

Town of Bradley

189th Annual Town Report

2024-2025



Carter Cemetery



Knapp Cemetery



Evergreen Cemetery



Cheryl Leonard

The Bradley Town Council dedicates the 2023-2024 Annual Town Report to Cheryl Leonard. Cheryl Leonard was a dedicated educator in Bradley for 16 years, supporting not only the students but their parents as well. The below dedication was written by staff members at Viola Rand School.

Dedication

Cheryl Leonard has been the principal at the Viola Rand School for 16 years, in addition to the Alton Elementary School for 10. Her love and support of VRS students and families was one of her greatest contributions. Cheryl was respected by all, led by example and giving. She made many connections for a partnership with the University of Maine, so that students could have positive experiences and role models from outside of the school setting. This provided opportunities for parents to be involved in activities outside of the normal school day and learn the importance of working hard in school. The partnership enabled students to connect with collegiate role models and learn about the importance of working hard in school. Some activities included athlete reading buddies, family ice skating at the Alford and helping coordinate a morning fitness program to foster health and wellness. Cheryl created the Bradley School motto, "Small School, Big Footprints" and implemented the four bear paw traits: Caring, Responsibility, Respect and Knowledge. She recognized students that demonstrated these traits during assemblies throughout the year. Fostering health and activity in her schools was one of her passions. She led the wellness program for RSU 34 and promoted the importance of living a healthy lifestyle for staff and students. She started the "Mileage Club" program in both schools, which encouraged students to be active.

Thank you, Cheryl, for your years of service and dedication in our schools! We love and miss you!



Town of Bradley

General Information

Office Hours

Tuesday
7:30 am – 6:00 pm

Wednesday-Friday
7:30 am – 4:30 pm

Code Enforcement

Tuesday 7:30 am – 12:00 pm

Plumbing Inspector

By Appointment

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

2024-2025 Town of Bradley Holiday Schedule

Juneteenth June 19, 2024

Independence Day July 4, 2024 & July 5, 2024

Thanksgiving November 28, 2024 & November 29, 2024

Christmas Close at Noon December 24, 2024 Closed December 25, 2024

New Years Close at Noon December 31, 2024 Closed January 1, 2025

Municipal Officials

Bradley Town Council

Mark Ketch, Chairperson	Term Expires 2026
James Hatch	Term Expires 2026
Charles Clemons	Term Expires 2025
Duane Lugdon	Term Expires 2024
Laurence Wade	Term Expires 2024

Planning Board

Allan Smallwood
Jeff Labree
Marshall Conary
Sherri Dill
Louis Knapp
Jessica Coakley

Members Needed

Board of Appeals

Tom Nadeau
Martin Somers

Bradley Regional School Unit #34 Directors

Howard Jack	Term Expires 2026
Tina Ouellette	Term Expires 2024

Municipal Staff

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

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

April Dorr
Excise Tax Collector, Motor Vehicle Agent,
Inland Fisheries Agent, Town Clerk,
E-mail: adorr@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. Town Council meetings are also live streamed on Facebook and recorded on the Town of Bradley YouTube Channel.

**Join the Town of Bradley Email list and receive update information as it becomes available.
To join simply send an email to townofbradley@gmail.com with the subject line SIGN ME UP!**

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
VICE CHAIR
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – Dirigo – because you all certainly do lead the way and exemplify the best of Maine.

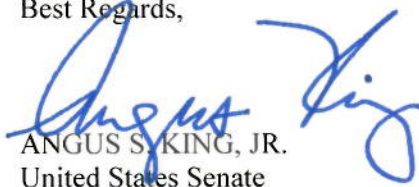
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,


ANGUS S. KING, JR.
United States Senate

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

BIDDEFORD
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



Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden

Member of Congress



James Dill

72 Sunset Drive
Old Town, ME 04468
Phone: 207-827-3498

James.Dill@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: MAINE RELAY 711

Dear Bradley Neighbors:

It continues to be an honor to serve you in the Maine House of Representatives. When you elected me to the State House, I promised to work to address our state's most pressing challenges head on – and that's exactly what we did.

Last year, the Legislature invested in the well-being of Maine workers and families by establishing a comprehensive paid family and medical leave program, increasing funding for Pre-K and taking significant steps to address Maine's shortage of affordable and available housing. We also invested more than \$30 million to provide grants to EMS departments to help support and strengthen services throughout Maine, particularly in rural communities. Additionally, we enacted measures to improve water quality in Maine lakes and support municipal shellfish conservation programs.

The legislative session has just ended and we accomplished a lot of good work for the people of Maine. We gave final approval to a supplemental budget that invests in Maine people and builds on the historic, fiscally-responsible budgets we passed last year. It includes \$60 million in critical funding for storm relief, \$76 million for affordable housing and \$19.6 million for essential mental and public health services.

The budget also ensures that we are meeting our obligations to Mainers by continuing to fund 55% of public education costs and maintaining revenue sharing at 5%.

Please feel free to contact me if I can ever be of assistance to you or your family, or if you would like to discuss or testify on any upcoming legislation. My phone number is 207-827-3498 and my email is James.Dill@legislature.maine.gov. I also send out monthly email newsletters that provide insight into our work at the State House, offer helpful information and resources and aim to connect you with your state government. Please let me know if you would like to receive them.

I am so thankful that you have entrusted me with this great responsibility.

Respectfully,

A handwritten signature in black ink that reads "James F. Dill".

Jim Dill
State Representative



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

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

A stylized, handwritten signature in blue ink, likely belonging to Janet T. Mills.

Janet T. Mills
Governor



Peter Lyford
Senator, District 10

131st MAINE SENATE

3 State House Station
Augusta, ME 04333

Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work, and conduct business. I am grateful you have put your trust in me, and I will continue to work tirelessly on behalf of the people of Senate District 10.

The First Regular and First Special Sessions of the 131st Maine State Legislature were notable as there were over 2,600 legislative bill requests and 2,019 of them were officially printed as Legislative Documents (LDs). No legislature this century has had as many LDs printed during its first year.

One area of success was in the Highway Fund. In the past, the Highway Fund has been supported through gasoline taxes, which have been declining for years due to more fuel-efficient and electric/hybrid vehicles, and bonding. However, we now have created a sustainable source of funding to maintain our transportation infrastructure. This is done by dedicating 40% of the vehicle sales tax and the sales and use taxes collected by the Bureau of Motor Vehicles. It is predicted to raise more than \$200 million for infrastructure each biennium.

The Second Regular Session began on January 3rd of this year. I am eager to discuss the issues important to all of you. I have heard from many of you regarding the biggest concerns you are facing, including the protection of Maine's natural resources, increased costs of everyday items, access to health care and child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and crime, among others. I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 131st Legislature has a great deal more work to do. However, I believe that if we work collaboratively, there is nothing we can't accomplish. Please feel free to contact me by calling (207) 287-1505 or emailing me at Peter.Lyford@legislature.maine.gov. If you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in blue ink that reads 'Peter Lyford'.

Peter Lyford
State Senator

Town Manager Report

It is with great pleasure that I submit another annual Town Manager Report. I started working part-time for the Town in 1998. When my son started school, I left for full-time employment, and in 2005 I was asked by the Town Council to come back and “help out”; I have been here ever since. I am proud of my longevity and proud of the work that we as a community have done.

Something that has always been a constant is the ongoing issue of land use compliance. Bradley does have a comprehensive land use ordinance which was enacted to among many things, protect the general welfare of the inhabitants, preserve town character, protect the environment, and promote community development all while balancing property rights. Landowners generally want to or naturally comply with this ordinance, there are however some that feel that it is their property and they can do as they wish. The trick is finding the balance. The Town Council, myself, and the CEO wish to work with property owners to find that balance. It is always there, and we just need to tip the scale in the right direction. Without compliance, there are attorney fees, court fees, and a huge amount of staff time.

As I write this report the Town Council and I are preparing to learn the outcome of a recent real estate and personal property valuation. The real estate sales boom over the past 4 to 5 years has contributed to the town's drop in assessment ratio. Maine Constitution requires all taxes upon real and personal property be assessed equally according to just value, otherwise “fair market value”. Each year Maine Revenue Service reviews our assessment to determine a certified ratio declaration. Properties in Bradley are currently assessed 31% less than what they are selling for. When municipalities drop below the 70%-mark, the town incurs a loss of funding from the State of Maine, and a re-evaluation is required. Does this assessment mean some property owners will be paying more on their tax bills this year? Honestly, maybe. The municipal budget presented to you is a flat cost of living budget, the RSU is also working on maintaining that. The tax rate will decrease, however, the values assessed to property in 2023 were based on home values from 2006 to 2009, and it is obvious that home values have significantly increased since that time.

It has been a while since I wrote about the “ballpark” on Broad and West Street. Many longtime Bradley residents will remember this as an active ballfield with tournaments and family games. When the Great Works Dam was removed the area was used as a construction area and much of the dam’s timbers were buried there. The area is mowed each year in hopes of future use. The University of Maine Engineering Department has taken the development on as a potential capstone project for students. If selected by students, there will be a need for public input on the use. I strongly urge residents to participate, there is a lot of recreational potential for the site that can be enjoyed for generations to come.

We currently have an active planning board, though alternative members are always sought. This board meets for an hour or two each month to discuss growth management. The newly active board will be working on an administrative review of current ordinances and advancing an updated comprehensive plan. If you have any interest in contributing to the growth of your town, these meetings are key. There have been several comments and questions regarding a potential solar field in a secluded area of private land in Bradley. Our ordinances as created allow for this development. We have had conversations with the firm edf Renewables; however, we have not received any application. The project as described to municipal officials will require State of Maine approval and permitting before municipal determination.

As I reported in the past I sit on several State and Regional committees. This participation provides me with an opportunity to see what is going on around us. I currently am the Vice President of the Maine Municipal Association; this position took me to Washington DC in March to participate in the National League of Cities Conference. At the onset, I was not sure I would be able to offer anything to these large cities and towns, but I am happy to report I did. I was allotted an opportunity to speak about illegal marijuana growth and the need for more mental health services in rural Maine. I also was able to explain that rural small-town Maine is not always easy,

leaders are tasked with many roles and are part of every municipal decision. Residents are tasked with the need to understand services offered in the neighboring community are not available in their town, or services are contracted therefore seemingly delaying response. The most important thing that came out of that conference; small-town Maine Rocks!

