

ANNUAL REPORT  
for the  
Town  
of  
BRIDGEWATER  
New Hampshire



for the Fiscal Year ending  
December 31, 2018



***Diana Calder***

**1948 - 2019**

Diana was our town assessor for over twenty years. Her skills helped improve the town's administrative functions and was a trusted advisor.

She was respected by all. She will be missed.

# Index

Town Officers .....	2-3
Selectmen’s Report.....	4-7
Meeting Minutes .....	8-9
Town Warrant .....	10
Town Budget Appropriations .....	11-12
Revenue Summary .....	13
Auditor’s Report .....	14-15
Statement of Revenues and Expenditures .....	16-28
Vendor Information .....	29-30
Town Salaries.....	31
Tax Rate Review .....	32-33
Planning Department Report.....	34
Fire Department Report .....	34
Assesor’s Report .....	35
Bridgewater EMS.....	36
Highway Department Report .....	37
Bridgewater-Hebron Village District.....	38
Annual Report .....	39
Bridgewater-Hebron Profit & Loss Report .....	40-41
Vendory Summary .....	42
HB Refuse District.....	43
HB Year-End Report.....	44
Hebron-Bridgewater Refuse District Profit & Loss .....	45
Vendor Information .....	46
Vital Statistics .....	Inside back cover
Telephone Numbers .....	outside back cover

## TOWN OFFICERS

## March Town Meeting

***Town Clerk***

Colleen Kenny	2020
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***Selectmen***

Maurice Jenness	2020
Terence Murphy	2021
Henry Woolner	2019

***Treasurer***

Margaret Petraszewski	2021
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***Trustees of Trust Funds***

Karen Simula	2020
Janet Woolner	2019
Rose Williams	2021

***Supervisors of Checklists***

Rose Williams	2020
Margaret Petraszewski	2022
Virginia Merrill	2021

***Moderator***

Michael Capsalis	2020
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***Library Trustees***

Helen Hemphill	2021
Rose Williams	2020
Catherine Hicks	2019

APPOINTMENTS

**Deputy Town Clerk**

Cathy Lyford 2021

**Deputy Treasurer**

Pauline Thompson 2021

**Tax Collector**

Kathy Vestal 2021  
 Kathi Gickas, Deputy 2020

**Forest Fire Warden**

Arnold Cate (Permits)

**Deputy Fire Wardens**

Don Atwood Jacob Fogerty (Issuing Agent)  
 Steve Berube (Permits)

**Planning Board**

Michael Capsalis, Chair Ken Weidman, Vice Chair  
 Paul Wilson, Gordon Tapply  
 Richard Hallberg P. Wesley Morrill  
 Hank Woolner, Ex. Off.

Alternates: Amy Cunningham  
 Terence Murphy, Alt. Ex. Off.

**Zoning Board of Adjustment**

Stephen Williams, Chair Edwin Boyce  
 E. Wayne Thompson Ronald Linde  
 Gerard Godville Patrick Roach

**Conservation Committee** Jon Martin - Chair

**School Board Member** Vincent Paul Migliore

**School Board Budget Committee** Jeff Bird

**Road Agent** Arnold Cate

**Chief of Police** George Hill

**Fire Chief** Donald Atwood

**Building Inspector** James Gickas

**Town Forester** Jon Martin

**Town Assessor** Todd Haywood

## Selectmen's Report

### Town Meeting

Tuesday March 12, 2018 Voting **12 noon to 6pm**. School budget voted, local elections (Selectman, Treasurer, School Board Member etc.),

**7:30 PM: Town Meeting Budget/Business meeting.**

**Agenda: Municipal Budget.**

### **KENO article by petition**

2018 was a pretty good year. The tax rate continues to be in check. Infrastructure is in very good shape and finances are restrained. Remember your tax bill consists of: Municipal; SAU4 School District; State Education Tax, and the Village District (Bridgewater-Hebron School Building and Property). The town portion represents about 30% of your property tax bill.

Again, our overriding concern is from agencies outside our jurisdiction. At the State level, the NH legislature is currently deliberating a return to "Donor Towns". Along with other potentially impacted towns and cities, we have been in contact with the committee stating opposition to this bill. We are collaborating with like impacted towns to educate the committees. Our State Representative, Vincent Migliore, of Bridgewater has been assisting us to address that particular issue. All of this evolves around the State's definition of an adequacy formula to support education. Complicated and very "political". Stay tuned!

