergency	911
Penobscot County Sheriff Dept.	207-947-4585
Maine State Police-Bangor	207-973-3700
Bradley Post Office	207-827-6532
Viola Rand School	207-827-2508
Maine Department of Transportation	207-941-4500
RSU 34 Superintendents Office	207-827-7171
Old Town Water District	207-827-2145

2022-2023 Town of Bradley Holiday Schedule

Veterans Day November 11, 2022

Thanksgiving November 24, 2022 & November 25, 2022

Municipal Directory

Bradley Town Council

Mark Ketch, Chairperson Term Expires 2023

Ann Delaware Term Expires 2023

Charles Clemons Term Expires 2022

Duane Lugdon Term Expires 2024

Laurence Wade Term Expires 2024

Planning Board

Allan Smallwood

Jeff Labree

Marshall Conary

Sherri Dill

Members Needed

Board of Appeals

Tom Nadeau

Martin Somers

Municipal Staff

Melissa L. Doane
Town Manager, Town Clerk, Tax Collector,
Treasurer, Registrar of Voters,
General Assistance Administrator,
Road Commissioner
E-mail: mldoane@townofbradlev.net

Cindy Day
Administrative Assistant, Deputy Town Clerk
E-mail:cday@townofbradley.net

April Cookson
Excise Tax Collector, Motor Vehicle Agent,
Inland Fisheries Agent, Deputy Town Clerk,
E-mail:acookson@townofbradley.net

Dean Bennett
Code Enforcement Officer
dbennett@townofbradley.net

Phil Stevens Licensed Plumbing Inspector 774-276-0854

> Penobscot County Animal Control Officer

Mark Gibson Assessor's Agent

All meeting dates and times are posted at the Bradley Municipal Building located at 165B Main Street. There are also postings on the Town of Bradley website **townofbradley.net**. The public is welcomed and encouraged to attend. If attendance is not possible written comments are accepted and highly considered. The community is continually in search of committee ideas and members. Please contact the Town Office at 207-827-7725 for further information.



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

Dear Friends:

For three years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. In the last year, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, I will be focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

Janet T. Mills Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY) www.maine.gov FAX: (207) 287-1034

SUSAN M. COLLINS

413 DIRKSEN SENATE OFFICE BUILDING WASHINGTON, DC 20510-1994 (207) 274-2523 (2021 224-2693 [FAX]



COMMITTEES
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,

Susan M. Collins United States Senator

Sman M Collins

ANGUS S. KING, JR.

133 HART SENATE OFFICE BUILDING (202) 224-5344 Website https://www.King.Senate.gov

United States Senate

WASHINGTON, DC 20510 January 3, 2022 COMMITTEES
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
BUDGET
ENERGY AND

ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE

RULES AND ADMINISTRATION

Dear Friends,

On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6th Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the American Rescue Plan, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the American Rescue Plan is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the American Rescue Plan, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21st century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in the American Rescue Plan, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year — but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,

Angus S. Kildg, Jr. United States Senator

AUGUSTA 40 Western Avenue, Suite 412 Augusta, ME 04330 (207) 622-8292 BANGOR 202 Harlow Street, Suite 20350 Bangor, ME 04401 (207) 945–8000 BIDDEFÖRD 227 Main Street Biddeford, ME 04005 (207) 352-5216 PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245–1565

PRESQUE ISLE 167 Academy Street, Suite A Presque Isle, ME 04769 (207) 764–5124



Stop in and check out the **new customer**service counter at the municipal building.
We are now able to service two customers at a time and provide safe social distancing.
The work was done by one of our local contractors Mike Smith. The Town Council approval of the project using funds received from the American Rescue Plan Act.

Town Manager Report

The hardest part about the Town Manager Report is the opening line. What can I write that will grab your attention and lead you with the utmost desire to read my letter to you? I honestly have no idea so I am just going with it.

Something that was accomplished over the past year that I am extremely proud of is our office remodel. I have really enjoyed hearing all the positive comments when residents and customers see the transformation. The new setup allows for two customers to be assisted at the same time, while still maintaining safe social distancing. The carpentry was done by one of our local contractors, Mike Smith. I was here when the "new" municipal building opened in 2000. Coming from the "old" fire station office, this building was brand new and a breath of fresh air. We were so excited to have all the open space. We made it work for over 20 years, however, I think you will each agree; this new space provides a workable area that is more welcoming and comfortable.

The office remodel was funded by the use of the funds from the American Rescue Plan Act. This act, also known as ARPA, was part of an economic stimulus bill to respond to the COVID-19 public health emergency and its economic impacts. At the onset there were specific categories established in regards to spending, however, the final ruling allowed a set threshold of revenue loss and allowed for non-discretional spending. The Town of Bradley is slated to receive \$157,338.90 in funds. It has been my recommendation to the Town Council that these funds stay out of the general fund so the use does not affect the tax rate. To date the Town Council has designated spending to the office remodel, broadband expansion in the Chemo Pond area, participation in the Maine Department of Transportation pedestrian safety grant program to make repairs to the village district sidewalks, video streaming equipment to allow live streaming of municipal meetings, and the purchase of personal thermal image cameras used for fire suppression. There is approximately \$40,000 in remaining funds, the Town Council and I would love to hear suggestions on spending opportunities.

In June of 2021, the voters approved the lease-purchase of a new tanker to replace the 1989 truck which is in our current fleet. In January we signed the design papers. Unfortunately, the supply chain issues are affecting this purchase. We were extremely hopeful to have the replacement by the end of 2022. While I am still hopeful, I am also doubtful. The estimated cost is just under the approved \$375,000 and after much review of the bids received, Specialty Vehicles, Inc was chosen with a Rosenbauer America model design. As has been previously discussed this debt service will be paid by use of a purchase lease agreement. The projected payment is provided in the proposed budget.

We participated in a grant with Efficiency Maine and the Nature Conservancy in Maine to purchase and install two heat pumps in the municipal office and two heat pumps in the fire station. We were able to get all the pumps for \$3300.00. Since their installation, we have used less than 300 gallons of oil in the municipal building and that included the cold winter of 2022. I am currently looking into joining a community solar farm to assist with electricity costs.

Something we don't often think of is the many valuable waterways we have in the Town of Bradley. Otter Stream, Great Works Stream, Blackman Stream, the Penobscot River, and Chemo Pond. As stewards of these waterways, it is important that we protect the habitat. For several years there has been an ongoing concern regarding the inconsistent water levels in Chemo Pond. With the migration of the native alewives to this area, the concern has heightened. In an attempt to find a long-term solution to this issue, I contacted interested parties with a proposal to create a Blackman Dam Commission. These partners include the Town of Bradley, the Town of Clifton, the Town of Eddington, Chemo Pond Lake Association, The Maine Forest and Logging Museum, The Maine Department of Marine Resources (DMR), and the Maine Department of Environmental Protection (DEP). While no formal commission has

been established yet, our first order of business was to determine how to best control the water level. With the assistance of the Maine Department of Marine Resources, a study was completed. This study determined that the best solution was to make much-needed repairs to the dam located at the Maine Forest and Logging Museum, remove an abandoned roll dam and create a stone weir system. From that study, the three Towns, the lake association, and the museum all joined forces and paid for an engineering design. This design is slated to be complete in mid-May. Although nothing is set in stone, I am extremely hopeful that our partners at the DMR and DEP will assist with the funding of the total project #fingerscrossed.

A huge, huge I mean huge deal in 2021 was the retirement of my long-time sidekick Terry Knapp. Terry had worked for the Town since 1998. She and I worked together most of that time. She was the steady that made our office work, she has been missed. I personally wish her the best in her retirement. With Terry's retirement, we welcomed April Cookson. April has over 10 years of municipal experience, having worked for the City of Bangor. With the support from Cindy, Dean, and the Town Council we were able to make the transition with ease. The Town of Bradley is beyond fortunate to have such a great team.

Many of you may have heard that the Town Council will be working on phasing out school choice. This process is in the very early stages. As this moves forward, I ask that each of you keep an open mind and perhaps participate in the process. In 2009 when the voters approved consolidating our school union with Old Town and creating RSU 34, school choice was very affordable, in addition, it provided the students of Bradley a level of comfort as we transitioned into one school unit. As the years have passed Bradley has steadily become one with RSU 34. We need to support our school unit. In addition, the cost for students to go to schools outside of our unit has become extremely costly, originally costing \$2500 and now estimated to be \$60,000 per year. These funds are municipally funded with no reimbursement from the state. The Bradley Town Council would never want to change a child's education, however, would like to have an opportunity to phase the option out. It is the intention of the movement to allow Bradley students at the time of the vote to maintain the school choice option, however, moving forward the option would be no longer valid.

As we prepare for 2022 and beyond, I would once again encourage you to become more active in your community. In 2021 we worked with the University of Maine to design and update our municipal website, townofbradley.net. Over the past 6 months, I have been working with a student from Husson University to continue with these updates and to learn how to keep the website helpful. We are continually working to make the site easy to use and informative. I anticipate that within the next month we will be live streaming our municipal meetings on Facebook. I am really hopeful that this will prompt more citizen participation and engagement. As I say every year, this is your town, your community, and your home, help me make it all that it can be.

Respectfully Submitted

Melissa L. Doane Town Manager



TOWN CLERK REPORT

2021-2022 Vital Statistics April 1, 2021 to April 1, 2022

Births – 7 Deaths -20 Marriages-17

2021-2022 Dog Registrations

0- Kennels 35- Non-spayed/neutered 216- Spayed/neutered

REGISTRAR OF VOTERS REPORT

VOTER ELIGIBILITY IN MAINE

Maine Constitution and Title 21-A, Maine Law on Elections

- Be a citizen of the United States
- Have established and maintain a residence in the municipality where the person intends to register to vote
- ☐ Be at least 17 years of age (must be 18 years old to vote)

ELECTION SCHEDULE FOR 2022-2023

Polls open at 8:00 a.m. and close at 8:00 p.m.