My time with the Maine Municipal Association has also provided me with some insight of the legislative process in Maine. This is a non-political comment, but “WELP”. While our representatives have Maine’s best interest in mind, their unfamiliarity with municipal needs and procedures is a little disappointing. Some recent examples include the passage of a tax stabilization program in which all Maine taxpayers 65 years and older would not be subject to any property tax increases for the remainder of life. This program was *stabilized* for one year. The legislators quickly learned the State could not afford to reimburse municipalities for the loss in revenue and the program ceased. Municipal staff was then responsible to tell each of these 65+ residents that the program no longer existed. Two of the largest items on the municipal budget are ambulance service and solid waste disposal. Statewide, both services are in crisis mode, however, legislators continue to place the burden on the local taxpayers and provide no attainable funding or mechanisms for improvement. In the recent session, major changes were made to the automatic real estate foreclosure laws, essentially making municipal leaders real estate agents. The message is; do not pay your taxes, municipalities will sell your property or give you fair market value. That seems fair to the 99% who worked hard to pay. I know I am ranting and while these items may not seem specific to Bradley, I assure you they are. The fight is real, the fight is ongoing and the fight is needed.

Several Bradley residents joined the Rocky Mountain Trail Riders ATV club to request that access be granted by DOT to use Route 178 from Bullen Street to Pleasant Street in Milford. To date, there has not been an update. This grassroots effort is a example of how community members can make things happen. Local government is, in my opinion, the level of government that works. This government is close to people and change can happen. The only requirement is involvement. Meeting announcements are posted on the electronic sign, the event calendar on TownofBradley.net, and sent to the email list (if you want to join the email list, simply email SIGN ME UP to townofbradley@gmail.com). All Town Council meetings are streamed live on Facebook. The council chair always requests a review of the live stream before closing the meeting to review comments. Written comments are read and a response is provided. Public participation is greatly appreciated and encouraged. If you think we can do something better let us know!

In closing, I would like to thank all the peeps who make my role so much easier. The Bradley Town Council is continually supportive and encouraging; they work diligently to make the best decision for your town. The staff, Cindy Day, April Dorr, and Dean Bennett are extraordinary. Their job often requires the word no, they do not like that word and are constantly trying to find limitational workarounds. A shout-out to April for becoming your newly elected Town Clerk in 2023, I was happily demoted to Deputy Clerk. She has devoted a large amount of time to training and I am positive she will do great. The Bradley Volunteer Fire Department is continuously there to provide outstanding service to Bradley residents and our mutual aid partners. During the crazy storms of the last 6 months, this group of volunteers was here for all and long hours. Penobscot County Sheriff’s Department is extremely responsive to my requests. Bradley does not have our own law enforcement agency (we are really fortunate not to need one), they however are here when we need them. Kudos to my family; my work takes me away from home a lot. It is not such a big deal now because the nest is empty, but it is a deal. And lastly, you, the residents of the Town of Bradley. Your understanding, guidance, and reassurance over the last 19 years do not go unnoticed.

Sincerely,



Melissa L. Doane
Town Manager



TOWN CLERK REPORT

2023-2024 Vital Statistics **April 1, 2023 – April 1, 2024**

Births: 12
Deaths: 14
Marriage: 11

2023-2024 Dog Registrations

Kennels: 0
Non-Spayed/Neutered: 24
Spayed/Neutered: 214

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 a least 17 years of age (must be 18 years old to vote)

ELECTION SECHEDULE FOR 2024-2025

Polls open at 8:00am and close at 8:00pm

- ☐ March 5, 2024 – Presidential Primary
- ☐ June 11, 2024 – State Primary Election; Town of Bradley Annual Referendum with Town Council Election and RSU34 Budget Validation
- ☐ November 5, 2024 – Presidential General Election and RSU34 School Board Election

ENROLLMENT DATA

Democrats: 324
Unenrolled: 237
Republicans: 373
Green: 62
Libertarian: 20
No Labels: 5

VOTER PARTICIPATION

June 13, 2023: 158
November 07, 2023: 379
March 05, 2024: 174

Respectfully Submitted

April Dorr
Town Clerk/Registrar of Voters

Treasurer Report

March 31, 2024

ACCOUNT	BALANCE		BALANCE	
	July 1, 2023			
CASH-CAMPDEN NATIONAL	\$	1,726,382.86	\$ 2,197,284.90	
TOWN SAVINGS	\$	284,796.46	\$ 293,580.98	
MUNICIPAL CAPITAL	\$	120,270.61	\$ 140,244.54	
BOND ANTICIPATION	\$	31,822.34	\$ 32,803.88	
UN APPROPRIATED SURPLUS	\$	3,175.35	\$ 3,273.28	
FIRE DEPT CAPITAL	\$	70,850.49	\$ 99,167.07	
HIGHWAY	\$	4,301.83	\$ 4,434.52	
SCBA	\$	12,186.92	\$ 14,385.88	
Expendable				
W. BUTTERFIELD CEMETERY TRUST-(EG 1973 \$1000)	\$	5,450.33	\$ 5,618.44	\$ 4,618.44
L. COLSON CEMETERY TRUST-(EG 1953 \$100)	\$	588.82	\$ 606.96	\$ 506.96
WEBSTER CEMETERY TRUST-(K 1923 \$60)	\$	353.80	\$ 364.71	\$ 304.71
SWETT CEMETERY TRUST-(EG 1953 \$200)	\$	1,181.07	\$ 1,217.50	\$ 981.07
CARTER CEMETERY TRUST-(EG 1962 \$5000)	\$	25,679.52	\$ 20,128.72	\$ 15,128.72
JACKSON CEMETERY TRUST-(EG 1968 \$300)	\$	1,800.83	\$ 1,856.37	\$ 1,556.37
R SPRUCE CEMETERY TRUST-(EG 1971 \$200)	\$	1,049.31	\$ 1,081.70	\$ 881.70
FA POWERS-(EG 1923 \$22,700)	\$	27,396.08	\$ 28,241.10	\$ 5,541.10
BADERSHALL CEMETERY-(EG 1972 \$1000 1986 \$300)	\$	1,509.57	\$ 1,556.12	\$ 256.12
BUTTERFIELD-BROOK-(EG 1990 \$300)	\$	673.13	\$ 693.89	\$ 393.89
SPINNEY-REED CEMETERY TRUST-(EG 1991 \$400)	\$	848.68	\$ 874.87	\$ 474.87
TAX COMMIT/LIEN				BALANCE
REAL ESTATE COLLECTED 2023 RE	\$	(5,322.24)	\$ 1,984,687.85	\$ 93,406.87
PERSONAL PROPERTY 2023 PP	\$	(130.58)	\$ 4,517.70	\$ 8.02
PRE-COLLECTED 2024 PP	\$	-		\$ (0.24)
PRE-COLLECTED 2024 RE	\$	-		\$ (6,271.91)
UNCOLLECTED 2022 LIEN	\$	23,061.02		\$ 8,634.69
UNCOLLECTED 2022 PP	\$	359.60		\$ -
UNCOLLECTED 2021 RE LIENS	\$	7,834.64		\$ 1,377.12
REVENUE				
BUDGETED REVENUE				\$ 735,700.00
DEDICATED RECEIPT				\$ 6,914.82
TOTAL BUDGETED REVENUE				\$ 742,614.82
REVENUE DETAIL COLLECTED		\$ 2,737,075.21		
TAX COMMITMENT INCLUDED IN "REVENUE DETAIL COLLECTED"		\$ (2,004,740.10)		
ADJUSTMENTS TO REVENUE				
ACTUAL REVENUE RECEIVED TO DATE				\$ 732,335.11
RSU SCHOOL SURPLUS TXR				\$ (60,000.00)
HOMESTEAD (NON BUDGETED REVENUE)				\$ (63,259.00)
ACTUAL BUDGETED REVENUE COLLECTED				\$ 609,076.11
UNCOLLECTED (OVERCOLLECTED) REVENUE				\$ 133,538.71
EXPENSE				
	BUDGET	APPROPRIATED	UNEXPENDED	
DEDICATED RECEIPT NON BUDGETARY POST	\$ 13,702.53			
VOTER APPROVED CARRYFORWARDS	\$ 349,495.00			
BUDGETED EXPENSE	\$ 2,867,055.00			
TOTAL EXPENSE	\$ 3,230,252.53	\$ 2,079,963.87	\$ 1,150,288.66	
(SCHOOL ASSESMENT (w/60K SURPLUS)	\$ 1,397,221.00	\$ 1,047,915.79	\$ 349,305.21	
TOTAL MUNICIPAL	\$ 1,833,031.53	\$ 1,032,048.08	\$ 800,983.45	