**Demographic Changes:** We continue to see a continuing shift in age distributions in the community. Our median age is about 60 years old and climbing. In short, our population is in decline and older. Fewer children and more senior citizens. Our school population continues to shrink. Currently we have about 85 students in school from k-12. This is down from 150 in the 1990's. If we look at our elementary school population, it now averages about 5 children from K-5. If this trend continues, Bridgewater will have an enrollment of 65 by 2028.

In addition, the growth rate in New Hampshire is now the slowest it has been in 50 years, while the state's population is also aging rapidly as families are not moving in with children as they once did.

While this all sounds dire, New Hampshire is growing, just slowly. With its current growth rate, one of the lowest in the country, its population is expected to grow from the current 1.33 million in 2016 to 1.35 million in 2020, at which point its percentage of people over 65 will be disproportionately high. This has a lot of implications in our ability to hire and the types of services required. Also, any population growth will be unevenly distributed throughout the state.

This is not only Bridgewater, but also the surrounding towns that comprise SAU4, For example, the middle school and the high school are currently at 50% or less of their design capacity.

This is not going to go away!

**School District:** SAU4 continues to be a mystery. They ignore enrollment declines, shuffle monies around and make transparency difficult. As predicted, the \$800,000 in roof repairs was absorbed into the general budget due to artful “wordsmithery”. This year, the default budget was developed around the prior school board budget even though it was rejected by the voters who chose the lower default budget. (The default budget is supposed to ignore one time expenditures for the normal yearly budget). The net impact is a higher default budget. Their reply was they are 60% sure that if challenged in court, they will prevail! “Wordsmithery” at best.

**School Warrant:** We are not “anti-education” There are two articles on the school warrant that might clarify and improve transparency. One on capital expenditures and another to make the default budget the domain of the Budget Committee. (The did a very good job at analyzing and producing the 2019-20 budget) We support those items.

**Department News:** The public safety has been very busy this year. The Police division welcomed George Huckins as our new part-time officer. He lives New Hampton and was their Police Chief for many years. He is currently studying to get certified as an EMT to assist in the Ambulance Division. We are very pleased with the cross training and integration between Fire, Ambulance and Police. Very helpful to the community.

**Highway Department,** Ryan Salmon joined that department late last year. He and his wife will be building a new house in Bridgewater this spring. He previously worked for the Town of Sandwich, NH.

**Appointments:** Amy Cunningham was appointed to the Planning Board. Edwin Boyce, Ronald Linde and Patrick Roach became members of the ZBA.

**Bridgewater Hebron Village District and Refuse District** (See Commissioners/Managers Report in the Town Report)

The Selectmen wish to thank all those who really work hard to make Bridgewater a nice place to live. Thanks

Terry Murphy Skip Jenness Henry Woolner  
Selectman

## Growth and Environmental Management over the Years.

We passed local land use controls in the early 80's. Over the years, the Town has voted and adopted many updates and modifications in keeping with the Master Plan. The Master Plan is a land use and infrastructure blueprint that sets forth local goals, objectives and policies for community growth and/or redevelopment. Our Master Plan and ensuing zoning regulations focuses on slow growth, environmental and natural resource protection. It includes (a partial list)

- Conversion ordinance - Seasonal to year round use requires a septic review and update. In addition, if you enlarge the dwelling, the septic has to meet the current DES standard. Our assessing data lists the type of use and age of the systems and use of the property.
- Steep slope management. Slopes greater than 15% have to be deducted from any subdivision proposal. Wet areas and road footage also are removed. 99% of those areas require a 5 acre minimum lot size. Also, a steep slope driveway ordinance prohibits grades over 12%
- 2 and 5 acre subdivision requirements depending on the zone. Most of Bridgewater is in the 5 acre zone.
- Pemi River shoreline protection. Protecting this area is as important as the Lake.
- Restriction on waterfront rights of way. (Funneling) on Pemi and Newfound.
- Wetland evaluation study – entire Town. Maps wet areas in town. Natural resources inventory.
- Building permit system. Septic reviews are required if you're increasing septic loading. In areas bordering the Lake, most old systems have been moved and/or upgraded away from the lake by the use of pumping systems. Cottage colonies that were converted to condos had major engineering requirements for water and septic upgrades before approval.
- Redevelopment of property or change in use – includes a septic/water review. Septic loading on small lots, setback improvements etc.
- Lot Merger. In densely populated areas, we encourage lot mergers. Usually lowers tax bill to owner.
- Eliminated Ordinances that permitted shared driveways.
- Other
  - NH Shoreline Protection Act
  - Highway culvert and storm water diversion management.
  - Consulting forester to encourage best management practices in logging
  - Solid waste management program – HB Refuse District. Recycling, reuse, incineration and landfill programs including groundwater management.
  - Current Use – Current use is a taxing strategy aimed at making it easier for landowners to keep their open space undeveloped. Instead of being taxed at its real estate market value, land is taxed on its income-producing capability. About 90% of large lots (> 10 acres) are in this category. Once in this category, it is very expensive and difficult to reclassify from CU
  - Hazard mitigation plan; Flood Plain Ordinance; Windmill and Cellphone Tower Ordinances.
  - Economic/affordability study completed 2 years ago.