- June 14, 2022-Town of Bradley Annual Referendum, RSU Budget Validation and State of Maine Primary
- □ November 8, 2022-General Election

ENROLLMENT DATA

420-Democrats 344-Unenrolled 395-Republicans 76-Green Independent

VOTER PARTICIPATION

60-June 8, 2021 392- November 2, 2021

Respectfully Submitted

Melissa L. Doane

Town Clerk, Registrar of Voters

Treasurer Report March 31, 2022

Ma	ircn	31, 2022				
ACCOUNT	0.00	BALANCE July 1, 2021		BALANCE		
CONTRACTOR			_			
CASH~PEOPLES UNITED TOWN SAVINGS	\$	1,167,743.13		1,913,226.61		
MUNICIPAL CAPITAL	\$	305,803.57 105,852.69	335	292,723.02 121,952.97		
BOND ANTICIPATION	\$ \$ \$ \$ \$	33,579.55		32,143.23		
UN APPROPRIATED SURPLUS	4	3,350.67	1000	3,207.35		
FIRE DEPT CAPITAL	4	74,762.89		71,564.95		
HIGHWAY	\$	4,539.46	1.5	4,345.26		
SCBA	\$	9,030.20	\$	10,436.64		
		5,050.20	96.	10,400.04		
W. BUTTERFIELD CEMETERY TRUST	\$	5,751.32	\$	5,505.30		
L. COLSON CEMETERY TRUST	\$	621.32	\$	594.74		
WEBSTER CEMETERY TRUST	\$	373.37	\$	357.42		
SWETT CEMETERY TRUST	\$	1,246.31		1,192.99		
CARTER CEMETERY TRUST	\$	27,097.51	10.2	25,938.45		
JACKSON CEMETERY TRUST	\$ \$	1,900.23	55.53	1,818.96		
R SPRUCE CEMETERY TRUST	\$	1,107.22		1,059.86		
FA POWERS		28,908.90		27,672.33		
BADERSHALL CEMETERY	\$	1,592.90	278	1,524.77		
BUTTERFIELD-BROOK	\$	710.32		679.93		
SPINNEY-REED CEMETERY TRUST	\$	895.49	\$	857.20		
			TA	X COMMITMENT	eo_10	BALANCE
PRECOLLECTED 2022 RE	\$	=	\$	=======================================	\$	(6,113.67)
UNCOLLECTED 2021 RE	\$	(6,222.87)	\$	1,866,672.48	\$	77,851.18
UNCOLLECTED 2021 PP	255	8.0 8	\$	4,978.00	\$	733.40
UNCOLLECTED 2020 PP	\$	998.30	8		\$	-
UNCOLLECTED 2020 RE LIENS	\$	28,455.19			\$	13,760.52
UNCOLLECTED 2020 RE	\$	1,867.60			\$	10,700.02
UNCOLLECTED 2019 RE LIENS	\$	14,371.01			\$	
	2201					
 BUDGETED REVENUE	KE.	VENUE			•	000 400 00
DEDICATED RECEIPT					\$	622,100.00
						200 400 00
BUDGETED REVENUE					\$	622,100.00
RSU SCHOOL SURPLUS						
TOTAL BUDGETED REVENUE					\$	622,100.00
REVENUE DETAIL COLLECTED			\$	2,526,917.93		
TAX COMMITMENT INCLUDED IN "REVENUE DE	TAIL C	OLLECTED"	\$	(1,871,650.48)		
ADJUSTMENTS TO REVENUE			\$	(73,284.56)		
ACTUAL REVENUE RECEIVED TO DATE					\$	581,982.89
HOMESTEAD (NON BUDGETED REVENUE)					\$	(70,403.00)
ACTUAL BUDGETED REVENUE COLLECTED					\$	511,579.89
UNCOLLECTED (OVERCOLLECTED) REVENUE					\$	110,520.11
(01001110111011101110111011101110111011					Ψ	110,020.11
	EX	PENSE				
DEDICATED RECEIPT NON BUDGETARY POST	•	2,133.03	Al	PPROPRIATED	U	INEXPENDED
VOTER APPROVED CARRYFORWARDS	\$	124,275.00				
ACCOUNTS PAYABLE	\$	34,453.41				
A VOVOITIO I A IADEL		34,403.41				
		2 566 722 00				
BUDGETED EXPENSE	\$	2,566,722.00	•	1 706 644 22	•	030 030 44
		2,566,722.00 2,727,583.44 1,305,537.00	\$	1,796,644.33 979,153.00	\$	930,939.11 326,384.00

Respectfully Submitted,

Melissa L. Doane Treasurer

Tax Collector Report

OUTSTANDING 2021 REAL ESTATE AS OF APRIL 30, 2022

ACCT #	NAME	ORGINIAL	(PAYMENTS)	AMOUNT
ACCT #		TAX	INTEREST	DUE
	ALBERT, DWANE ALLEN	410.40	(203.01)	207.39
	BAKER, KEVIN D	2,815.04		2,881.19
	BERGMAN, DANIEL JOSEPH	302.48		309.59
	BESSE, MURIEL B	217.36		222.47
	BLACK BEARS LLC	2,547.52	59.87	2,607.39
	BLACK, ROGER C & MARQUARD, SHELBY	250.80	5.90	256.70
	BLAKELEY, BOGART THOMAS	486.40	(237.48)	248.92
	BUCK, EDWARD V JR	1,185.60		599.12
	BUCK, LOUIS & BUCK, GWEN	518.32	12.18	530.50
	CAMPBELL, RICHARD H	2,252.64		2,305.57
	CCM HOLDINGS INC	1,703.92		1,743.96
	CHABE, ERIN S	538.08	12.65	550.73
	COLLINS, GEORGE S III & COLLINS, MICHELLE L	604.96	14.22	619.18
	COLLINS, MICHAEL	460.56	(240.13)	220.43
	COULTER, LILLIAN T & COULTER, TERRY L	1,377.12	32.36	1,409.48
	CRAWFORD, BRUCE E	1,950.16	45.83	1,995.99
121	CREEK BEND LLP	223.44	4.79	228.23
4.40	1/6/2022 PURCHASE GALLAWAY, ALEX	500.00	(050.05)	
	DAVIS, KRISTOFER	522.88	(258.65)	264.23
	FARLEY, KYLE J	357.20	(353.35)	3.85
	GASTIA, DANIEL ROBERT	59.28	1.40	60.68
	GEROUX, JASON F	837.52	19.68	857.20
	GRINDLE, KENNETH J & GRINDLE, CARRIE A	2,498.88	(3,347.71)	(848.83)
	HARRIS, BRIAN H	609.52	(542.50)	67.02
	JACKSON, CAROL A	1,019.92	(504.52)	515.40
	JO, HYEJIN	433.20	(214.29)	218.91
	JOHNSTON, HELENANN R	472.72	11.11	483.83
	LAUGHLIN, BONNIE	1,088.32	25.57	1,113.89
	LIEPOLD, CYNTHIA S	1,450.08	(1,435.32)	14.76
	MICHAUD, SCOTT A	237.12	5.57	242.69
	MILLIGAN, JOHN H II & COTE, BERNADETTE M	3,862.32	90.77	3,953.09
	MITCHELL, JILL P	2,354.48	55.33	2,409.81
	MURRAY, SHARON K	1,261.60	29.65	1,291.25
	NADEAU, KATI J	411.92	9.68	421.60
	NILO, VINCENT E III	691.60	16.25	707.85
	NORRIS, SUSAN M	3,163.12	(1,564.69)	1,598.43
	OLE COUNTRY STORE LLC	1,857.44	43.65	1,901.09
	PAUL, JASON	174.80	4.11	178.91
	ROBERTSON, MARY E	1,393.84	(818.07)	575.77
	ROBERTSON, MARY E	647.52	15.21	662.73
	ROMEO, DAVID & ROMEO, BERTHA C	680.96	(336.85)	344.11
	ROY, STEPHEN D	1,509.36	35.47	1,544.83
	SPRUCE, JOHN & SPRUCE, STEPHEN	1,687.20	39.65	1,726.85
	STEELE, KATLYN	346.56	8.15	354.71
	STODDARD, RICHARD JR	1,135.44	26.69	1,162.13
423	STROUT, SALLY 6/1/2021 PURCHASE STROUT, MICHAEL	1,798.16	42.26	1,840.42
680	THIBODEAU, WILLIAM 10/6/2021 PURCHASE, RICHARDS, JONATHAN & GROUT, ELIZABETH	2,936.64	(1,452.66)	1,483.98
905	THOMPSON, DALE	337.44	7.93	345.37
	TINKHAM, RICHARD A	834.48	19.61	854.09
	WICKETT, MICHAEL	411.92	9.68	421.60
	WILLIAMS, LESLIE	1,144.56	26.89	1,171.45
500	12	1,117.00	20.00	1,171,75

OUTSTANDING 2020 REAL ESTATE AS OF APRIL 30, 2022 LIEN DATE: JULY 23, 2021 AUTOMATIC FORECLOSURE: JANUARY 23, 2023

		ORGINIAL	(PAYMENTS)	AMOUNT
ACCT #	NAME	LIEN	INTEREST	DUE
127	BAKER, KEVIN D	2,759.48	471.14	3230.62
770	CAMPBELL, RICHARD H	2,208.18	385.00	2593.18
532	CRAWFORD, BRUCE E	1,911.67	370.43	2282.10
747	JOHNSTON, HELENANN R	463.39	141.52	604.91
782	MITCHELL, JILL P	2,308.01	353.82	2661.83
492	MURRAY, JAMES	280.26	0.69	280.95
398	NILO, VINCENT E III	677.95	154.42	832.37
562	ROY, STEPHEN D	1,479.57	287.40	1766.97
368	SPRUCE, JOHN & SPRUCE, STEPHEN	855.96	9.89	865.85
689	STEELE, KATLYN	339.72	123.77	463.49
905	THOMPSON, DALE	330.78	129.49	460.27

OUTSTANDING 2021 PERSONAL PROPERTY AS OF APRIL 30, 2022

NAME	ORGINIAL TAX	(PAYMENTS) INTEREST	AMOUNT DUE
	285.76	6.71	292.47
	18.24	0.27	18.51
	355.68	8.36	364.04
	7.60	-3.76	3.84
	69.92	1.64	71.56
	NAME	NAME TAX 285.76 18.24 355.68 7.60	NAME TAX INTEREST 285.76 6.71 18.24 0.27 355.68 8.36 7.60 -3.76

Respectfully Submitted,

Melissa L. Doane Tax Collector



TOWN OF BRADLEY, MAINE

Office of Code Enforcement, 165 B Main Street Bradley, Maine 04411



Code Enforcement Officer's Report

dbennett@townofbradley.net

Phone: 207-827-7725

Hours: Wed 7:30-3:30pm

It is a pleasure to submit my sixth annual report as Code Enforcement Officer of the Town of Bradley.

We all share the responsibility of keeping Bradley a friendly and welcoming community. Respecting each other and each other's property rights is the key to a compatible existence. Your property rights end where your neighbor's property rights begin. Zoning and Land Use Regulations are designed to keep those lines from becoming vague and arbitrary.