Respectfully Submitted,



Melissa L. Doane

TAX COLLECTOR REPORT

OUTSTANDING 2023 REAL ESTATE AS OF APRIL 30, 2024

ACCT #	NAME	ORIGINAL TAX	(PAYMENTS) INTEREST	AMOUNT DUE
870	AGRELL, GARRETT R & MARCELON, MARIA L	422.40	13.01	435.41
312	ALLEN, KATHERINES E	1,333.20	(656.81)	676.39
311	ALLEY, SARAH A	1,103.85	33.99	1,137.84
261	BALLARD, KERRI	994.95	(388.12)	606.83
294	BATES, ALAN D	381.00	11.75	392.75
357	BLAKELEY, BOGART THOMAS	610.50	(300.77)	309.73
159	BLOODSWORTH, KENNETH R & BLOODSWORTH, LORRAINE	734.25	(613.47)	120.78
593	BUCHANAN, THOMAS I & BUCHANAN, MARYLOU	10,885.05	(7,755.81)	3,129.24
589	BUCK, EDWARD V JR (DEC)	1,699.50	52.34	1,751.84
175	BUCK, LOUIS & BUCK, GWEN	562.65	17.33	579.98
352	BUCK, SANDY	92.40	2.85	95.25
375	BUCK, SANDY	1,260.60	38.82	1,299.42
770	CAMPBELL, RICHARD H	2,445.30	75.30	2,520.60
131	CCM HOLDINGS INC	1,849.65	56.96	1,906.61
*8/29/23 PURCHASED BY WALTON, CHANDLER & MATTHEWS, LEVELL				
462	CHABE, ERIN S	666.60	20.52	687.12
676	COLLINS, GEORGE S III & COLLINS, MICHELLE	739.20	(553.76)	185.44
222	COLLINS, MICHAEL	499.95	15.40	515.35
388	COULTER, LILLIAN T & COULTER, TERRY L	1,577.40	48.57	1,625.97
*1/22/24 AUTOMATIC REAL ESTATE FORECLOSURE				
310	COUSINS, LEON A II & COUSINS, LILIA B	1,036.20	(533.37)	502.83
532	CRAWFORD, BRUCE E	2,116.95	65.19	2,182.14
120	CREEK BEND LLP	250.80	7.72	258.52
*5/3/23 PURCHASED BY GALLOWAY, ALEX				
786	DONAHUE, WILLIAM L	930.60	28.65	959.25
894	DORR, KELLY PARKS	250.80	7.72	258.52
117	DORR, REGINALD & DORR, KELLY	518.10	15.95	534.05
735	EISENTRAGER, JOHN W	1,273.80	(472.24)	801.56
*5/18/23 PURCHASED BY OXLEY-STAHN, DESTRY & CARLOW, CANDICE L				
446	FREESE, MICHAEL S & FREESE, SHEILA	2,697.75	(1,329.07)	1,368.68
121	GALLOWAY, ALEX	242.55	7.47	250.02
245	GASTIA, DANIEL ROBERT	64.35	1.98	66.33
256	GEROUX, JASON F	909.15	28.00	937.15
603	HALLETT, LARRY W JR (DEC)	942.15	(464.16)	477.99
732	HAMILTON, WILLIAM M	528.00	16.26	544.26
369	HARRIS, BRIAN H	744.15	12.90	757.05
902	HIGDON, JAMES	80.85	2.04	82.89
903	HIGDON, JAMES	52.80	0.35	53.15
418	JACKSON, LAWRENCE	590.00	(285.64)	304.36
349	JEMO PROPERTIES LLC	945.45	(466.19)	479.26
747	JOHNSTON, HELENANN R	513.15	15.80	528.95
254	KGM'S	516.45	15.90	532.35
752	MCLAUGHLIN, ARNOLD	1,080.75	33.29	1,114.04
171	MILLIGAN, JOHN H II & COTE, BERNADETTE M	4,275.15	131.65	4,406.80
173	MILLIGAN, JOHN H II & COTE, BERNADETTE M	321.75	9.91	331.66
279	MITCHELL BENEVOLENT FUND LLC	1,463.55	45.71	1,509.26
782	MITCHELL, JILL P	2,555.85	78.71	2,634.56
754	MITCHELL, SHIRLEY	69.30	2.14	71.44
492	MURRAY, SHARON K	1,369.50	42.18	1,411.68
911	NADEAU, KATI J	447.15	(220.30)	226.85
5	NORRIS, SUSAN M	4,646.40	(2,287.48)	2,358.92
*11/6/2023 PURCHASED BY SOLOBY, MICHAEL & SOLOBY, SUSAN				
85	OLE COUNTRY STORE LLC	2,016.30	62.09	2,078.39
660	PHAIR, CLAUDIA KAY	379.50	(186.96)	192.54
326	ROBERTS, JONATHAN	686.40	21.14	707.54
566	ROBERTSON, KENNETH E	2,324.85	(1,244.53)	1,080.32
65	ROMEO, DAVID & ROMEO, BERTHA	701.25	(342.49)	358.76

OUTSTANDING 2023 REAL ESTATE AS OF APRIL 30, 2024

ACCT #	NAME	ORIGINAL TAX	(PAYMENTS) INTEREST	AMOUNT DUE
562	ROY, STEPHEN D	1,308.45	(644.62)	663.83
587	SMITH, BETTY M	1,143.45	35.22	1,178.67
767	SMITH, KEVIN EUGENE	387.75	11.94	399.69
368	SPRUCE, JOHN & SPRUCE, JOHN	1,914.00	(1,247.96)	666.04
689	STEELE, KATLYN	376.20	11.58	387.78
423	STROUT, MICHAEL C	2,364.45	72.81	2,437.26
905	THOMPSON, DALE	36.30	1.12	37.42
7	TOZIER, DALE K & TOZIER, MARY-JO	2,022.90	62.29	2,085.19
831	TOZIER, DALE K & TOZIER, MARY-JO	927.30	28.56	955.86
586	VIOLETTE, EARL	1,249.05	38.46	1,287.51
751	WALKER, KODY M	1,298.55	39.98	1,338.53
888	WALKER, RILEE C	371.25	(182.90)	188.35
744	WHITING, SHANE & WHITING, THERESA	367.95	11.33	379.28
867	WICKETT, MICHAEL	117.15	(57.72)	59.43
719	WILDER, SHANE & WILDER, MARGARET	815.10	(419.27)	395.83

OUTSTANDING 2022 REAL ESTATE AS OF APRIL 30, 2024

LIEN DATE: JULY 21, 2023 AUTOMATIC FORECLOSURE: JANUARY 21, 2025

ACCT #	NAME	ORIGINAL LIEN	LIEN COSTS +INTEREST -PAYMENTS	AMOUNT DUE
589	BUCK, EDWARD V JR	623.18	556.01	67.17
352	BUCK, SANDY	86.80	83.19	169.99
770	CAMPBELL, RICHARD H	2,297.10	197.26	2494.36
462	CHABE, ERIN S	511.87	75.84	587.71
388	COULTER, LILLIAN T & COULTER, TERRY	1,443.05	150.04	1593.09
	*1/22/24 AUTOMATIC REAL ESTATE FORECLOSURE			
747	JOHNSTON, HELENANN R	43.14	96.68	139.82
492	MURRAY, SHARON K	1,286.50	141.38	1427.88
279	SCALESE, STEVEN W	1,374.85	119.74	1494.59
	*5/11/2022 PURCHASED BY MITCHELL BENEVOLENT FUND LLC			
689	STEELE, KATLYN	353.40	114.19	467.59
905	THOMPSON, DALE	344.10	89.28	433.38
586	VIOLETTE, EARL	586.67	97.97	684.64

OUTSTANDING 2021 REAL ESTATE AS OF APRIL 30, 2024

LIEN DATE: JULY 22, 2022 AUTOMATIC FORECLOSURE: JANUARY 22, 2024

388	COULTER, LILLIAN T & COULTER, TERRY	1,377.12	278.89	1,656.01
	*1/22/24 AUTOMATIC REAL ESTATE FORECLOSURE			

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

Office Hours: Tues 7:30-12:00pm

It is a pleasure to submit my eighth 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. 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.

Conformance with the Town of Bradley's Land Use Ordinances can be achieved by following these steps:

1. Contact Code Enforcement when planning a construction project to determine whether a permit will be required. (Before acquiring material)
2. If a Permit is required, Code Enforcement will provide you with the necessary information in order to assist you with an application that can be approved, once submitted.
3. If additional permits are necessary, such as Plumbing Permits or DEP Permits (Permit by Rule), Code Enforcement will assist you in securing those permits.

At any time you initiate a construction project, without knowledge of ordinance provisions, there is always the risk of undoing, relocating, tearing down, changing design, reconfiguring, or removing what you did. This is costly, time consuming and unnecessary if avoided with a phone call or email ahead of time.

**It is my goal to assist you with a successful project.
Communication is the key.**

Most Common Enforcement Issues:

Bradley is a small quiet bedroom community. The majority of Bradley residents are respectful of their neighbor, neighbor's property, and are aware of the activities on one property can have negative impacts on abutting properties.

There are some that lose sight of the fact that all residents have a responsibility, living together in a community, to insure the condition of their property does not detrimentally affect neighboring properties.

Property Maintenance Standards:

The Town of Bradley has adopted Property Maintenance Standards that establish limitation on outside storage, discarded trash, junk items, and the disposal of garbage and/or furniture that harbors vermin.

Rats have been reported on more than a few occasions in Bradley. Rat's present a community health risk to all Bradley residents. Let alone compromising the ability of neighboring property owners to sell their homes.

Yet, the most common land use complaint to the Code Office is in regard to property that has been littered with discarded junk. Legal proceedings, which follow efforts at willful compliance, can exceed \$12,000. These legal costs are typically recovered by the town through court ordered clean up of the property. The property owner finds themselves ultimately cleaning up the property and having to reimburse the taxpayer the legal fees that could have been avoided to begin with.

In the coming year, if you should receive correspondence from the Town of Bradley asking for your cooperation in the clean-up of your property, I encourage you to cooperate, and take immediate steps to address the situation. The Code Office would appreciate it, your neighborhood would appreciate it, and the citizens of Bradley would appreciate it as well.

The best practice is to avoid disposing of items on your property to begin with, as they tend to accumulate very quickly and become overly burdensome before you know it.

Respectfully Submitted,

Dean L. Bennett
Code Enforcement Officer
Certification # INS2028

Bradley Fire Department



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

Phone: (207) 827-9273

Dear Bradley Residents:

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 training 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 in our community.

The fire department as always has been very busy training and responding to calls. It has been a year now with your new tanker which has been out on several calls. It is working well and we are very happy with it. We have been working with our neighboring towns on both training and fire calls. We have 29 firefighters who are dedicated to protecting our town and the communities around Bradley.

Bradley recently filled out a grant application from Firehouse Subs for an ATV to use for wildland firefighting and rescue. In addition, an application for an AFG grant for an air fill station for our self-contained breathing apparatus bottles for our air packs. This is a combined grant with Old Town Fire with the fill station being housed in the Bradley station.

As always, we are looking to recruit new members. If you are interested, have questions, or would like an application to join our firefighting team please call the station at 827-9273 or the Town Office at 827-7725

Sincerely,

Eric Gifford
Bradley Fire Chief



Penobscot County Sheriff's Office

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

Troy J. Morton
Sheriff

John A. Knappe
Chief Deputy

April 5, 2024

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.

Providing a high level of community policing services has continued to be our model. Understanding and engaging with the communities we serve, strengthens our ability to provide positive law enforcement services to the Town of Bradley.

With a significant change to the resource-sharing agreement between the Sheriff's Office and Maine State Police, our supplemental Law Enforcement partners are even more important. This change has placed an increased demand on our law enforcement resources. Without our supplemental contract partners, we could not provide the same level of community policing services.