- Alteration of Terrain Permit An AoT permit is required whenever a project proposes to disturb more than 100,000 square feet of contiguous terrain (50,000 square feet, if any portion of the project is within the protected shoreline), or disturbs an area having a grade of 25 percent or greater within 50 feet of any surface water. In addition to these larger disturbances, the AoT Permit by Rule applies to smaller sites. (NHDES)
- Wetlands Permit. A permit from the NHDES Wetlands Bureau is required for excavating, filling, dredging and removing or constructing structures within areas jurisdictional under wetlands law (In essence, if adjacent to the Pemi or the Lake, this may apply. In many other areas of Town, this may be an issue depending on the site and our wetland maps)

Coupled with local and state regulations, we have been able to manage growth and sustainability issues while protecting property values. With very few exceptions, all win. Growth is slowed, homeowners see increased value, open space is preserved and taxes are moderate.

On a couple of issue, owners who took the approach "...better to ask for forgiveness, than for permission..." paid dearly (\$) for the transgression. We are here to help meet these issues to avoid missteps. Give us a call.

Today, many financial and insurance institutions inquire on access to a house, setbacks and septic issues before approving loans and/or coverage.

Some will argue that such regulations are expensive and inconvenient. Many of our small lots and other non-conforming lots were a product before we had zoning. They are grandfathered and pose no major issues. If we had not mitigated growth, continuing in that mode would have consequences in the character and nature of the town and your costs. Towns that have little or no zoning are "ripe for the picking" by developers. We know one fact-You cannot control your tax bill and quality of life by unbridled growth. It certainly not perfect, but it seems to work for Bridgewater. It will change over time to protect and enhance the Town.

## Meeting Minutes

The Bridgewater Annual Town Meeting opened at approximately 7:30 pm. Present were Moderator Mike Capsalis, Selectman Terence Murphy, Selectman Maurice Jenness, Selectman Henry Woolner and approximately 22 residents. The Pledge of Allegiance was spoken and the meeting commenced.

The Moderator began the meeting reading the election results with respect to the Town Election and Warrant Articles as follows:

**Article #1: “To choose a Selectman for three (3) years and all other necessary town officials.”** Vote was taken by town ballot of which there were 169 ballots cast. Votes cast were as follows:

**Selectman – 3 year term**

Terence Murphy – 146 votes

**Moderator – 2 year term**

Michael Capsalis – 159 votes

**Treasurer – 3 year term**

Peggy Petraszewski – 160 votes

**Supervisor of the Checklist – 6 year term**

Virginia Merrill – 160 votes

**Trustee of the Trust Fund – 3 year term**

Rose Williams – 156 votes

**Library Trustee – 3 year term**

Helen Hemphill – 155 votes

**Article #2: “To see if the Town will vote the following: Are you in favor of the amendment to the town zoning ordinances proposed by the Planning Board as follows:**

- I. **Are you in favor of decreasing the amount of lot coverage in the Zoning District Requirements for the General Residential District from 30% to 15% Article D: 1.b(2).**

***Lot coverage for the general residential will be the same as the Rural Residential District.”***

Vote was taken by Zoning Ballot with the following results:

Yes – 64 votes

No – 100 votes\*

Blank Ballots – 5

**Article #3: “To see if the Town will vote to raise and appropriate the sum of \$1,440,620 which represents the operational budget. Said sum does not include amounts in separate or special warrant articles.” (Majority vote required.) Recommended by the Selectmen.**

Selectman Murphy moved this Article as written which was seconded by Selectman Jenness. Selectman Murphy spoke on the budget with regards to the public safety improvements, road overlays/paving status, highway improvements, new shed for sand, etc. This Article was opened up to residents for questions:

A few resident questions were answered regarding clarification on the debt service line of the budget, vital record numbers, subsidized housing impact on communities, sanitation budget. All questions were answered to by the Selectmen. All were in favor, this article was voted in the affirmative.

**Article #4: To transact any other business that may legally come before this meeting.**

Selectman Murphy brought up the discussion of potentially moving town meeting day explaining the potential options being discussed at the State level. One issue that would need to be addressed would be the SAU elections and what time constraints they might have. Ideally, the town and school elections should occur simultaneously. Vincent Migliore stated he may be able to explore with the school board any options on this topic.