PLEASE ASSUME A PERMIT IS REQUIRED

Code Enforcement Services:

The Code Enforcement Office provides a number of services throughout the year. Beyond the land use related activities such as Building Permit Administration, Zoning Enforcement/Administration, Shoreland Zoning Enforcement/Administration, and Technical Assistance to the Planning Board, daily office duties includes the following:

- Assisting Bradley residents through the complexities of Ordinance interpretation and permitting processes;
- Responding to inquiries from Realtors, Attorneys, Title Companies, and Developers;
- Administration of Federal Programs such as E 911 and Federal Emergency Management Floodplain Program.

Please feel free to contact the Code Enforcement Office with any questions or concerns or to discuss plans you may have for construction <u>prior</u> to purchasing materials or locating of structures. I will work with you to insure a fluid and positive experience in obtaining the necessary permits in advance of your development plans, thereby insuring you compliance with the Bradley Land Use Ordinance and Regulations.

Respectfully Submitted.

Dean L. Bernett

Code Enforcement Officer

Bradley Fire Department



Dear Bradley Residents:

Chief Eric Gifford 171 Main St. PO Box 517 Bradley, Me 04411

I would like to thank the Town Manager, Melissa Doane, the Town Council and you, the residents of the Town of Bradley, for supporting the volunteer firefighters. My deepest appreciation goes out to the members of the Bradley Fire Department for their dedication to protecting our town, and the support they have shown me during this past year. Each member sacrifices time with their family to attend meetings and trainings to ensure our town has excellent fire protection. I would also like to thank their families for supporting the firefighters and allowing them to volunteer their time for our community.

The fire department has been very busy in 2021/2022 responding to structure fires, wildland fires and vehicle accidents. We also have been very busy with mutual aid calls with Old Town, Milford, Eddington and Greenbush. Mutual aid is very important to our town and these surrounding towns in creating close communities and providing much needed support in time of emergencies.

We have ordered a new tanker truck approved last fall by voters, which we expect to receive in 18-24 months. The current tanker truck is 31 years old, leaks and is costing tax payers for repairs.

It was a rough winter with a lot of snow so a big thank you to those people that shoveled fire hydrants near their homes. It really is helpful to keep them clear.

If anyone is interested in joining the fire department, please feel free to contact me at 827-9273 and leave me a message or email me at bfiredept@roadrunner.com.

Sincerely,

Eric Gifford

Bradley Fire Chief



FOUR SEASONS SENIORS OF BRADLEY

Hoping you are well and happy - so much going on in the world, it is a blessing to gather together even for a short time.

Each week we continue our Senior Exercise program at 10 am on Wednesdays in the Council Room at the Municipal Building. It has been a great time to share and exercise. There are 8 of us and we have room for more so....come and join us!

This year we had hoped to be able to have our Senior Luncheons in person but for safety reasons we are still doing the drive-thru. We will continue to cook and serve from St. Ann's Church. They have been very successful - feeding up to 75 folks each time! The cooks and crew, Noella Milligan, Charlene Jackson, Willi Gallant, Millie Cannon, Anne Richard, Richard Petrie, Rita Cyr, and Rosemarie Guay have done an amazing job to feed us. We will continue to have a monthly luncheon in all months but July and August. The menu is different each month so it's a surprise. Watch the event board out front of the Municipal Building and posters in the Post Office for upcoming events.

If we can be of any help or if you have any ideas on new programs let me know 827-2733.

Thanks.

Ann Delaware, Coordinator



Town of Bradley Historical Committee

PO Box 517 Bradley Me 04411

Again, we were not able to have a Historical meeting this year but will try for sometime this summer. Watch the event board in front of the Municipal Building for any coming events.

Several items were donated to the Historical Committee this year from Oscar Emerson. We had a beautiful display case made to house these items and some other items as well. The case is located in the Council Room. If you'd be interested in viewing these items call me at 827-2733 and we'll make arranements.

We are always accepting donations and pictures at anytime. Give me a call and I'll be glad to pick them up or you can drop them at the Town Office.

Respectfully submitted,

Ann Delaware

Maria Baker Desrosiers

3/24/22



Penobscot County Sheriff's Office

85 Hammond St. Bangor, ME 04401 207-947-4585

> Troy J. Morton Sheriff

Greetings:

It is the mission of the Penobscot County Sheriff's Office to safeguard the lives and property of the citizens we serve, to reduce the incidence and fear of crime, to enhance public safety and to meaningfully improve the lives of the citizens of Penobscot County.

In 2021 the Penobscot County Sheriff's Office responded to 380 calls for service in the Town of Bradley. These statistics do not include the number of calls the Maine State Police responded to in Bradley during this time.

The following is a list of the most common calls for service in the Town of Bradley in 2021:

Special Patrol	113	Fraud	5	OUI	2
Property Check	57	Harassment	5	Criminal Traffic Offense	2
Welfare Check	40	Citizen Assist	5	ATV Problem	2
Information	20	Burglary	4	Wanted Out	2
Erratic Vehicle	11	Motorist Assist	4	Civil Matter	2
Family Fight / Assault	8	Weapons Discharge	3	Fireworks / Noise Problem	2
Suspicious	8	Assist Ambulance	3	Death Investigation	1
Agency Assist	7	Animal Problem	3	Alarm	1
Motor Vehicle Crash	6	Court Service	2	Disorderly Conduct	1

We appreciate the great ongoing partnership between the Town of Bradley and the Penobscot County Sheriff's Office. The supplemental law enforcement contract provided 39 focused patrol details in the town during the summer months of 2021. This supplemental coverage allows greater visibility and proactive law enforcement within the town.

While our county remains one the safest places to live, work and own a business, we ask citizens to remain vigilant. Please secure your homes, garages, vehicles etc. Please report suspicious activity or circumstances.

On behalf of the all the members of the Penobscot County Sheriff's Office, we want to thank the Town of Bradley for your continuing support. We look forward to continuing to provide the highest level of law enforcement services in 2022.

Respectfully
Sheriff Troy Morton







55 Highland Ave., Bradley, Maine 04411 Phone: 207-827-2508

May 2022

To the Citizens of Bradley,

The Viola Rand School again this year has served students in grades pre-kindergarten through third grade. Bethany Bilodeau teaches the full day pre-K class with assistance from ed tech Jesie Romero. The pre-k class is comprised of students from Bradley and Alton. The Alton students are driven in a school van from the Alton Elementary School to the Viola Rand School and back again at the end of the day by Ms. Romero. Carrie Rand continues to be the kindergarten teacher. Kelly Berube has moved from her classroom in the multi-purpose room last year to a regular classroom this year with her first grade students. Our second grade teacher is Heather Friedman, who transferred to Viola Rand School following a one year position at Old Town Elementary School last year. She has been a great addition to our staff! Brianne Harper is our third grade teacher with a class that we are going to miss tremendously next year. James Wohlgemuth continues to offer specially designed instruction in the resource room, and Jennifer Dalessandro supports students with literacy and math interventions. Our specials teachers are Tiffany Palmer for art, Cid Dyjak for physical education, Andrew Carlson for library, Jessup Henderson for music, and Trysha Lunn, our school counselor. Kaitlin Michaud provides speech services and Kristi Swartz is our occupational therapist. Owen Arey is still the custodian and Heidi Gifford continues to wear many hats as the school secretary. This staff has formed a wonderful collegial relationship and that positivity extends to caring and captivating activities for our students!

The fall of 2021 continued to be impacted by the Covid-19 Pandemic. Earlier in the summer, cases were waning and it looked like we might be headed for a return to "normal". Circumstances changed and masks were again required for everyone when school started. We also worked to distance people as much as possible, especially at mealtimes. Through the course of the year, we saw several variants of the original virus, and this kept many staff and students in periods of isolation or guarantine. Vaccines became available for the younger students, which helped keep students in school. We offered the opportunity for pooled testing of classes to determine if there was a positive case(s) in that small group, which enabled nursing staff to do rapid tests on the ones in the pool to determine positive cases early. Cases began to drop off after the February break and in mid-March it became optional whether to wear a mask at school. The variants have weakened allowing us to resume fun events like a first grade play on the solar system and a Math and Science Night in April.

Viola Rand School is a friendly, community school with the resources of a larger district. We feel very fortunate to have amazing support from the community and our families. We welcome wonderful children to school each day. They work hard to model our core character traits of Caring, Respect Responsibility and the pursuit of Knowledge.

Respectfully submitted,

Cheryl Leonard

Principal Cheryl Leonard



To The Citizens of Bradley:

As we near the end of another school year and as I near retirement from my duties as Superintendent for Regional School Unit #34, I want to take this opportunity to thank you for your continued support of our schools and our students. We have much to be proud of, much of which would be impossible without your support.

The Viola Rand School in Bradley continues to be a vibrant part of the Bradley community. The school currently serves Pre-kindergarten through grade three students. Visit the school and you will find a welcoming school family. The school staff provide a warm and accepting environment for our young learners. It is a wonderful place to start a school career!

The school facility, initially built in the 1950's does present challenges in meeting the needs of all students in the 21* century. The building was designed and constructed at a time when education looked much different than it looks today. We continue to make investments in modernizing building systems while addressing the limiting issues of building age and space. The building custodian as well as the RSU#34 maintenance department work diligently to ensure the building provides a clean, safe, and healthy learning environment for all students. The Viola Rand school building is certainly on our radar as we plan for the future needs of RSU#34. Grades 4 and 5 students from Bradley currently attend Old Town Elementary School. This provides an opportunity for these students to integrate with classmates from Alton and Old Town before moving on to middle school.

Although Bradley is full participating member of RSU#34, students in grades 6-12 maintain school choice. This is possible due to an exception in the legislation that created Regional School Units in 2009. At that time, as many smaller communities that did not operate middle and/or high schools were joining regional school units that did include a middle and high schools, the independent schools lobbied the Maine Legislature to protect their enrollment by maintaining "choice" in those communities that did not operate middle and high schools at the time of reorganization. This issue is being revisited around the State as communities such as Bradley as well as the RSU are required to incur the additional costs related to this option.

An example: A resident of Bradley decides to enroll their grade 9 student at Bangor High School rather than Old Town High School. The tuition at Bangor High School is \$11,663.00/year. The RSU must pay Bangor the amount equal to the tuition at Old Town High School which is \$9,611.90/year. The town of Bradley must pay the difference between the tuition rate at OTHS and BHS or \$2,051.10.