In 2023, the Penobscot County Sheriff's Office responded to 423 calls for service in the Town of Bradley. The following is a list of some of the calls for service:

Drugs/OUI	2	Motor vehicle crash PD/PI	17
911 Hang/Open/Misdial	51	Information	33
Special Patrol/School Zone	48	Family fight /Assault/Disorderly	15
Suspicious/burglary/thefts	28	Traffic/Vehicle complaints	40
Citizen Assists/Civil	19	Welfare checks	18

In 2023, the Sheriff's Office investigated multiple thefts/burglaries and motor vehicle accidents. These cases are often very extensive investigations which can result in the Criminal Investigation Division, Drone, Mapping, and Reconstruction teams all participating.

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

Respectfully,

Sheriff Troy Morton



Town of Bradley Historical Committee

PO Box 517
Bradley Me 04411

The Bradley Historical Committee met in the Council Room of the Municipal Building in May of 2024 for coffee, tea, sweets, and conversation. About 24 residents attended. All enjoyed the afternoon looking through some of the articles in the new cabinet, the books, and the pictures we have collected.

The booklet "Growing up Bradley" stories from the 40s on up has been printed and available at the Bradley Town Office for \$2.00. Also available again is the booklet I put together about Great Works Stream called "Let's Go Up Stream". It can also be purchased at the Bradley Town Office for \$2.00.

Every once in a while, someone gives me something historical about Bradley. The latest are correspondence and forms from the 1800s about the Bradley Post Office. Another was information about all the great work that Jerry Latno did in his hometown in Florida. Amazing how a man from Bradley Maine could be so very helpful to the authorities there. All this information is at the Town Office if you'd like to check it out.

As you are cleaning out the closet or the attic and come across any items that you feel would be significant to the history of Bradley call me at 827-2733 or drop them off at the Town Office. If the items are pictures, we would gladly copy them to our computer and then to the Town website history page on TownofBradley.net, and return them to you.

Respectfully submitted,

Ann Delaware, Coordinator



FOUR SEASONS SENIORS OF BRADLEY

We continue to have our Senior Sit-Down Luncheons on Wednesdays at 11:30 am, most months, watch the event board at the Town Office or check out the flyers posted at the Town Office and Bradley Post Office. We have been averaging 55, plus the delivered meals of 12 or more to the shut-ins. Come join us, they are free and delicious.

The Wednesday morning senior exercise at 10 am is still available and our numbers have increased, we are now up to 12 and are always open to new folks. Come when you can, we enjoy the exercise plus just coming together is important.

There is so much available to seniors, just call EAAA, Eastern Area Agency on Aging in Bangor at 941-2865 for more information. If food is a problem for you, the Food Pantry at Holy Family Church, Old Town has a free luncheon and food pantry pick-up on the 4th Monday of each month from 10 – 12 noon, enter by the way of the Brunswick Street parking lot. There is also a food pantry called Caring Community Cupboard on Main Street in Old Town. This is directly across from the Old Town Museum. They are open on Tuesdays from 10 – 12 and 4-6.

If we can be of any help or if you have any ideas on new programs, please reach out by calling 827-2733.

Ann Delaware, Coordinator



Viola Rand Elementary

May 2024

To the Citizens of Bradley,

The 2023-2024 school year has been filled with exciting happenings, including change, at the Viola Rand School. Throughout the year, we have served around 45 students in grades prek through first. Darlene Ploch, with the assistance of educational technician Brooke Cole-Smart taught our youngest learners while Wendy Zubrick and Kelly Berube taught kindergarten and first grade respectively. Students were supported by special education teacher James Wohlgemuth and intervention education technician Ethel Hill. Instruction was also provided by art teacher Pam Dunphy, physical education teacher Cid Dyjack, music teacher Jessup Henderson, Spanish teacher Kristen LePard, library educational technician Jennifer Pickard, school counselor Trysha Lunn, and school-community coordinator Jennifer Goodwin. Kaitlin Nash provided speech and language services and Kristi Swartz supported students in occupational therapy. Owen Arey continued as the building custodian, and Heidi Gifford was at the heart of our school, supporting all staff and students as our school secretary. The Viola Rand team works collegially to meet the needs of students day-in-and-day-out with high expectations, but also care, support, and plenty of fun!

At the end of February, longtime principal Cheryl Leonard resigned her position and I feel privileged to succeed her. I know that the citizens of Bradley, as well as her former colleagues, families, and especially students, recognize the dedication Cheryl showed to all of them and the education of future generations. As I have experienced Viola Rand School from the inside, I am greatly appreciative of the educational environment these constituents have fostered through the years.

There are many things to be proud of in RSU 34 and at the Viola Rand School in particular! We have an extremely active PRIDE parent and community group which supports many school activities, and a dedicated staff who work to plan and host engaging events. This year alone students have caroled at the Meadows and Penobscot Terraces, hosted a Veteran's Day assembly, celebrated the 100th day of school, spirit days, The Week of the Young Child, and the State of Maine's 204th birthday (with community readers and local whoopie pies, of course!), as well as met with Acadia National Park Rangers to learn about the beautiful Maine environment we live in. Families enjoyed participating in the fall festival and pumpkin character contest, holiday concert and gingerbread house decorating, a Valentine dance, ice skating at Alford Arena, and an annual favorite, shopping for new books at the Book Fair! The community also continues to support us by allowing prek to visit the Bradley Post Office, providing a ride to school in a Bradley fire truck, and a new favorite this year, UMaine baseball players visiting to read with students.

As we look forward to the changes spring brings to Maine, we are also planning changes for RSU 34 and the Viola Rand School. Next year, Viola Rand will house two prek classrooms serving students from Bradley and Old Town. Kindergarten and first grade will move to Old Town Elementary School where we are confident they will continue to thrive as learners.

Respectfully Submitted,
Maggie Mitchell

Town of Bradley School Enrollment 2023-2024

	Pre K	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Viola Rand Elementary	9	9	12												30
Old Town Elementary		4	4	6	18	15	12								59
Leonard Middle School								11	14	13					38
Old Town High School											14	18	19	16	67
John Bapst												4	2		6
Bangor High School													1	1	2
Orono Middle School										1					1
Orono High School											2	1	2	5	10
Brewer High School											1				1
Bangor Christian Schools												1			1
Hampden Academy												1			1
Brewer (Super's Agreement)							1								1
Greenbush (Super's Agreement)										1					1
Eddington/Holden (Super's Agreement)							2	1							3
Milford (Super's Agreement)					1		1								2
Total Bradley Students	9	13	16	6	18	15	15	12	14	15	17	25	24	22	223

STATE OF MAINE
REGIONAL SCHOOL UNIT NO. 34
RSU BUDGET VALIDATION REFERENDUM
SAMPLE BALLOT FOR THE TOWN OF BRADLEY
JUNE 11, 2024

Chair of the School Board

INSTRUCTIONS TO VOTERS:

Vote “yes” or “no” by making a cross (X) or check mark (✓) in the square of your choice at the left of each article.

Yes	No	
<input type="checkbox"/>	<input type="checkbox"/>	Article 1: Do you favor approving the Regional School Unit No. 34 budget for the upcoming school year that was adopted at the latest RSU budget meeting?

The **Town of Bradley Annual Referendum** will be held on Tuesday June 11, 2024 at the Bradley Fire Department located at 171 Main Street. Absentee Ballots will be available May 10, 2024. Voters will be asked to vote on the general municipal budget, the acceptance of grant/other funds, and the election of municipal officials.

Registered Bradley voters can vote from 8:00 am to 8:00 pm. Bradley citizens that have not registered to vote can register at

	<u>LUGDON, DUANE</u>
	<u>WADE, LAURENCE</u>

MUNICIPAL REFERENDUM AND BUDGET MESSAGE

The municipal budget was submitted to the Town Council in February of 2024. The Town Council has diligently worked on the budget until the public hearing on April 23, 2024. The annual referendum is on June 11, 2024, and absentee ballots will be available on May 10, 2024. 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 \$1,969,728 in the General Budget for the operation of the Town's municipal government (excluding schools) for the Fiscal Year beginning July 1, 2024 through June 30, 2025?

Explanation: The Bradley Town Council is asking for approval to expend municipal expenditures of \$1,969,728.

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, 2024 through June 30, 2025 as follows?

Estimated Revenues:	\$ 769,900
Transfer from Reserve	\$ <u>442,250</u>
Raised from Property Taxes:	\$ <u>757,578</u>

Explanation: The Bradley Town Council is asking for approval to receive non-property tax revenues of \$769,900, use carryover funds (transfer from reserve accounts) of \$442,250 from the 2023-2024 municipal budget, and raise the remaining amount of \$757,578 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: Special Revenue Article

Shall the Town authorize the Town Council on behalf of the Town, to appropriate an amount not to exceed \$50,000 for cemetery restoration and \$100,000 for cemetery land acquisition and development from the undesignated fund balance?

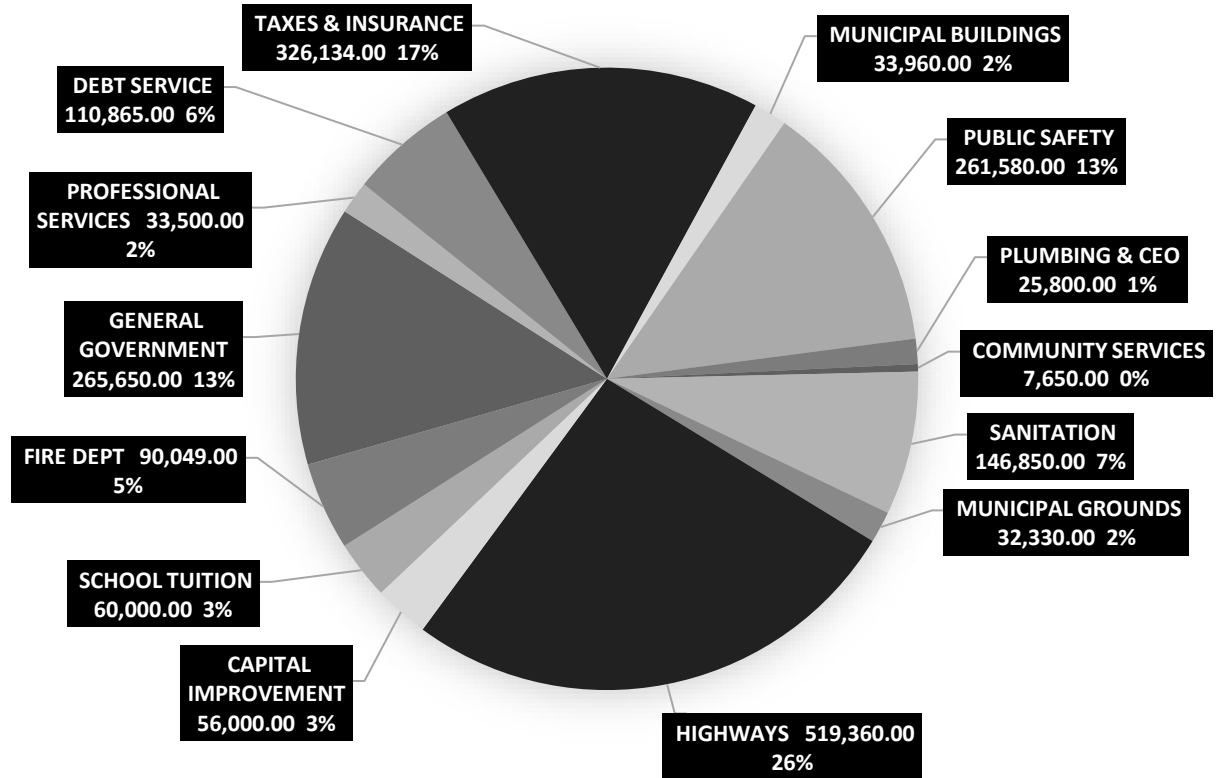
Explanation: The Town Council is seeking authorization to remove funds from the undesignated fund balance to complete restoration work (\$50,000) to current cemeteries and to acquire and develop land (\$100,000) for future cemeteries. Bradley has very limited cemetery space available. Please see the document in this report labeled *Bradley Cemeteries History* for further information.