For the current school year, Bradley's additional costs for students attending outside of RSU#34 will be approximately \$58,000 with twenty-seven (27) students currently exercising this option. For the current school year, RSU#34 will incur in excess of \$300,000 in additional costs resulting

from Bradley resident students exercising this choice option. Interestingly, class sizes for Bradley resident students in grades K-5 average 11.42 students per grade level. The average class size for grades 6-12 is 19.42 students per grade level. This difference may reflect a practice of families locating in Bradley when their children are eligible simply for the school choice option. Certainly, this is an issue of concern for both Bradley residents as well as the Regional School Unit.

As noted earlier, I will retire on June 30, 2022, having completed 46 years in education with the last seventeen years in Old Town and RSU#34. I want to thank the Town of Bradley for your support and cooperation as a member community of RSU#34. I have enjoyed being a member of your community. I am confident you will continue to be well served by my successor, Matt Cyr. Matt and his family reside in Bradley.

Sincerely,

David A. Walker

Town of Bradley School Enrollment 2021-2022

12 1					23	2	2		Н	П						29
11					7	7			4							13
10					15		1		2							21
6					18	3	2		Н		-					25
00	3			19				Н						1		20
7				15				+								16
9				10				Н				Н				12
2			12													12
4			6										П			10
ന	00		5										2		П	15
2	16															16
н	14		3								_					17
¥	10														1	10
Pre K	9											1				7
	Viola Rand Elementary	Alton Elementary	Old Town Elementary	Leonard Middle School	Old Town High School	John Bapst	Bangor High School	Orono Middle School	Orono High School	Brewer High School	Stillwater Academy	Greenbush (Super's Agreement)	Eddington/Holden (Super's Agreement)	Howland (Super's Agreement)	Milford (Super's Agreement)	Total Bradley Students

29 44 63

226

MUNICIPAL REFERENDUM AND BUDGET MESSAGE

The municipal budget was submitted to the Town Council in February of 2022. The Town Council has diligently worked on the budget until the public hearing on April 26, 2022. The annual referendum is on June 14, 2022, and absentee ballots will be available on May 13, 2022. Before you are the referendum articles, brief explanations of the articles, and budget calculations.

Municipal Referendum

Referendum Article 1: General Budget Appropriates Article-Municipal

Shall the Town appropriate the total sum of \$1,648,679 in the General Budget for the operation of the Town's municipal government (excluding schools) for the Fiscal Year beginning July 1, 2022 through June 30, 2023?

Explanation: The Bradley Town Council is asking for approval to expend municipal expenditures of \$1,648,679.

Referendum Article 2: General Budget Revenue Article-Municipal

Shall the Town fund the General Budget for the operations of the Town's municipal government (excluding schools) for the Fiscal Year beginning July 1, 2022 through June 30, 2023 as follows?

Estimated Revenues: \$710,300
Transfer from Reserve \$262,875
Raised from Property Taxes: \$675,504

Explanation: The Bradley Town Council is asking for approval to receive non-property tax revenues of \$710,300, use carryover funds (transfer from reserve accounts) of \$262,875 from the 2021-2022 municipal budget, and raise the remaining amount of \$675,504 from property tax.

Referendum Article 3: Special Revenue Article

Shall the Town authorize the Town Council on behalf of the Town, to apply for, accept and expend grants or other funds from State, Federal and other sources to support the municipal function, operation or improvement, in addition to the amounts raised and appropriated in the General Budget?

Explanation: The Bradley Town Council is asking for approval to apply for grants, receive additional funds and expend the funds received.

Referendum Article 4: General Article

Shall the Town authorize the State to issue licenses for the sale of liquor to be consumed on the premises of licensed establishments on Sundays?

Explanation: In 1969 the Town did not approve the sale of liquor (liquor is defined under the law as all types of alcohol) for on premises consumption. However, in 1975 the town did approve the sale of malt liquor (beer) only for on premises consumption. By doing so, that leaves wine and spirits unavailable for sale on a Sunday from a restaurant licensee. While Bradley doesn't have any liquor licenses, this approval will correct this matter so to not impact any business in the future.

Budget Calculations

Town of Bradley Charter Budget Cap Requirement-summarized as a self-imposed tax cap regulation to limit raising the net budget (expenses-revenues) by the amount of the Cost of Living Average (C.O.L.A).

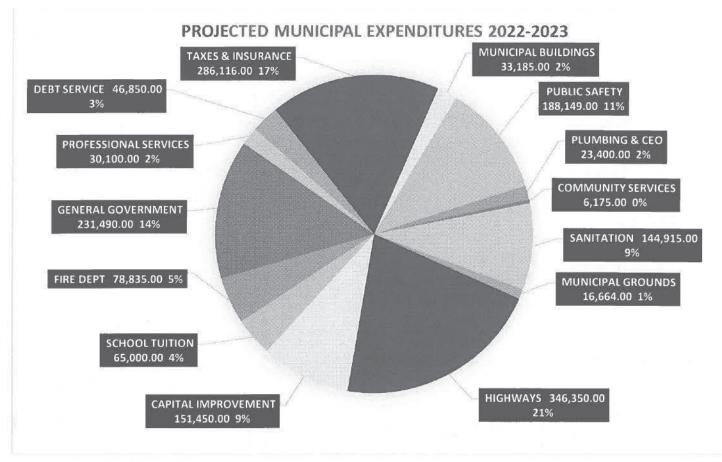
2021-2022 Net Budget	\$639,085.00
C.O.L. A.	5.9%
Allowable 2022-2023 Net Budget	\$676,791.02
Actual 2022-2023 Net Budget	\$675,504.00
Under Budget Cap	\$ (1,287.04)

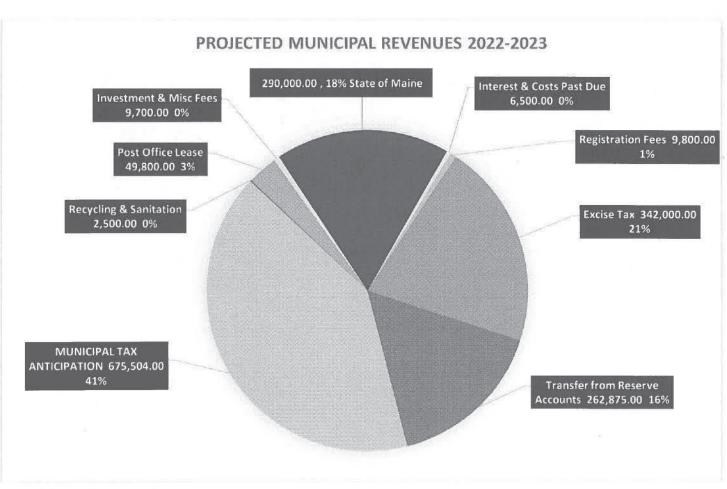
ANNUAL TOWN REFERENDUM

The **Town of Bradley Annual Referendum** will be held on Tuesday June 14, 2022 at the Bradley Fire Department located at 171 Main Street. Absentee Ballots will be available May 13, 2022. Voters will be asked to vote on the general municipal budget, acceptance of grant/other funds, and a general article.

Registered Bradley voters can vote from 8:00 am to 8:00 pm. Bradley citizens that have not registered to vote can register at the Fire Station on the day of the Referendum.

		MPLE									
	BALLOT FOR THE TOWN OF BRADLEY ANNUAL REFERENDUM JUNE 14, 2022										
	TO VOTERS: PLACE A CROSS (X) OR A J MAKE A MISTAKE REQUEST A NEW BA	CHECK ((√) IN THE SQUARE NEXT TO YOUR								
ARTICLE 1: GENERAL BUDGET APPROPRIATES ARTICLE-MUNICIPAL											
th	YES Shall the Town appropriate the total sum of \$1,648,679 in the General Budget for the operation of the Town's municipal government (excluding schools) for the Fiscal Year beginning July 1, 2022 NO through June 30, 2023?										
	TOWN COUNCIL REC	OMMENI	NDS A YES VOTE								
ARTICLE 2: GEN	NERAL BUDGET REVENUE ARTICLE-MUN	<u>VICIPAL</u>	<u>L</u>								
(e	hall the Town fund the General Budget for the excluding schools) for the Fiscal Year beginnin										
Ti	stimated Revenue's ransfer from Reserve Accounts aised from Property Taxes	\$ \$ \$	\$ 262,875								
	TOWN COUNCIL REC	OMMENI	NDS A YES VOTE								
ARTICLE 3: SPE	ECIAL REVENUE ARTICLE										
gr NO or	YES Shall the Town authorize the Town Council on behalf of the Town, to apply for, accept and expend grants or other funds from State, Federal and other sources to support the municipal function,										
	THIS ARTICLE DOE: TOWN COUNCIL REC										
ARTICLE 4: GEN	NERAL ARTICLE										
	hall the Town authorize the State to issue lice in the premises of licensed establishments on										
	THIS ARTICLE DOES NO THE TOWN COUNCIL REC										
	42	MPLE									
	MUNICIPAL OF TOWN O	FICIALS	DLEY								
INCLUDE THAT CAN	. ,	CIPALITY	ICE IF YOU WRITE IN A CANDIDATE YOU MUST Y IN WHICH THAT CANDIDATE RESIDES AS WEL IISTAKE REQUEST A NEW BALLOT. DO NOT	L							
	VOTE FOR NOT MORE TH	IAN ONE	IE (1)								
	CLEMONS, CHARLES										
	SEEMSITO, STRIKES										