Budget Calculations

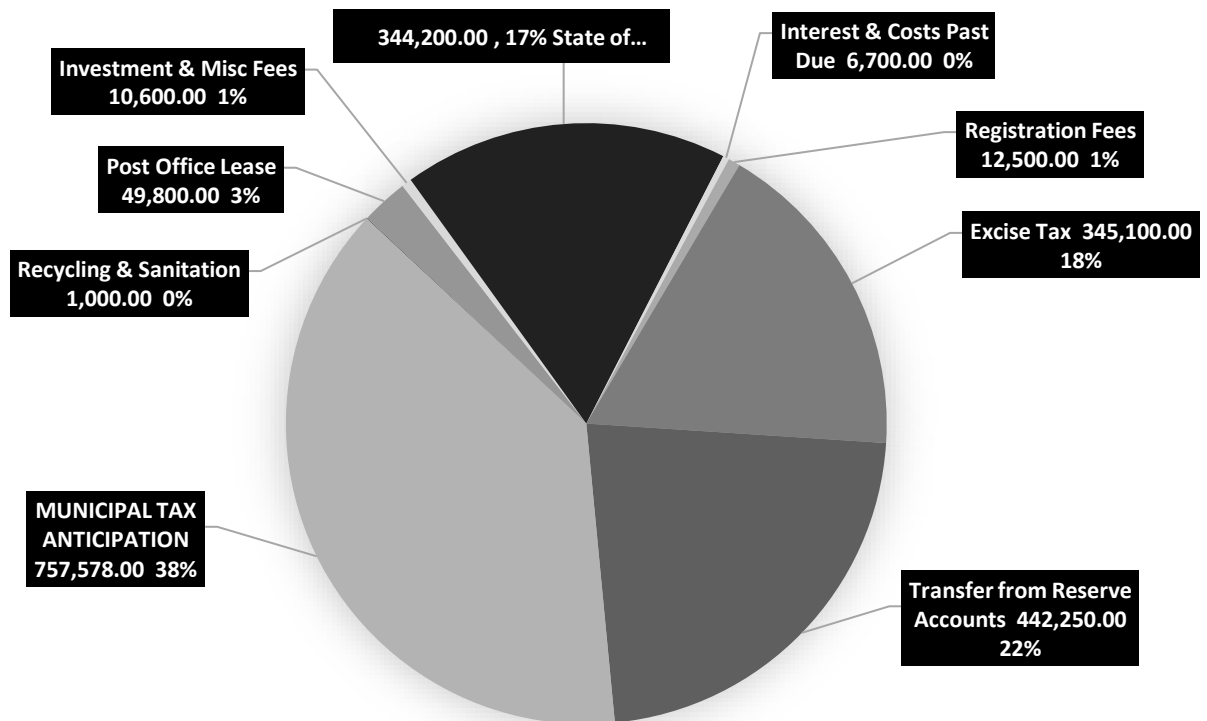
Town of Bradley Charter Budget Cap Requirement-summarized as a self-imposed tax cap regulation to limit raising the net budget (expenses-revenues) by the amount of the Cost-of-Living Average (C.O.L.A.).

2023-2024 Net Budget	\$734,577.76
C.O.L. A.	<u>3.2%</u>
Allowable 2024-2025 Net Budget	\$757,626.54
Actual 2024-2025 Net Budget	<u>\$757,577.76</u>
Under Budget Cap	\$ (48.78)

PROJECTED MUNICIPAL EXPENDITURES 2024-2025



PROJECTED MUNICIPAL REVENUES 2024-2025



MUNICIPAL BUDGET EXPENSE COMPARISON AND BREAKDOWN

Account	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Manager	\$ 78,500.00	\$ 80,285.00	\$ 85,000.00	\$ 92,600.00	\$ 95,480.00
Manager Retirement Fund	\$ 3,500.00	\$ 3,910.00	\$ 4,250.00	\$ 4,650.00	\$ 4,800.00
Secretary Clerical	\$ 70,000.00	\$ 67,085.00	\$ 79,600.00	\$ 88,000.00	\$ 96,720.00
Contracts	\$ 1,400.00	\$ 3,650.00	\$ 1,000.00	\$ 500.00	\$ 1,800.00
Municipal Software Contract	\$ 7,385.00	\$ 7,800.00	\$ 8,300.00	\$ 8,800.00	\$ 9,970.00
Software Upgrade	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
Printing	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,500.00
Postage	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,500.00	\$ 3,800.00
Telephone	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,680.00
General Supplies	\$ 3,700.00	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Machine Equipment Repair	\$ 3,000.00	\$ 6,100.00	\$ 6,100.00	\$ 3,000.00	\$ 3,000.00
Advertising	\$ 2,000.00	\$ 2,000.00	\$ 3,000.00	\$ 2,000.00	\$ 1,000.00
Misc. Bank /Investment Fees	\$ 1,500.00	\$ 1,800.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Dues	\$ 3,100.00	\$ 3,100.00	\$ 3,200.00	\$ 3,700.00	\$ 3,900.00
Publications	\$ -	\$ -	\$ -	\$ -	\$ -
Post Office Bond	\$ 36,800.00	\$ -	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Car Allowance	\$ 1,000.00	\$ 300.00	\$ 300.00	\$ 1,000.00	\$ 500.00
Education Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Training	\$ 1,500.00	\$ 500.00	\$ 300.00	\$ 2,000.00	\$ 2,000.00
Institutes	\$ -	\$ -	\$ -	\$ -	\$ -
Legal	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 10,000.00	\$ 15,000.00
Audit	\$ 5,800.00	\$ 5,920.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Engineer	\$ -	\$ -	\$ -	\$ -	\$ -
PVCOG	\$ -	\$ -	\$ -	\$ -	\$ -
Health	\$ 47,100.00	\$ 41,000.00	\$ 45,835.00	\$ 50,025.00	\$ 49,775.00
Dental	\$ 550.00	\$ 550.00	\$ 1,630.00	\$ 1,675.00	\$ 1,625.00
Employee ERA	\$ 3,850.00	\$ 3,850.00	\$ 3,850.00	\$ 3,850.00	\$ 1,600.00
Employee Income Protection	\$ -	\$ -	\$ -	\$ -	\$ 2,376.00
Council Stipend	\$ 8,800.00	\$ 8,900.00	\$ 9,440.00	\$ 10,270.00	\$ 10,650.00
Elections	\$ 1,800.00	\$ 3,000.00	\$ 4,100.00	\$ 2,400.00	\$ 1,900.00
Election Software	\$ -	\$ -	\$ -	\$ -	\$ -
Assessing Contract	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ 10,200.00	\$ 10,800.00
Assessing Re-Evaluation	\$ -	\$ -	\$ -	\$ -	\$ -
Assessing Software	\$ 5,000.00	\$ 5,300.00	\$ 5,700.00	\$ 6,000.00	\$ 6,750.00
Mapping	\$ 1,000.00	\$ -	\$ -	\$ 1,200.00	\$ -
Registry Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 1,600.00	\$ 1,600.00	\$ 1,300.00	\$ 700.00
Municipal Janitor	\$ 5,100.00	\$ 3,500.00	\$ 2,500.00	\$ 4,600.00	\$ 5,000.00
Muni Building Repairs/Maint	\$ 6,000.00	\$ 5,500.00	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00
Muni Building Water	\$ 260.00	\$ 275.00	\$ 285.00	\$ 300.00	\$ 310.00
Muni Building Electricity	\$ 1,700.00	\$ 1,700.00	\$ 2,600.00	\$ 2,600.00	\$ 4,000.00
Muni Building Heat	\$ 4,000.00	\$ 2,000.00	\$ -	\$ -	\$ 1,000.00
Muni Build Furnace/AC Maint	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
Muni Building Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Muni Building Mowing	\$ 1,600.00	\$ 1,600.00	\$ 2,365.00	\$ 3,065.00	\$ 3,100.00
Muni Building Snow Removal	\$ 5,000.00	\$ 5,200.00	\$ 5,600.00	\$ 6,350.00	\$ 6,350.00
Mowing Fire Station	\$ 1,600.00	\$ 1,600.00	\$ 2,365.00	\$ 3,065.00	\$ 3,100.00
Municipal Security	\$ 400.00	\$ 2,900.00	\$ 600.00	\$ 600.00	\$ 600.00
FICA	\$ 12,500.00	\$ 12,500.00	\$ 13,700.00	\$ 14,880.00	\$ 16,120.00
Medicare	\$ 3,000.00	\$ 3,000.00	\$ 3,200.00	\$ 3,480.00	\$ 3,770.00
County Tax	\$ 171,237.00	\$ 186,490.00	\$ 197,681.00	\$ 211,852.00	\$ 228,453.00
Insurance OP&Prem	\$ 6,300.00	\$ 5,525.00	\$ 4,400.00	\$ 6,525.00	\$ 7,720.00
Insurance Public Officials	\$ 2,950.00	\$ 3,110.00	\$ 4,720.00	\$ 2,455.00	\$ 3,020.00
Insurance Vehicle	\$ 3,200.00	\$ 3,355.00	\$ 4,300.00	\$ 5,300.00	\$ 1,600.00
Volunteer Insurance	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Volunteer Firefighter Insurance	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 825.00
Bond Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Unemployment Ins	\$ -	\$ -	\$ -	\$ 30.00	\$ -
Workers Comp	\$ 2,700.00	\$ 3,100.00	\$ 3,000.00	\$ 2,500.00	\$ 2,200.00
Police/Sheriff Contract	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
Hydrant Rental	\$ 66,720.00	\$ 68,170.00	\$ 70,424.00	\$ 72,906.00	\$ 72,460.00
Ambulance	\$ 28,300.00	\$ 40,000.00	\$ 88,125.00	\$ 134,176.00	\$ 156,620.00

MUNICIPAL BUDGET EXPENSE COMPARISON AND BREAKDOWN

Account	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
ACO Contracts	\$ 4,200.00	\$ 4,600.00	\$ 3,600.00	\$ 3,500.00	\$ 3,000.00
Street Lights	\$ 15,000.00	\$ 6,000.00	\$ 18,000.00	\$ 15,000.00	\$ 21,000.00
Solid Waste/Landfill Contract	\$ 41,000.00	\$ 50,400.00	\$ 47,700.00	\$ 45,000.00	\$ 34,500.00
Spring/Fall Clean Up	\$ 4,200.00	\$ 4,500.00	\$ 5,125.00	\$ 1,100.00	\$ 2,000.00
Curbside Rubbish	\$ 77,400.00	\$ 77,640.00	\$ 77,640.00	\$ 77,640.00	\$ 86,400.00
Camp Assoc Donation	\$ -	\$ -	\$ -	\$ -	\$ -
Main Street TAP Clean Up	\$ -	\$ -	\$ -	\$ -	\$ -
Chemo Pond Dumpster	\$ 3,900.00	\$ 3,900.00	\$ 4,600.00	\$ 4,100.00	\$ 4,000.00
Refuse District MRC Dues	\$ 780.00	\$ 945.00	\$ 850.00	\$ 850.00	\$ 850.00
Recycling	\$ -	\$ -	\$ -	\$ -	\$ -
Septic Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -
Road Construction/Repair	\$ 155,000.00	\$ 170,000.00	\$ 150,000.00	\$ 100,000.00	\$ 92,000.00
Bond Anticipation	\$ -	\$ -			\$ -
Salt and Sand	\$ 11,400.00	\$ 7,900.00	\$ 3,600.00	\$ 22,000.00	\$ 13,200.00
Snow Removal	\$ 42,000.00	\$ 45,000.00	\$ 47,700.00	\$ 51,360.00	\$ 55,000.00
Salt Shed Electricity	\$ 400.00	\$ 400.00	\$ 550.00	\$ 550.00	\$ 360.00
Plumbing Inspector Stipend	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
CEO Training	\$ -	\$ 100.00	\$ -	\$ -	\$ -
CEO Publications	\$ -	\$ -	\$ -	\$ -	\$ -
CEO Wages	\$ 22,000.00	\$ 21,300.00	\$ 22,700.00	\$ 23,540.00	\$ 25,100.00
G.A. Electricity	\$ -	\$ -	\$ -	\$ -	\$ -
G.A. Heat	\$ -	\$ 150.00	\$ -	\$ 200.00	\$ -
G.A. Gas	\$ -	\$ -	\$ -	\$ -	\$ 25.00
G.A. Rent	\$ -	\$ -	\$ -	\$ 800.00	\$ 700.00
G.A. Medical	\$ -	\$ -	\$ -	\$ -	\$ 50.00
G.A. Food/Meal	\$ -	\$ -	\$ -	\$ -	\$ -
Cub Scouts	\$ -	\$ -	\$ -	\$ -	\$ -
Girl Scouts	\$ -	\$ -	\$ -	\$ -	\$ -
Association Donations	\$ -	\$ -	\$ -	\$ -	\$ -
River Coalition	\$ -	\$ -	\$ -	\$ -	\$ -
Bradley Recreation	\$ -	\$ -	\$ -	\$ -	\$ -
Non Profit Donations	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Town Park Mowing	\$ 1,000.00	\$ 1,000.00	\$ 1,529.00	\$ 1,985.00	\$ 2,005.00
Snowmobile Donations	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00
Blackman Stream Commission	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00
Ballfield Mowing	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -
Flags	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
Miscellaneous Ground Maint	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00
Park Fixtures/Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Evergreen Repair/Maintenance	\$ 1,000.00	\$ 1,000.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
Evergreen Water	\$ 150.00	\$ 155.00	\$ 160.00	\$ 165.00	\$ 175.00
Evergreen Mowing	\$ 2,820.00	\$ 2,820.00	\$ 4,170.00	\$ 5,410.00	\$ 5,468.00
Old Town Hockey Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Parade/Fun Day	\$ -	\$ -	\$ -	\$ -	\$ -
Knapp Mowing	\$ 1,410.00	\$ 1,410.00	\$ 2,085.00	\$ 2,705.00	\$ 2,734.00
Knapp Restore Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Carter Mowing	\$ 940.00	\$ 940.00	\$ 1,390.00	\$ 1,805.00	\$ 1,823.00
Cemetery Super	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Cemetery Restoration	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
Misc. Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Capital Reserve	\$ 7,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
Fire Dept. Capital Reserve	\$ 7,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
Fire Dept. Telephone	\$ 1,575.00	\$ 1,525.00	\$ 1,525.00	\$ 1,525.00	\$ 1,525.00
Stipends	\$ 10,500.00	\$ 10,550.00	\$ 11,170.00	\$ 12,220.00	\$ 12,600.00
Fire Station Heating	\$ 5,080.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 5,000.00
Fire Medical Services	\$ 1,815.00	\$ 2,015.00	\$ 2,015.00	\$ 2,315.00	\$ 2,315.00
Fire Dept. Dues	\$ 2,035.00	\$ 2,035.00	\$ 2,035.00	\$ 2,035.00	\$ 2,055.00
Fire Dept. Water	\$ 760.00	\$ 780.00	\$ 900.00	\$ 920.00	\$ 930.00
Fire Dept. Contracts	\$ 9,315.00	\$ 10,050.00	\$ 10,555.00	\$ 11,510.00	\$ 18,666.00
Fire Dept. Hydrants Cleaning	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
Fire Dept. Training	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Fire Dept. Electricity	\$ 2,450.00	\$ 2,450.00	\$ 3,000.00	\$ 3,480.00	\$ 3,500.00
Fire Dept. SCBA Refills	\$ 2,875.00	\$ 3,625.00	\$ 3,710.00	\$ 3,085.00	\$ 6,345.00

MUNICIPAL BUDGET EXPENSE COMPARISON AND BREAKDOWN

Account	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Fire Dept. Unclassified	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Dept. General Supplies	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,600.00	\$ 2,600.00
Fire Dept. Fuel	\$ 2,200.00	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Fire Dept. Oil/lube	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Dept. Clothing	\$ 5,720.00	\$ 7,575.00	\$ 7,575.00	\$ 7,575.00	\$ 9,462.00
Fire Dept. Chemicals	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Fire Dept. Training	\$ 375.00	\$ 375.00	\$ 650.00	\$ 650.00	\$ 650.00
Fire Dept. Unclassified	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
Fire Dept. Equipment Purchase	\$ 4,930.00	\$ 4,715.00	\$ 4,715.00	\$ 4,715.00	\$ 5,209.00
Fire Dept. Communications	\$ 3,155.00	\$ 3,405.00	\$ 3,000.00	\$ 4,000.00	\$ 4,642.00
Generator Maintenance	\$ 400.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 1,000.00
Fire Dept. Rep/Maint731	\$ 1,300.00	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Fire Dept. Rep/Maint734	\$ 1,300.00	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00
Fire Dept. Rep/Maint736	\$ 800.00	\$ 800.00	\$ 5,935.00	\$ 1,800.00	\$ 1,800.00
Fire Dept. Rep/Maint 737	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
Fire Dept. Misc. Repairs	\$ 1,000.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Fire Truck Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Truck Bond	\$ -	\$ 30,000.00	\$ 40,000.00	\$ 63,890.00	\$ 64,015.00
Fire Station Project	\$ 46,850.00	\$ 46,850.00	\$ 46,850.00	\$ 46,850.00	\$ 46,850.00
School Tuition	\$ 15,000.00	\$ 38,000.00	\$ 65,000.00	\$ 60,000.00	\$ 51,000.00
Transfer from Reserve Accounts	\$ 108,865.00	\$ 122,775.00	\$ 262,875.00	\$ 348,495.00	\$ 442,250.00
Total	\$ 1,277,852.00	\$ 1,383,960.00	\$ 1,648,679.00	\$ 1,818,329.00	\$ 1,969,728.00