MUNICIPAL BUDGET EXPENSE COMPARISON AND BREAKDOWN

Account		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023
Manager	\$	56,560.00	\$	60,000.00	\$	60,500.00	\$	78,500.00	\$	80,285.00	\$	85,000.00
Manager Retirement Fund	\$	1,075.00	\$	1,100.00	\$	1,130.00	\$	3,500.00	\$	3,910.00	\$	4,250.00
Secretary Clerical	\$	56,850.00	\$	63,000.00	\$	65,004.00	\$	70,000.00	\$	67,085.00	\$	79,600.00
Contracts	\$	800.00	\$	1,200.00	\$	1,200.00	\$	1,400.00	\$	3,650.00	\$	1,000.00
Municipal Software Contract	\$	5,800.00	\$	6,700.00	\$	6,360.00	\$	7,385.00	\$	7,800.00	\$	8,300.00
Printing	\$	2,000.00	\$	2,000.00	\$	2,300.00	\$	2,500.00	\$	2,000.00	\$	2,000.00
Postage	\$	3,550.00	\$	3,300.00	\$	3,500.00	\$	3,700.00	\$	3,700.00	\$	3,700.00
Telephone	\$	1,260.00	\$	1,260.00	\$	500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00
General Supplies	\$	3,400.00	\$	3,700.00	\$	3,700.00	\$	3,700.00	\$	4,000.00	\$	5,000.00
Machine Equipment Repair	\$	2.000.00	\$	1,800.00	\$	2,300.00	\$	3,000.00	\$	6,100.00	\$	6,100.00
Advertising	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	2,000.00	\$	2,000.00	\$	3,000.00
Misc. Bank /Investment Fees	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,800.00	\$	2,000.00
Dues	\$	2,100.00	\$	2,720.00	\$	3,000.00	\$	3,100.00	\$	3,100.00	\$	3,200.00
Publications	\$	300.00	\$	300.00	\$	300.00	\$	130 BE 1811	\$		\$	-,
Post Office Bond	\$	33,900.00	\$	34,250.00	\$	34,700.00	\$	36,800.00	\$) =)	\$	-
Capital Improvements	\$	-	\$	-	\$		\$	-	\$	-	\$	2=
Car Allowance	\$	500.00	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	300.00	\$	300.00
Education Supplies	\$	(%)	\$	÷	\$	2	\$		\$	180	\$	
Training	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,500.00	\$	500.00	\$	300.00
Institutes	\$	(12)	\$	<u>1</u>	\$	<u>=</u>	\$		\$	-	\$	
Legal	\$	7,000.00	\$	4,000.00	\$	4,000.00	\$	4,000.00	\$	4,000.00	\$	4,000.00
Audit	\$	5,000.00	\$	5,800.00	\$	5,800.00	\$	5,800.00	\$	5,920.00	\$	6,000.00
Engineer	\$	(4 <u>4</u>)	\$	5=	\$	=	\$	¥	\$	20	\$	-
PVCOG	\$	52 - 0					\$	=	\$	-	\$	12
Health	\$	17,435.00	\$	41,110.00	\$	43,700.00	\$	47,100.00	\$	41,000.00	\$	45,835.00
Dental	\$	525.00	\$	555.00	\$	565.00	\$	550.00	\$	550.00	\$	1,630.00
Employee ERA	\$	31 = 0	\$	(-	\$	#1275000000000000000000000000000000000000	\$	3,850.00	\$	3,850.00	\$	3,850.00
Council Stipend	\$	8,240.00	\$	8,420.00	\$	8,655.00	\$	8,800.00	\$	8,900.00	\$	9,440.00
Elections	\$	1,700.00	\$	1,700.00	\$	1,700.00	\$	1,800.00	\$	3,000.00	\$	4,100.00
Election Software	\$	60 (6 8 0	\$	00 10000 5000 00 0 0	\$		\$	*	\$	=	\$	
Assessing Contract	\$	9,000.00	\$	9,000.00	\$	9,000.00	\$	9,600.00	\$	9,600.00	\$	9,600.00
Assessing Re-Evaluation	\$	100	\$	35 5 7	\$		\$		\$	#G	\$	-
Assessing Software	\$	3,900.00	\$	4,800.00	\$	6,125.00	\$	5,000.00	\$	5,300.00	\$	5,700.00
Mapping	\$	200	\$	5 <u>7</u>	\$	UE.	\$	1,000.00	\$	**************************************	\$	-
Registry Transfers	\$	-	\$	(+	\$	3575	\$		\$	-	\$	(=)
Planning	\$	750.00	\$	1,000.00	\$	500.00	\$. 5	\$	1,600.00	\$	1,600.00
Municipal Janitor	\$	3,600.00	\$	3,800.00	\$	2,700.00	\$	5,100.00	\$	3,500.00	\$	2,500.00
Muni Building Repairs/Maint	\$	4,000.00	\$	5,800.00	\$	6,000.00	\$	6,000.00	\$	5,500.00	\$	4,000.00
Muni Building Water	\$	215.00	\$	250.00	\$	255.00	\$	260.00	\$	275.00	\$	285.00
Muni Building Electricity	\$	1,760.00	\$	1,300.00	\$	1,500.00	\$	1,700.00	\$	1,700.00	\$	2,600.00
Muni Building Heat	\$	1,575.00	\$	1,700.00	\$	1,400.00	\$	4,000.00	\$	2,000.00	\$	-
Muni Build Furnace/AC Maint	\$	650.00	\$	700.00	\$	700.00	\$	700.00	\$	700.00	\$	700.00
Muni Building Supplies	\$	19 4 5	\$	(320)	\$	((m)	\$	*	\$	<u>12</u>	\$	(12)
Muni Building Mowing	\$	1,403.00	\$	1,403.00	\$	1,564.00	\$	1,600.00	\$	1,600.00	\$	2,365.00
Muni Building Snow Removal	\$	4,575.00	\$	5,100.00	\$	4,800.00	\$	5,000.00	\$	5,200.00	\$	5,600.00
Mowing Fire Station	\$	1,403.00	\$	1,403.00	\$	1,564.00	\$	1,600.00	\$	1,600.00	\$	2,365.00
Municipal Security	\$	350.00	\$	375.00	\$	375.00	\$	400.00	\$	2,900.00	\$	600.00
FICA	\$	9,735.00	\$	10,850.00	\$	11,000.00	\$	12,500.00	\$	12,500.00	\$	13,700.00
Medicare	\$	2,277.00	\$	2,600.00	\$	2,600.00	\$	3,000.00	\$	3,000.00	\$	3,200.00
County Tax	\$	147,880.00	\$	154,310.00	\$	164,893.00	\$	171,237.00	\$	186,490.00	\$	197,681.00
Insurance OP&Prem	\$	6,700.00	\$	7,100.00	\$	6,200.00	\$	6,300.00	\$	5,525.00	\$	4,400.00
Insurance Public Officials	\$	3,790.00	\$	3,750.00	\$	3,800.00	\$	2,950.00	\$	3,110.00	\$	4,720.00
Insurance Vehicle	\$	2,180.00	\$	2,650.00	\$	2,620.00	\$	3,200.00	\$	3,355.00	\$	4,300.00
Volunteer Insurance	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.00
Volunteer Firefighter Insurance	\$	700.00	\$	750.00	\$	750.00	\$	750.00	\$	750.00	\$	750.00
Bond Insurance	\$	1 <u>2</u>)	\$	** <u>*</u>	\$	80 4 0	\$	5	\$		\$	(T)
Unemployment Ins	\$	2 250 00	\$	2 650 00	\$	2 905 00	\$	9 700 00	\$	2 400 00	\$	
Workers Comp	\$	2,250.00	\$	2,650.00	\$	2,865.00	\$	2,700.00	\$	3,100.00	\$	3,000.00
Police/Sheriff Contract	\$	7,000.00	\$	7,000.00	\$	7,000.00	\$	7,000.00	\$	7,000.00	\$	7,000.00
Hydrant Rental Ambulance	\$	57,224.00 20,800.00	\$	65,000.00 21,000.00	\$	65,640.00	\$	66,720.00	\$	68,170.00	\$	70,424.00
ACO Contracts	\$	3,700.00	\$	4,000.00	\$	27,268.00	\$	28,300.00	\$	40,000.00	\$	88,125.00
Street Lights	\$	19,700.00	\$	19,500.00	\$	4,200.00 18,900.00	\$	4,200.00 15,000.00	\$	4,600.00 6,000.00	\$	3,600.00
Off Cold Eights	Ψ	15,100.00	Ψ	10,000.00	Ψ	10,000.00	Ψ	10,000.00	Ψ	0,000.00	Ψ	18,000.00