MUNICIPAL BUDGET REVENUE COMPARISON AND BREAKDOWN							
Account	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Interest & Cost	\$ 6,800.00	6,800.00	5,000.00	6,500.00	6,500.00	6,700.00	6,700.00
Clerk Fees	\$ 2,300.00	1,600.00	1,600.00	1,700.00	1,800.00	2,200.00	2,200.00
Building Permits	\$ 4,000.00	5,000.00	2,000.00	2,500.00	2,500.00	3,300.00	3,500.00
Dog Licenses	\$ 1,000.00	1,200.00	1,200.00	1,200.00	1,000.00	1,000.00	1,300.00
Photocopier Charges	\$ 150.00	150.00	150.00	150.00	150.00	150.00	100.00
Returned Check Fees	\$ 50.00	50.00	50.00	50.00	50.00	50.00	-
M.V. Excise	\$ 280,000.00	300,000.00	300,000.00	310,000.00	340,000.00	340,000.00	342,800.00
Boat Excise	\$ 2,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,300.00
Registration	\$ 6,000.00	5,500.00	5,500.00	6,000.00	7,000.00	9,000.00	9,000.00
State Revenue Share	\$ 68,000.00	77,824.00	100,000.00	175,000.00	240,000.00	262,100.00	293,000.00
Snow Registration Reimb	\$ 450.00	600.00	700.00	700.00	700.00	700.00	700.00
Tree Growth	\$ 26,000.00	25,000.00	24,500.00	24,000.00	27,000.00	27,500.00	28,500.00
Pay Lieu State	\$ 12,465.00	13,500.00	15,000.00	10,600.00	10,800.00	10,500.00	7,300.00
Veterans	\$ 1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,800.00
Interest on Checking	\$ 4,600.00	3,300.00	7,000.00	9,000.00	3,000.00	3,000.00	3,000.00
Interest on Investment	\$ 3,000.00	5,000.00	5,500.00	5,500.00	2,500.00	2,500.00	2,500.00
Recycling	\$ -	-	-		\$ -	-	-
Court Fines Reimburse	\$ -	300.00	-	300.00	-	-	-
Clean up Fees	\$ 200.00	3,500.00	2,500.00	3,500.00	2,500.00	1,000.00	1,000.00
Bradley Broadcast	\$ 100.00	100.00	-	100.00	-	-	-
PERC/FIBERIGHT Revenue Sha	\$ 2,500.00	2,500.00	-	2,500.00	-	-	-
Cemetery	\$ -	-	-	-	-	-	-
Miscellaneous	\$ 1,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
State Camplot Revenues	\$ -	-	-	-	1,500.00	2,500.00	2,500.00
Post Office Lease	\$ 41,500.00	41,500.00	41,500.00	49,800.00	49,800.00	49,800.00	49,800.00
Road Subsidy URIP	\$ 7,000.00	7,400.00	7,400.00	7,500.00	8,000.00	8,200.00	9,400.00
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	\$ 213,575.00	158,015.00	108,865.00	122,775.00	260,075.00	349,495.00	442,250.00
Voter Approved Fund Balance Tx	\$ -	-	70,000.00	-	-	-	-
PERC Put Option 2017-2018 Onl	\$ -	-	-	-	-	-	-
	\$ 685,190.00	\$ 664,339.00	703,965.00	744,875.00	970,375.00	1,085,195.00	1,212,150.00

2024 Bradley Revaluation

Mark J. Gibson, Assessors' Agent

This year Bradley will finish a revaluation project with the adjustment of land and building schedules for the 2024 commitment. The changing real estate market has altered values and created an inequity that Maine law requires be corrected.

The first revaluation performed by this Agent was completed for the 1990 tax year. A second multi-year project was completed for the 2009 tax year. The schedules for land and buildings have not been adjusted since. Recently, ratio studies performed annually by the Maine Revenue Service and my own studies have indicated that another adjustment was required. The overall change in values for the community is significant due to staggering sale prices over the last few years. In my opinion, this is due partly to the COVID panic, the restriction of domestic energy production, and the printing of money by the federal government.

The Maine Constitution requires that property taxes be assessed equitably and according to “just value.” Maine courts long ago equated just value with market value. This is ad valorem taxation, meaning that property will be assessed according to its real (or market) value – “what a willing buyer would pay a willing seller.” Of course, mass appraisal or revaluation, is more complicated than that, since the assessor looks at many properties – some of which have sold recently, others that have not.

This is a restoration of equity and not a back-door tax increase. A revaluation has nothing to do with the size of the overall tax commitment; it merely adjusts how it is apportioned. The Bradley commitment is decided by residents at the town meeting and school budget meetings. All Bradley properties are valued from the same land and building schedules. No one is catching a break nor is anyone being treated unfairly.

It should be noted that this Agent considers the new values to be somewhat conservative. Future adjustments or fine tuning may be necessary depending upon subsequent ratio studies.

It is noted that due to location some properties do not receive the same municipal services. Maine courts have ruled that *“the equal taxation requirement does not carry an implication that the benefits arising from taxation should be enjoyed by all people in equal degree, nor that each person should participate in each particular benefit”* (Sawyer v. Gilmore).

Bradley Cemeteries History

The Town of Bradley currently has three cemeteries, though only two are active. The oldest and inactive cemetery is Carter Cemetery located on the bank of the Penobscot River. Morin Fuel has generously allowed the Town access to the area for maintenance, but there is no legal easement. It is thought that the oldest settlers in Bradley are buried there, though there are only 20 known graves, dating back to 1819. Knapp Cemetery located on Main Street (Route 178) is named for the Knapp family upon whose land the cemetery was established. Bradley Blackman who settled in our area in 1799 and in which the Town is named, is buried there. The third and largest, Evergreen Cemetery is located on Boynton Street, the oldest grave recorded is 1853. Pictures and plot details are available on TownofBradley.net.

The Town of Bradley has done well to offer burials for residents for a very long time. As we plan for the future it is necessary to think of cemetery development. Knapp Cemetery has 287 lots with only 66 available, most of which are in a very hilly area. Evergreen Cemetery with 582 plots has 127 plots available, due to the wetness of that area, only cremation burials are allowed and there are restrictions regarding grave markers.

On the June 11, 2024 referendum ballot the Town Council is asking for authorization to remove \$150,000 from the undesignated surplus. The intent is to use \$50,000 to perform restoration work on Knapp Cemetery to make additional plots and maintain \$100,000 for future cemetery development should land become available. The balance of the undesignated fund as of June 30, 2023, was \$1,056,877.85; it is expected an additional \$100,000 to \$150,000 will be added by the year-end.

While cemetery needs are not a popular subject, they are a necessity. As the municipal officials started discussing our options, Cemetery Superintendent, Audrey Wilcox, supplied a little history of cemeteries. It is interesting to note that it has been a discussion of municipal officials for a long time. The Town Council expects that voters will realize the importance of future cemetery development and approve the removal of the funds.

Historical Details found in varies municipal records:

Evergreen- called Bradley Burying Ground, Inc.

P.W. Hillard, Esq.- One of the Justices of Peace in and for the County of Penobscot:

"We, the subscriber-inhabitants of Bradley of 21 years of age and upwards desirous of incorporating ourselves as a body politic for the purpose of purchasing land for a burying ground, request you to issue your warrant to one of said applicants for the following purpose:" (about 50 names).

- Bradley Burying Ground in talking stage in 1852. Isaac Carson sold land to town.
- In 1853, Bradley Burying Ground, money to build hearse house and to erect fence.
- March 1853, picket fence-to burial area. Each shareholder shall set off lot marked to him on a plan. If shareholders shall neglect to pay any assessment on his share, public auction. Town to buy 10 shares to reduce the number of shares owned by individual. 100 to 90 lots. First choice to J.J. Norris.
- 1853: Ladies saved money for hearse. Town helped to build hearse house. Committee of 2 to layout and stake lots. First mention of North Burying Ground and South Burying Ground.
- Incorp 1853. Random drawing.
- The South one called Blackman and Knapp.
- Evergreen Cemetery was North Burying Ground.
- In 1880 the cross street in the center of cemetery was sold as lots. People cannot build fence around individual lots. All numbers on tickets were put in a box-to draw one at a time. (List on file)
- In 1846 Bradley, Knapp Cemetery. People were buried on own land until this.
- Carter's ancient cemetery high mound, near Penobscot River, incorp. 1816. Small with very few stones.
- 1846: Blackman Cemetery-located on Rte. 178 to North just before village. Evidence of many graves but only a few remain. Seat in Blackman In Memory of Caroline Foss Webber.
- 1889-To take care of hearse and drive it. To raise small amount to keep cemetery in order. To charge people using hearse. (Charged by driver to enlarge hearse house.)
- Evergreen: Used to have a black iron fence, but not all the way around it. Black iron fence on West and South sides and worn wire fence on North and East.
- 1913: Hire a hearse when necessary. To procure catalogs of hearses.

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, 2023, 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

OPINIONS

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, 2023, and the related notes to the financial statements, which collectively comprise the Town of Bradley, Maine's basic financial statements as listed in the table of contents.

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, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Bradley, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Bradley, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Bradley, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Bradley, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, 28, and 29 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.

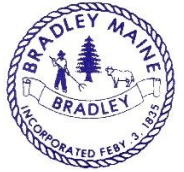
SUPPLEMENTARY INFORMATION

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 statements, schedule of property valuation, assessment, and appropriations and schedule of taxes receivable are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 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 statements, schedule of property valuation, assessment, and appropriations 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
September 18, 2023

Town of Bradley



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165B 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, 2023**

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, 2023. 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 \$3,848,965.00. The government-wide statement of activities showed an increase in net position of \$404,689.
- The ending undesignated municipal fund balance is \$1,747,777.85. The ending designated municipal fund balance is \$349,495.00

Fiscal Year Highlights

- The State of Maine recorded a total valuation for the Town of Bradley for the 2022-2023 tax commitment as \$129,700,000; the Town of Bradley recorded a total valuation as \$123,771,113.
- The Regional School Unit Assessment/Appropriation for fiscal year ending June 30, 2023 was \$1,305,537.31. The balance of the Town of Bradley Education Surplus with Regional School Unit #34 for fiscal year ending June 30, 2023 was \$114,913.04. The decrease in the fund is due to using \$20,000 to minimize the tax rate.
- The Penobscot County Assessment was \$197,681 and increase of \$11,191 for the 2021-2022 fiscal year.
- In 2021 the voters of Bradley approved borrowing through a lease purchase up to \$375,000 for a fire suppression tanker. The bids for the truck build were completed in November of 2021 (the year of the build). In November of 2022 the bids for the financing were completed. Delivery of the tanker truck was in March of 2023. Below is the breakdown and detail:
 - \$376,049 Build
 - \$ (4,184) Discount to purchase Chassis
 - \$ (91,000) Downpayment-Estimated budgeted payments in 2022-2023
 - \$280,0865 Lease Purchase @ 4.45% 7 Annual Payments @\$63,0143.48
- Budgetary items with large anticipated increases include: Penobscot County Tax, school choice tuition, ambulance/EMS service and solid waste disposal.

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 position* presents information on all the Town of Bradley's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal 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.

Required Supplementary Information includes a budgetary comparison schedule of the Town's General Fund. This section also includes the OPEB schedules required by GASB Statement #75.

Governmental Accounting Standards Board (GASB) is the source of generally accepted accounting principles used by state and local governments in the United 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 \$3,848,965.00 at the close of the current fiscal year.