MUNICIPAL BUDGET EXPENSE COMPARISON AND BREAKDOWN

Account		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023
Solid Waste/Landfill Contract	\$	40,500.00	\$	32,700.00	\$	30,500.00	\$		\$	50,400.00	\$	47,700.00
Spring/Fall Clean Up	\$	3,000.00	\$	3,100.00	\$	3,200.00	\$		\$	4,500.00	\$	5,125.00
Curbside Rubbish	\$	39,360.00	\$	39,600.00	\$	77,400.00	\$	77,400.00	\$	77,640.00	\$	77,640.00
Camp Assoc Donation	\$	2075	\$	0.75	\$	1/2	\$		\$,	\$	X 0 X
Main Street TAP Clean Up	\$	2 - 2 - 2 - - 2 - 2	\$		\$	17	\$		\$	-	\$	582
Chemo Pond Dumpster	\$	2,550.00	\$	3,100.00	\$	3,100.00	\$	3,900.00	\$	3,900.00	\$	4,600.00
Refuse District MRC Dues	\$	570.00	\$	570.00	\$	625.00	\$	780.00	\$	945.00	\$	850.00
Recycling	\$	7,800.00	\$	7,800.00	\$	17 <u>4</u> 2	\$	-	\$	Ē	\$	1.70
Septic Disposal	\$	12	\$	9720	\$	162	\$	-	\$	9	\$	-
Sidewalk Repair	\$	32	\$	100	\$	191	\$	2	\$	9	\$	-
Road Construction/Repair	\$	55,175.00	\$	80,000.00	\$	80,000.00	\$	155,000.00	\$	170,000.00	\$	150,000.00
Bond Anticipation	\$	1.00	\$		\$		\$	_	\$	2	300	
Salt and Sand	\$	11,000.00	\$	6,200.00	\$	10,650.00	\$	11,400.00	\$	7,900.00	\$	3,600.00
Snow Removal	\$	38,000.00	\$	40,000.00	\$	40,000.00	\$	42,000.00	\$	45,000.00	\$	47,700.00
Salt Shed Electricity	\$	525.00	\$	525.00	\$	400.00	\$	400.00	\$	400.00	\$	550.00
Plumbing Inspector Stipend	\$	930.00	\$	960.00	\$	1,000.00	\$	300.00	\$	300.00	\$	300.00
CEO Training	\$	400.00	\$	400.00	\$	1,000.00	\$	-	\$	100.00	\$	500.00
CEO Publications	\$	-100.00	\$	100.00	\$		\$		S	100.00	\$	
CEO Wages	\$	10,275.00	\$	17,000.00	\$	22,000.00	\$	22,000.00	\$	21,300.00	\$	22,700.00
G.A. Electricity	\$	300.00	\$	150.00	\$	300.00	\$	22,000.00	\$	21,500.00	Φ	22,700.00
G.A. Heat	\$	500.00	\$	250.00	\$	750.00	\$	0.50	\$	150.00	\$	-
G.A. Gas	\$	50.00	\$	25.00	\$	75.00	\$) (5 8)	\$	150.00	\$	(=)(
G.A. Rent	\$	600.00	\$		\$		\$	8.5	\$		3350	(*)
	\$	600.00	\$	550.00	\$	1,250.00	\$	3. S.E.	\$		\$	(**)
G.A. Medical	10.00	200.00		450.00		50.00		2.75	350	=	\$	1 30 1
G.A. Food/Meal	\$	300.00	\$	150.00	\$	300.00	\$	10.50	\$, a	\$	(45)
Cub Scouts	Ф		\$	7.00	\$		\$	1570	\$		\$	370
Girl Scouts	Ф	_	\$		\$	35	2	5.5	\$	3	\$	370
Association Donations	\$	2	\$	19 <u>4</u> 1	\$, <u>-</u>	2	4	\$	-	\$	
River Coalition	\$	_	\$		\$	-	\$	1/2	\$		\$	(*)
Bradley Recreation	\$	-	\$	-	\$	12	\$	25	\$		\$	
Non Profit Donations	\$	900.00	\$	000.00	\$	4.045.00	\$	4 000 00	\$	1,000.00	\$	1,000.00
Town Park Mowing	\$	908.00	\$	908.00	\$	1,015.00	\$	1,000.00	\$	1,000.00	\$	1,529.00
Snowmobile Donations	\$	-	\$	0 0	\$	lant.	\$	450.00	\$	450.00	\$	450.00
Blackman Stream Commission	\$	-	\$	1,000.00	\$	450.00	\$	2 500 00	\$	1,000.00	\$	1,000.00
Ballfield Mowing	Ф	17	\$	1,000.00	\$	450.00	\$	3,500.00	\$		9	500.00
Flags Miscellaneous Ground Maint	Ф	3 - 3	\$	1.71	9	1.72	D.	500.00	\$	1 000 00	\$	500.00
Park Fixtures/Repairs	\$	\$76	\$	270	\$	200.00	\$	300.00	100	1,000.00	\$	1,000.00
	\$	1,000.00	\$	4 400 00		1,100.00	\$	4 000 00	\$	4 000 00	\$	4 000 00
Evergreen Repair/Maintenance	\$	95.00	\$	1,100.00 270.00	\$	275.00	\$	1,000.00 150.00	\$	1,000.00	\$	1,600.00
Evergreen Water Evergreen Mowing	200	2,475.00	\$	2,475.00		2,760.00		11/2/2017/19/19/19	- 20	155.00	\$	160.00
Old Town Hockey Donations	\$	2,475.00	\$	2,475.00	\$	2,760.00	\$	2,820.00	\$	2,820.00	\$	4,170.00
Parade/Fun Day	\$	-	\$	5.E.S.	Φ	-	\$	(Ф		Φ	(2 0)
Knapp Mowing	\$	1,238.00	\$	1,238.00	\$	1,380.00	\$	1,410.00	\$	1,410.00	\$	2.095.00
Knapp Restore Fund	\$	1,230.00	\$	1,230.00	\$	1,300.00	\$	1,410.00	\$	1,410.00	\$	2,085.00
Carter Mowing	\$	825.00	\$	825.00	\$	920.00	\$	940.00	\$	940.00	\$	4 200 00
Cernetery Super	\$	500.00	\$	500.00	\$	500.00	\$	500.00	\$	500.00	\$	1,390.00
Carter Restore Fund	\$	300.00	\$	300.00	\$	300.00	\$	300.00	\$	300.00	\$	500.00
Misc. Donations	\$		\$	-	\$	0.00	Ф	1.0 0 1	\$		Ф	
Municipal Capital Reserve	\$	7,000.00	\$	6,900.00	\$	6,900.00	\$	7,000.00	\$	21,000.00	\$	24 000 00
Fire Dept. Capital Reserve	\$	7,000.00	\$	6,900.00	\$	6,900.00	\$	7,000.00	\$	21,000.00	\$	21,000.00
[전도 14] [[- 12] [-	\$		\$		\$		\$		\$		10200	21,000.00
Fire Dept. Telephone	\$	1,575.00 9,500.00	\$	1,573.00 9,063.00	\$	1,573.00 10,100.00	\$	1,575.00	\$	1,525.00	\$	1,525.00
Stipends	\$		\$	(4)	\$	3,810.00	\$	10,500.00	\$	10,550.00	\$	11,170.00
Fire Station Heating Fire Medical Services	\$	3,175.00	\$	3,810.00	\$		\$	5,080.00	- 25	6,000.00	\$	6,000.00
Fire Dept. Dues	\$	1,812.00 1,790.00	\$	1,812.00	\$	1,812.00	\$	1,815.00	\$	2,015.00	\$	2,015.00
	\$		\$	2,032.00	\$	2,032.00	\$	2,035.00	\$	2,035.00	\$	2,035.00
Fire Dept. Water	\$	570.00 7,850.00	\$	658.00 8,121.00	\$	658.00 8,121.00	\$	760.00	83	780.00	\$	900.00
Fire Dept. Contracts Fire Dept. Hydrants Cleaning	\$	300.00	\$	300.00	\$	300.00	\$	9,315.00	\$	10,050.00 300.00	\$	10,555.00
NO. 00 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$	300.00	\$	300.00	\$	300.00	\$	1,500.00	\$		\$	300.00
Fire Dept. Training Fire Dept. Electricity	\$	2,400.00	\$	2,400.00	\$	2,400.00	\$		\$	1,500.00	\$ \$	1,500.00
Fire Dept. SCBA Refills	\$	2,425.00	\$	2,675.00	\$	2,675.00	\$	2,450.00 2,875.00	\$	2,450.00 3,625.00	1333	3,000.00
Fire Dept. Unclassified	\$	2,423.00	\$	2,073.00	4	2,073.00	\$	2,073.00	\$	3,023.00	\$	3,710.00
Fire Dept. General Supplies	\$	660.00	\$	2,500.00	\$	2,500.00	\$	2,500.00	\$	2,500.00	\$	2,500.00
The Dept. Octional Supplies	Ψ	000.00	Ψ	2,300.00	777	2,000.00	Ψ	2,000.00	Ψ	2,000.00	Ψ	2,000.00

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MUNICIPAL BUDGET EXPENSE COMPARISON AND BREAKDOWN

Account	2017-2018		2018-2019	2019-2020	2020-2021	2021-2022		2022-2023
Fire Dept. Fuel	\$ 2,200.00	\$	2,000.00	\$ 2,000.00	\$ 2,200.00	\$ 2,500.00	\$	3,000.00
Fire Dept. Oil/lube	\$ 848	\$	Fi=0	\$ 1040	\$ 2	\$ ~	\$	2
Fire Dept. Clothing	\$ 4,260.00	\$	5,716.00	\$ 5,716.00	\$ 5,720.00	\$ 7,575.00	\$	7,575.00
Fire Dept. Chemicals	\$ 250.00	\$	250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$	250.00
Fire Dept. Training	\$ 375.00	\$	375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$	650.00
Fire Dept. Unclassified	\$ 200.00	\$	200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$	200.00
Fire Dept. Equipment Purchase	\$ 3,430.00	\$	3,430.00	\$ 3,430.00	\$ 4,930.00	\$ 4,715.00	\$	4,715.00
Fire Dept. Communications	\$ 2,070.00	\$	2,070.00	\$ 1,370.00	\$ 3,155.00	\$ 3,405.00	\$	3,000.00
Generator Maintenance	\$ 400.00	\$	400.00	\$ 400.00	\$ 400.00	\$ 800.00	\$	800.00
Fire Dept. Rep/Maint731	\$ 1,000.00	\$	1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 2,000.00	\$	3,000.00
Fire Dept. Rep/Maint734	\$ 1,000.00	\$	1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 2,000.00	\$	2,000.00
Fire Dept. Rep/Maint736	\$ 550.00	\$	550.00	\$ 550.00	\$ 800.00	\$ 800.00	\$	5,935.00
Fire Dept. Rep/Maint 737	\$ 1,000.00	\$	1,000.00	\$ 1,000.00	\$ 1,300.00	\$ 1,300.00	\$	1,300.00
Fire Dept. Misc. Repairs	\$ 500.00	\$	500.00	\$ 500.00	\$ 1,000.00	\$ 1,200.00	\$	1,200.00
Fire Truck Principal	\$ -	\$	-	\$ -	\$ -	\$ 	\$	15
Fire Truck Bond	\$	\$	-	\$	\$ -	\$ 30,000.00	\$	40,000.00
Fire Station Project	\$ 46,850.00	\$	46,850.00	\$ 46,850.00	\$ 46,850.00	\$ 46,850.00	\$	46,850.00
School Tuition	\$ 2,500.00	\$	2,500.00	\$ 2,500.00	\$ 15,000.00	\$ 38,000.00	\$	65,000.00
Transfer from Reserve Accounts	\$ 190,305.00	\$	213,575.00	\$ 158,015.00	\$ 108,865.00	\$ 122,775.00	\$	262,875.00
Total	\$ 1,053,685.00	\$1	,157,712.00	\$ 1,163,720.00	\$ 1,277,852.00	\$ 1,383,960.00	\$1	1,648,679.00

MUNICIPAL BUDGET REVENUE COMPARISON AND BREAKDOWN

Account	1	2016-2017	20	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Interest & Cost	\$	5,000.00	\$	6,800.00	\$ 6,800.00	6,800.00	5,000.00	6,500.00	6,500.00
Clerk Fees	\$	1,800.00	\$	1,500.00	\$ 2,300.00	1,600.00	1,600.00	1,700.00	1,800.00
Building Permits	\$	3,500.00	\$	5,500.00	\$ 4,000.00	5,000.00	2,000.00	2,500.00	2,500.00
Dog Licenses	\$	1,200.00	\$	1,000.00	\$ 1,000.00	1,200.00	1,200.00	1,200.00	1,000.00
Photocopier Charges			\$	300.00	\$ 150.00	150.00	150.00	150.00	150.00
Returned Check Fees	\$		\$	> 5	\$ 50.00	50.00	50.00	50.00	50.00
M.V. Excise	\$	220,000.00	\$	262,000.00	\$ 280,000.00	300,000.00	300,000.00	310,000.00	340,000.00
Boat Excise	\$	2,000.00	\$	2,000.00	\$ 2,500.00	2,000.00	2,000.00	2,000.00	2,000.00
Registration	\$	6,000.00	\$	5,800.00	\$ 6,000.00	5,500.00	5,500.00	6,000.00	7,000.00
State Revenue Share	\$	63,900.00	\$	63,200.00	\$ 68,000.00	77,824.00	100,000.00	175,000.00	240,000.00
Snow Registration Reimb	\$	500.00	\$	500.00	\$ 450.00	600.00	700.00	700.00	700.00
Tree Growth	\$	22,000.00	\$	24,000.00	\$ 26,000.00	25,000.00	24,500.00	24,000.00	27,000.00
Pay Lieu State	\$	10,700.00	\$	9,500.00	\$ 12,465.00	13,500.00	15,000.00	10,600.00	10,800.00
Veterans	\$	1,000.00	\$	1,000.00	\$ 1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Interest on Checking	\$	600.00	\$	3,200.00	\$ 4,600.00	3,300.00	7,000.00	9,000.00	3,000.00
Interest on Investment	\$	2,500.00	\$	3,000.00	\$ 3,000.00	5,000.00	5,500.00	5,500.00	2,500.00
Court Fines Reimburse	\$		\$		\$ 	300.00	The state of the s	300.00	# The Control of the
Clean up Fees	\$	¥	\$	8(¥)	\$ 200.00	3,500.00	2,500.00	3,500.00	2,500.00
Bradley Broadcast	\$	*	\$		\$ 100.00	100.00	=	100.00	
PERC/FIBERIGHT Revenue Sharing	\$	10,600.00	\$	7,500.00	\$ 2,500.00	2,500.00	2	2,500.00	
Cemetery	\$	e:	\$		\$ #	30e	£	2	<u>=</u>
Miscellaneous	\$	1,000.00	\$	1,000.00	\$ 1,000.00	1,500.00	1,500.00	1,500.00	1,500.00
State Camplot Revenues	\$	£	\$	19	\$ 20	924	21	22	1,500.00
Post Office Lease	\$	41,500.00	\$	41,500.00	\$ 41,500.00	41,500.00	41,500.00	49,800.00	49,800.00
Road Subsidy URIP	\$	7,000.00	\$	7,000.00	\$ 7,000.00	7,400.00	7,400.00	7,500.00	8,000.00
G.A. Reimbursement	\$	1,000.00	\$	1,000.00	\$ 1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Transfer from Reserve Accounts	\$	149,325.00	\$	190,305.00	\$ 213,575.00	158,015.00	108,865.00	122,775.00	262,875.00
Voter Approved Fund Balance Txr	\$	1.0	\$	14	\$ · ·		70,000.00	- "	.5
PERC Put Option 2017-2018 Only	\$		\$	4,000.00	\$ -	-	15		
	\$	551,125.00	\$	641,605.00	\$ 685,190.00	\$ 664,339.00	703,965.00	744,875.00	973,175.00

INFORMATION REGARDING THE INDEPENDENT AUDITORS REPORT

To the Readers of the Bradley Annual Town Report:

The accompanying is selected financial information as of and for the year ending June 30, 2021, it is not a presentation in conformity with accounting principles generally accepted in the United States of America. It is in my opinion that the accompanying selected financial information is fairly stated in all material respects, in relation to the general purpose financial statements in which it has been derived. The general purpose financial statements and their report in full is available at the Bradley Municipal Building and the Town of Bradley website, TownofBradley.net

Melissa L. Doane Town Manager

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Town Council Town of Bradley Bradley, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Bradley, Maine, as of and for the year ended June 30, 2021, 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 preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Bradley, Maine, as of June 30, 2021, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

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OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net OPEB liability and related ratios, and budgetary comparison schedule, on pages 5-8, 26, and 27 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 Bradley, Maine's basic financial statements. The combining and individual non-major fund financial statements, schedule of property valuation, and schedule of taxes receivable are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements, schedule of property valuation, and schedule of taxes receivable are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements, schedule of property valuation, and schedule of taxes receivable are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine October 22, 2021

Town of Bradley



P.O. Box 517 165 B Main Street Bradley, Maine 04411 Telephone (207) 827-7725 Fax (207) 827-7072

Town of Bradley Management Discussion and Analysis Fiscal Year Ended June 30, 2021

The following discussion is a brief overview and analysis of the financial situation of the Town of Bradley as documented in the annual financial statements for the year ending June 30, 2021. This information as well as the notes to the financial statements can be helpful when reading the Town's financial statements.

Financial Highlights

- Total assets of the Town of Bradley exceeded its liabilities by \$3,141,142. The government-wide statement of activities showed an increase in net assets of \$199,041.00.
- The ending undesignated municipal fund balance is \$1,568,821.74. The ending designated municipal fund balance is \$124,275.00

Fiscal Year Highlights

- The State of Maine recorded a total valuation for the Town of Bradley for the 2020 tax commitment as \$118,650,00; the Town of Bradley recorded a total valuation as \$128,243,820.
- The Regional School Unit Assessment/Appropriation for fiscal year ending June 30, 2021 was \$1,306,582.58. The balance of the Town of Bradley Education Surplus with Regional School Unit #34 for fiscal year ending June 30, 2021 was \$61,686.37.00.
- Upon the recommendation of the Town Council the voters approved appropriating \$70,000 from the
 undesignated fund balance for the 2020-2021 fiscal year. This appropriation was to off-set anticipated loss of
 municipal revenue sharing from the State due to the fiscal impact of the COVID-19 pandemic. This removal was
 not needed due higher than anticipated revenues.
- The voters also appropriated \$20,000 from the undesignated fund balance to purchase and install an electronic message sign for the Bradley Municipal Complex. The installation was completed in December of 2020.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town of Bradley's basic financial statements. The Town of Bradley's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. The basic financial statements present two different views of the Town of Bradley using government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the readers understanding of the financial condition of the Town of Bradley.

Basic Financial Statements

The first two statements in the basic financial statements are the *Government-wide Financial Statements*. They provide both short and long-term information about the Town of Bradley's financial status.

The next statements are *Fund Financial Statements*. These statements focus on the activities of the individual parts of the Town of Bradley's government. These statements provide more detail than the government-wide statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the Town of Bradley finances, similar in format to a financial statement of a private-sector business. The *statement of net assets* presents information on all the Town of Bradley's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the Town of Bradley's financial position is improving or deteriorating. The *statement of activities* presents information showing how the Town of Bradley's net assets changed during the fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years.

Fund Financial Statements

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

Governmental funds are used to account for essentially the same functions reported as government activities in the government-wide financial statements. Most of the Town of Bradley's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year end that will be available for spending in the future years.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town of Bradley's own programs.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Governmental Accounting Standards Board (GASB) is the source of generally accepted accounting principles used by state and local governments in the Untied States.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Town of Bradley, assets exceeded liabilities by \$3,141,142.00 at the close of the current fiscal year.

	2021	2020	Change
Assets	\$ 3,726,361.00	\$ 3,576,747.00	\$ 149,614.00
Current & Non Current Liabilities	\$ (550,320.00)	\$ (604,488.00)	\$ 54,168.00
OPEB Liabilities	\$ (27,244.00)	\$ (23,396.00)	\$ (3,848.00)
OPEB Related Inflows	\$ (1,432.00)	\$ (1,390.00)	\$ (42.00)
Prepaid Property Taxes	\$ (6,223.00)	\$ (5,372.00)	\$ (851.00)
Total Net Assets	\$ 3,141,142.00	\$ 2,942,101.00	\$ 199,041.00

The following schedule compares the revenues and expenses for the current and previous fiscal year:

Revenues Expenses	\$ \$	2021 2,603,750.00 (2,404,710.00)	\$	2020 2,430,740.00 (2,305,654.00)	\$ Change 173,010.00 (99,056.00)
Rounding Adjustment	\$	1.00	***************************************		\$ 1.00
Change in Net Assets	\$	199,041.00	\$	125,086.00	\$ 73,955.00
Beginning Net Assets	\$	2,942,101.00	\$	2,817,015.00	\$ 125,086.00
Change in Net Assets	\$	199,041.00	\$	125,086.00	\$ 73,955.00
Ending Net Assets	\$	3,141,142.00	\$	2,942,101.00	\$ 199,041.00

General Fund Regulatory Highlights

The Town of Bradley adopts an annual budget for its general fund as required by the Town of Bradley Charter. The budget process begins in early February and is completed and approved for the annual June referendum in public hearing in May. The document incorporates input from the citizens, management and the Town Council.

The Town of Bradley Town Charter has a self-imposed budget regulation which is summarized as a limitation in raising the net budget (expenses-revenues) by the amount of the Cost of Living Allowance (COLA). The Town Council may exceed this budget cap by a majority vote of the Town Council. Below is a summarized calculation for the fiscal year ending June 30, 2021:

2019-2020 Net Municipal Budget	\$ 499,381.00
2020 COLA amount	1.60%
Allowable 2019-2020 Net Budget	\$ 507,371.10
2020-2021 Net Budget	\$ 639,987.00
Over (Under) Budget Cap	\$ 132,615.90

The State of Maine enacted legislation known as LD1 in 2005, it is summarized as a limitation created using a standard growth factor of total personal income (figure provided by the State of Maine each year) and another factor created by using actual new property value (new construction, new personal property and newly created building lots). The

limitation also considers overlay and state revenue factors. The budget for the fiscal year ending June 30, 2021 was \$98,668.14 over the State of Maine LD1 regulation. Below is a calculation for the current fiscal year:

 1 2019-2020 Property Tax Limit 2 2020-2021 Income Growth Factor 3 Property Growth Factor 4 LD1 Growth Factor 5 Add 1 to Growth Limitation 6 Adjusted State Revenue Sharing 	0.0289 0.0056 0.0345 1.0345	\$ 334,488.00
	\$ 106,322.86	
6b R'd 20-21	\$ 155,936.97	
7 Gain / (Loss) in State Revenue Sharing	PROF. PT-11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	\$ 49,614.11
8 Municipal Revenue Sharing Gain		
8b Allowable Municipal Revenue Share Gain (6a x 5)	\$ 109,991.00	
8c Allowable Difference (6b - 8b)	\$ 45,945.97	
9 Municipal Property Tax Levy Limit (1 x 5)		\$ 346,027.84
10 Adjusted 2020 - 2021 Property Tax Limit (9 - 8c) or + Reve	nue Loss (7)	\$ 300,081.86
11 2020-2021 Municipal Appropriations -w/carryfowards	\$ 1,106,615.00	
12 2020-2021 Municipal Deductions -w/carryfowards	\$ 707,865.00	
12 2020-2021 Municipal Property Tax Levy (11-12)		\$ 398,750.00
13 Over (Under) LD1 Limit (11-12)		\$ 98,668.14

Request for Information

This financial report is designed to provide a general overview of the Town of Bradley's finances for all those with an interest in this area. If you have questions about this report or need additional information, please contact me at the municipal office, 207-827-7725 or via e-mail, mldoane@townofbradley.net.