	2023	2022	Change
Assets	\$ 4,671,559.00	\$ 4,019,984.00	\$ 651,575.00
Current & Non Current Liabilities	\$ (787,865.00)	\$ (538,454.00)	\$ (249,411.00)
OPEB Liabilities	\$ (17,107.00)	\$ (17,108.00)	\$ 1.00
OPEB Related Inflows	\$ (12,169.00)	\$ (11,770.00)	\$ (399.00)
Prepaid Property Taxes	\$ (5,453.00)	\$ (8,356.00)	\$ 2,903.00
Total Net Position	\$ 3,848,965.00	\$ 3,444,296.00	\$ 404,669.00

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

	2023	2022	Change
Revenues	\$ 3,091,522.00	\$ 2,673,363.00	\$ 418,159.00
Expenses	\$ (2,686,853.00)	\$ (2,370,209.00)	\$ (316,644.00)
Rounding Adjustment	\$ -	\$ -	\$ -
Change in Net Position	\$ 404,669.00	\$ 303,154.00	\$ 101,515.00
Beginning Net Assets	\$ 3,444,296.00	\$ 3,141,142.00	\$ 303,154.00
Change in Net Position	\$ 404,669.00	\$ 303,154.00	\$ 101,515.00
Ending Net Assets	\$ 3,848,965.00	\$ 3,444,296.00	\$ 404,669.00

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, 2023:

2021-2022 Net Municipal Budget	\$ 639,085.00
2022-2023 COLA amount	5.90%
Allowable 2023-2023 Net Budget	\$ 676,791.02
2022-2023 Net Budget	\$ 675,504.00
Over (Under) Budget Cap	\$ (1,287.02)

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, 2023 was \$80,688.01 below the State of Maine LD1 regulation. Below is a calculation for the current fiscal year:

1 2021-2022 Property Tax Limit		\$ 452,595.00
2 2022-2023 Income Growth Factor	0.0119	
3 Property Growth Factor	0.0378	
4 LD1 Growth Factor	<u>0.0497</u>	
5 Add 1 to Growth Limitation	1.0497	
6 Adjusted State Revenue Sharing		
	6a R'd 21-22	\$ 244,523.00
	6b R'd 22-23	<u>\$ 264,318.00</u>
7 Gain / (Loss) in State Revenue Sharing		\$ 19,795.00
8 Municipal Revenue Sharing Gain		
8b Allowable Municipal Revenue Share Gain (6a x 5)	\$ 256,675.79	
8c Allowable Difference (6b - 8b)	\$ 7,642.21	
9 Municipal Property Tax Levy Limit (1 x 5)		\$ 475,088.97
10 Adjusted 2022 -2023 Property Tax Limit (9 -8c) or + Revenue Loss (7)		\$ 467,446.76
11 2022-2023 Municipal Appropriations -w/carryfowards	\$ 1,450,998.00	
12 2022-2023 Municipal Deductions -w/carryfowards	\$ 1,084,239.25	
13 2022-2023 Non Appropriated Revenue	<u>\$ 20,000.00</u>	
14 2022-2023 Municipal Property Tax Levy (11+13-12)		\$ 386,758.75
15 Over (Under) LD1 Limit (11-12)		\$ (80,688.01)

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, 2023

	Total Governmental Activities	
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ASSETS:		
Current assets:		
Cash and cash equivalents	\$ 1,737,723	
Investments	593,935	
Due from other governments	24,388	
Taxes receivable	23,421	
Tax liens receivable	7,835	
Total current assets		\$ 2,387,302
Non-current assets:		
Capital assets, net of accumulated depreciation	2,274,004	
Non-depreciable capital assets	5,212	
Total non-current assets		2,279,216
Deferred outflows of resources:		
OPEB related outflows	5,041	
Total deferred outflows of resources		5,041
TOTAL ASSETS		\$ 4,671,559
<hr/>		
LIABILITIES:		
Current liabilities:		
Accounts payable	\$ 42,834	
Accrued interest expense	6,509	
Other current liabilities	14,873	
Current portion of capital leases payable	50,957	
Current portion of notes payable	30,118	
Total current liabilities		\$ 145,291
Non-current liabilities:		
Notes payable	412,666	
Capital leases payable	229,908	
OPEB liabilities	17,107	
Total non-current liabilities		659,681
TOTAL LIABILITIES		804,972
DEFERRED INFLOWS OF RESOURCES:		
Taxes collected in advance	5,453	
OPEB related inflows	12,169	
TOTAL DEFERRED INFLOWS OF RESOURCES		17,622
NET POSITION:		
Net investment in capital assets	1,555,568	
Restricted for:		
Endowments	1,095	
Permanent funds - <i>nonexpendable principal</i>	7,860	
Unrestricted	2,284,443	
TOTAL NET POSITION		3,848,965
TOTAL LIABILITIES AND NET POSITION		\$ 4,671,559

The accompanying notes are an integral part of this statement.

Town of Bradley, Maine
Statement of Activities
For the Year Ended June 30, 2023

	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government	
				Governmental Activities	Total
<i>Governmental activities:</i>					
General government	\$ 355,127	\$ 12,131	\$ -	\$ (342,996)	\$ (342,996)
Public safety	258,259	-	-	(258,259)	(258,259)
Public works	106,386	-	8,204	(98,182)	(98,182)
Health, sanitation, and welfare	127,211	-	197	(127,013)	(127,013)
Education	1,385,438	-	-	(1,385,438)	(1,385,438)
County tax	197,681	-	-	(197,681)	(197,681)
Interest expense	22,350	-	-	(22,350)	(22,350)
Other	54,480	-	768	(53,712)	(53,712)
Depreciation	201,222	-	-	(201,222)	(201,222)
<i>Total governmental activities</i>	<i>2,708,153</i>	<i>12,131</i>	<i>9,169</i>	<i>(2,686,853)</i>	<i>(2,686,853)</i>
<i>Total primary government</i>	<i>2,708,153</i>	<i>12,131</i>	<i>9,169</i>	<i>(2,686,853)</i>	<i>(2,686,853)</i>
<i>General revenues:</i>					
Property taxes, levied for general purposes					1,920,787
Excise taxes					350,988
Interest and lien fees					4,564
Licenses and permits					5,566
Investment income					3,074
<i>Grants and contributions not restricted to specific programs:</i>					
Homestead exemption					91,064
State revenue sharing					264,318
Tree growth					36,858
Other					919
Post office lease					49,800
Miscellaneous revenues					363,585
<i>Total general revenues and transfers</i>					<i>3,091,522</i>
<i>Changes in net position</i>					<i>404,669</i>
NET POSITION - BEGINNING					3,444,296
NET POSITION - ENDING				\$	3,848,965

The accompanying notes are an integral part of this statement

Town of Bradley, Maine
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,737,723	\$ -	\$ 1,737,723
Investments	527,404	66,531	593,935
Due from other governments	24,388	-	24,388
Taxes receivable, net	23,421	-	23,421
Tax liens receivable	7,835	-	7,835
TOTAL ASSETS	\$ 2,320,771	\$ 66,531	\$ 2,387,302
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts payable	\$ 42,834	\$ -	\$ 42,834
Other accrued expenses	14,873	-	14,873
<i>Total liabilities</i>	<i>57,707</i>	<i>-</i>	<i>57,707</i>
<i>Deferred inflows of resources:</i>			
Taxes collected in advance	5,453	-	5,453
Uncollected property taxes	25,004	-	25,004
<i>Total deferred inflows of resources</i>	<i>30,457</i>	<i>-</i>	<i>30,457</i>
<i>Fund balances:</i>			
Non-spendable:			
Endowments	1,095	-	1,095
Permanent funds - nonexpendable principal	-	7,860	7,860
Assigned - see footnotes	477,225	-	477,225
Unassigned	1,754,287	58,671	1,812,958
<i>Total fund balances</i>	<i>2,232,606</i>	<i>66,531</i>	<i>2,299,138</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,320,771	\$ 66,531	
<i>Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:</i>			
Depreciable and non-depreciable capital assets as reported in Stmt. 1			2,279,216
Long-term liabilities, including bonds payable, as reported on Stmt. 1			(723,649)
Accrued interest expense as reported on Stmt. 1			(6,509)
Deferred property taxes not reported on Stmt. 1			25,004
Deferred outflows of resources - OPEB related expenditures			5,041
Deferred inflows of resources - OPEB related inflows			(12,169)
OPEB liabilities			(17,107)
NET POSITION OF GOVERNMENTAL ACTIVITIES			\$ 3,848,965

The accompanying notes are an integral part of this statement.

Town of Bradley, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 1,927,294	\$ -	\$ 1,927,294
Excise taxes	350,988	-	350,988
Intergovernmental revenue	402,328	-	402,328
Charges for services	12,131	-	12,131
Licenses and permits	5,566	-	5,566
Investment income	2,859	214	3,074
Interest and lien fees	4,564	-	4,564
Post office lease	49,800	-	49,800
Other revenue	363,585	-	363,585
<i>Total revenues</i>	<i>3,119,115</i>	<i>214</i>	<i>3,119,329</i>
EXPENDITURES:			
General government	349,764	-	349,764
Public safety	630,124	-	630,124
Public works	395,503	-	395,503
Health, sanitation, and welfare	127,211	-	127,211
Education	1,385,438	-	1,385,438
County tax	197,681	-	197,681
Debt service	47,282	-	47,282
Unclassified	96,989	248	97,237
<i>Total expenditures</i>	<i>3,229,992</i>	<i>248</i>	<i>3,230,240</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>(110,877)</i>	<i>(33)</i>	<i>(110,910)</i>
OTHER FINANCING SOURCES (USES)			
Issuance of capital lease payable	280,865	-	280,865
<i>Total other financing sources (uses)</i>	<i>280,865</i>	<i>-</i>	<i>280,865</i>
<i>Net change in fund balances</i>	<i>169,988</i>	<i>(33)</i>	<i>169,955</i>
FUND BALANCES - BEGINNING	2,062,619	66,564	2,129,183
FUND BALANCES - ENDING	\$ 2,232,606	\$ 66,531	\$ 2,299,138

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, 2023

Net change in fund balances - total governmental funds (Statement 4)	\$ 169,955
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	(201,222)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	703,739
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.	(6,507)
Issuances of long-term debt are reported as other financing sources in the governmental funds, but debt issuances increase long-term liabilities in the Statement of Net Position. Issuances are as follows:	
Capital lease payable	(280,865)
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.	29,620
Change in accrued interest expense as reported on the Statement of Net Position (Stmt. 1)	(4,688)
Disposal of fixed assets, not recognized for purposes of the fund statements	(2,367)
OPEB expenses under GASB #75 are not reported in the governmental fund statements	(2,996)
Changes in net position of governmental activities (see Stmt. 2)	\$ 404,669

The accompanying notes are an integral part of this statement.