Sincerely,

Melissa L. Doane

Town Manager

Town of Bradley, Maine Statement of Net Position June 30, 2021

	Gove	Total ernmental ctivities
ASSETS:		
Current assets:		
Cash and cash equivalents Investments Due from other governments Taxes receivable Tax liens receivable	\$ 1,173,422 607,124 27,826 43,779 14,371	
Total current assets		\$ 1,866,522
Non-current assets: Capital assets, net of accumulated depreciation Non-depreciable capital assets Total non-current assets	1,844,333 5,212	- 1,849,545
Deferred outflows of resources:		
OPEB related outflows	10,294	
Total deferred outflows of resources		10,294
TOTAL ASSETS		\$ 3,726,361
LIABILITIES:		
Current liabilities:		
Accounts payable Accrued interest expense Other current liabilities Current portion of long-term debt	\$ 34,453 2,081 12,848 27,854	
Total current liabilities		\$ 77,236
Non-current liabilities: Non-current portion of long-term debt: Bonds payable OPEB liabilities Total non-current liabilities	473,084 27,244	500,328
TOTAL LIABILITIES		577,564
DEFERRED INFLOWS OF RESOURCES:		
Prepaid property taxes	6,223	
OPEB related inflows	1,432	
TOTAL DEFERRED INFLOWS OF RESOURCES		7,655
NET POSITION:		
Net investment in capital assets Restricted for: Endowments Permanent funds - nonexpendable principal Unrestricted	1,348,607 1,095 7,860 1,783,580	
TOTAL NET POSITION		3,141,142
TOTAL LIABILITIES AND NET POSITION		\$ 3,726,361

The accompanying notes are an integral part of this statement.

Statement 2

Town of Bradley, Maine Statement of Activities For the Year Ended June 30, 2021

		Program	Program Revenues	in Net	in Net Position	
	•		Operating	Primary (Primary Government	
		Charges for	Grants and	Governmental		
	Expenses	Services	Contributions	Activities	Total	
					9	
Governmental activities:						
General government	\$ 313,861	\$ 11,724	\$	\$ (302,138)	\$	(302,138)
Public safety	183,466	•	•	(183,466)	(183	(183,466)
Public works	135,062	•	7,060	(128,002)	(128	(128,002)
Health, sanitation, and welfare	128,473	•	89	(128,384)	(128	(128,384)
Education	1,342,661	•	11,239	(1,331,422)	(1,331,422)	,422)
County tax	171,237	1	'	(171,237)	(171	(171,237)
Interest expense	20,004	•	•	(20,004)	(20	(20,004)
Other	8,436	,	715	(7,721)	(7)	(7,721)
Depreciation	132,337	1		(132,337)	(132	132,337)
Total governmental activities	2,435,536	11,724	19,103	(2.404.710)	(2.404.710)	710)

General revenues:		
Property taxes, levied for general purposes		1,812,752
Excise taxes		372,819
Interest and lien fees		7,398
Licenses and permits		6,321
Grants and contributions not restricted to specific programs:		
Homestead exemption		93,428
State revenue sharing		155,937
Tree growth		22,865
Other		1,084
Unrestricted investment earnings (loss)		3,320
Post office lease		44,612
Miscellaneous revenues		83,214
Total general revenues and transfers		2,603,750
Changes in net position		199,041
NET POSITION - BEGINNING		2,942,101
NET POSITION - ENDING	s	3.141.142

The accompanying notes are an integral part of this statement

Total primary government

(2,404,710)

(2,404,710)

19,103

11,724

2,435,536

Town of Bradley, Maine Balance Sheet Governmental Funds June 30, 2021

No.			Fund	Funds	Funds	Funds
6,223 - \$ 70,205		•	() () ()	•	•	6 6
1,796,317 \$ 70,205 27,826 43,779 14,371 1,796,317 \$ 70,205 \$ 1,4 1,095 1,095 1,095 1,50,903 1,506,273 1,696,273 1,696,273 1,796,317 \$ 70,205 1,796,317 \$ 70,205	למסון מוות כמסון בלתואסובוונס	٠	77472	Λ		1,1/3,422
43,779 - 43,779 - 43,779 - 14,371 \$ 70,205 \$ 1,4 1,796,317 \$ 70,205 \$ 1,4 47,301 - 5 1,095 - 7,860 1,42,75 - 7,860 1,570,903 62,345 1,5 1,696,273 70,205 1,7 1,796,317 \$ 70,205	Investments		536,919		70,205	607,124
43,779	Due from other governments		27,826			27,826
1,796,317 \$ 70,205 \$ 1,8 34,453 \$ - \$ 12,848	Taxes receivable, net		43,779			43,779
1,796,317 \$ 70,205 \$ 1,8 34,453 \$ - \$ 12,848 47,301 - 6,223 46,520 52,743 - 7,860 124,275 1,695 1,570,903 62,345 1,696,273 1,796,317 \$ 70,205	Tax liens receivable		14,371			14,371
12.848 - \$ 12.848 \$ 47,301 6,223 1,095 - 1,24,275 - 1,570,903 62,345 - 1,696,317 \$ 70,205 1,796,317 \$ 1,8	L ASSETS	φ.	1,796,317	\$		1,866,522
6,223 - \$ 12,848 \$ 47,301 6,223 1,095 - 7,860 1,570,903 62,345 1,696,317 \$ 70,205 1,796,317 \$ 70,205 1,8	ITTIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				:	
6,223	mines: Accounts navable	v	24 152	v		0.4 AE3
6,223	Other accrued expenses) :	12,433	·		12 848
6,223 46,520 52,743 1,095 1,270,903 1,570,903 1,696,273 1,696,273 1,796,317 1,796,317 1,786 1,570,503 1,696,273 1,796,317 1,786 1,786 1,786 1,786 1,786 1,786 1,786 1,786,317 1,	Total liabilities		47,301			47,301
6,223	inflows of resources:					
1,095	Prepaid property taxes		6.223		,	6.223
1,095 7,860 1 124,275 7,860 1 1,570,903 62,345 1,6 1,696,273 70,205 1,7 1,796,317 \$ 70,205 1,8 (5	Deferred property tax revenue		46 520		,	46 520
1,095 7,860 1 124,275 62,345 1,6 1,570,903 62,345 1,6 1,096,273 70,205 1,7 1,796,317 \$ 70,205 1,8 (5	Total deferred inflows of resources		52.743		ļ	52 743
1,095						
1,095 7,860 1 124,275 62,345 1,6 1,50,903 62,345 1,7 1,696,273 70,205 1,7 1,796,317 \$ 70,205 1,8 (5	d balances:					
1,095 7,860 1 124,275 - 1 1,570,903 62,345 1,0 1,696,273 70,205 1,7 1,796,317 \$ 70,205 1,7 1,8 (5	Non-spendable:					
124,275	Endowments		1,095		,	1.095
124,275 1,570,903 1,696,273 1,796,317 1,796,317 1,796,317 1,796,317 1,796,317 1,796,317 1,796,317	Permanent funds - nonexpendable principal				7,860	7,860
1,570,903 62,345 1,6 1,696,273 70,205 1,7 1,796,317 \$ 70,205 1,8 1,8	Assigned - see footnotes		124 275			27C NC1
1,696,273 70,205 1,7 1,796,317 \$ 70,205	Unassigned		1.570.903		62.345	1 633 248
1,796,317 \$ 70,205	Total fund balances		1,696,273		70,205	1,766,478
1,8 (5)	LUABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	s.	1,796,317	•	70,205	
1.8 (5)	nts reported for governmental activities in the statement of net position (Stmt. 1) are differ	ent because:				
	Depreciable and non-depreciable capital assets as reported in Stmt. 1					1.849.545
	Long-term liabilities, including bonds payable, as reported on Stmt. 1					(500 938)
	Accrued interest expense as reported on Stmt. 1					(7 081)
						(100/2)
	Deferred property taxes from eported our stiffe.					46,520
	Deferred outflows of resources - OPEB related expenditures					10,294
	Deferred inflows of resources - OPEB related inflows					(1,432)
	OPEB liabilities					(27,244)
NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 3,141,	NET POSITION OF GOVERNMENTAL ACTIVITIES	The second			\$	3,141,142

Town of Bradley, Maine Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended June 30, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 1,820,144	\$ -	\$ 1,820,144
Excise taxes	372,819	-	372,819
Intergovernmental revenue	292,416	_	292,416
Charges for services	11,724	-	11,724
Licenses and permits	6,321	-	6,321
Investment income	3,329	1,184	4,513
Interest and lien fees	7,398	-	7,398
Post office lease	44,612	-	44,612
Other revenue	83,214	-	83,214
Total revenues	 2,641,978	1,184	2,643,162
EXPENDITURES:			
General government	348,061		348,061
Public safety	237,780		237,780
Public works	225,930	_	225,930
Health, sanitation, and welfare	128,473	_	128,473
Education	1,342,661	_	1,342,661
County tax	171,237	_	171,237
Debt service	84,049	_	84,049
Unclassified	8,197	239	8,436
Total expenditures	2,546,388	239	2,546,627
Excess (deficiency) of revenues over (under) expenditures	 95,591	945	96,535
OTHER FINANCING SOURCES (USES)			
Unrealized gain (loss) on investments		(1,193)	(1,193)
Total other financing sources (uses)	 -	(1,193)	
rotarother financing sources (uses)	 	(1,193)	(1,193)
Net change in fund balances	95,591	(248)	95,342
FUND BALANCES - BEGINNING	1,600,682	70,453	1,671,136
FUND BALANCES - ENDING	\$ 1,696,273	\$ 70,205	\$ 1,766,478

The accompanying notes are an integral part of this statement.

(Continued)

Town of Bradley, Maine Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2021

Net change in fund balances - total governmental funds (Statement 4)	\$	95,342
Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:		
Depreciation expense recorded on Statement of Activities, yet not		
required to be recorded as expenditures on Governmental Funds Report		(132,337)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)		186,474
Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and other deferred revenue.		(7,392)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents		
the net amount of principal reduction in debt service made during the fiscal year.		64,276
Change in accrued interest expense as reported on the Statement of Net Position (Stmt. 1)		(231)
Disposal of fixed assets, not recognized for purposes of the fund statements		(2,309)
OPEB expenses under GASB #75 are not reported in the governmental fund statements	***	(4,783)
Changes in net position of governmental activities (see Stmt. 2)	\$	199,041