No further business requested. At this time, a Motion to Adjourn this meeting was called by Kathi Gickas and seconded by Town Clerk Kenny. All were in favor of adjourning. Meeting adjourned at 8:04 pm.

Respectfully submitted,

Colleen Kenny  
Town Clerk

# Town Warrant State of New Hampshire

TO THE INHABITANTS OF THE TOWN OF BRIDGEWATER IN THE COUNTY OF  
GRAFTON IN SAID STATE, QUALIFIED TO VOTE IN TOWN AFFAIRS:

You are hereby notified to meet at the Town Hall in said Bridgewater on Tuesday, the Twelfth  
day of March, 2019 next at twelve of the clock in the noon to act on the following subjects:

Polls to be opened from 12 Noon to 6:00 p.m.

Business Meeting 7:30 pm

1. To choose a Selectman for three (3) years and all other necessary town officials.
2. To see if the Town will vote to raise and appropriate the sum of \$ \$1,506,520 which represents the operational budget. **Said sum does not include amounts in separate or special warrant articles.**” (Majority vote required.) Recommended by the Selectmen.
3. To see if the Town will vote to raise and appropriate the sum of \$120,000 for supplemental road resurfacing and replacement of the Public Safety Building roof, and to fund that appropriation by transfer of that sum from the Undesignated Fund Balance. (Majority vote required). Recommended by the Selectmen.
4. To see if the Town will allow the operation of Keno games within the Town. (Majority vote required.) (By Petition)
4. To transact any other business that may legally come before the meeting.

Given under our hand and seal, this \_\_ 12th \_\_ day of February in the year of our Lord two thousand and nineteen.

\_\_\_\_\_  
Terence M. Murphy

\_\_\_\_\_  
Henry Woolner

\_\_\_\_\_  
Maurice Jenness

Selectmen  
of  
Bridgewater

## Appropriation and Estimates of Expenses For the Ensuing Year January 1, 2019 to December 31, 2019

Expense	Appropriation 2018	Actual Exp. 2018	Proposed 2019
4130.00 · Executive	\$ 65,000	\$ 58,764	\$ 65,000
4140.00 · Elect/Vehicle Reg/Vital St. TC	\$ 36,000	\$ 35,548	\$ 36,000
4150.00 · Financial Administration	\$ 38,000	\$ 35,950	\$ 38,000
4151.00 · Town Treasurer	\$ 4,000	\$ 3,166	\$ 4,000
4152.00 · Reval/Assessing Expense	\$ 42,000	\$ 36,003	\$ 42,000
4153.00 · Legal Matters & Expense	\$ 12,500	\$ 23,436	\$ 20,000
4155.00 · Personnel Administration	\$ 142,000	\$ 160,902	\$ 170,000
4191.00 · Planning & Development	\$ 4,500	\$ 3,227	\$ 4,500
4191.00 · Zoning Board of Adjustment	\$ 500	\$ 72	\$ 1,000
4194.00 · Municipal Buildings	\$ 72,000	\$ 65,862	\$ 80,000
4195.00 · Cemeteries	\$ 3,000	\$ 2,260	\$ 3,000
4196.00 · Insurance	\$ 45,000	\$ 26,455	\$ 35,000
4200.00 · Public Safety - Total of PD,EMS,Fire	\$ 275,000	\$ 275,396	\$ 295,000
Police	77000	72665	,80000
EMS	135000	143446	149000
Fire	63000	59280	66000
4240.00 · Building Inspection	\$ 4,000	\$ 4,043	\$ 4,000
4290.00 · Emergency Management	\$ 1,000	\$ 1,382	\$ 1,500
4311.00 · Highway & Streets - Admin.	\$ 260,000	\$ 280,658	\$ 270,000
4324.00 · Sanitation	\$ 313,520	\$ 318,372	\$ 314,420
4414.00 · Animal Control	\$ 500	\$ -	\$ 500
4415.00 · Health Agencies	\$ 15,000	\$ 14,300	\$ 14,500
4440.00 · Welfare	\$ 4,500	\$ 603	\$ 4,500
4500.00 · Culture and Recreation Expense	\$ 17,000	\$ 15,832	\$ 17,000
4600.00 · Environmental & Conservation Ex	\$ 1,600	\$ 1,800	\$ 1,600
4711.00 · Debt Service	\$ 84,000	\$ 59,499	\$ 60,000
4940.00 Warrant Articles	\$ -	\$ 26,540	\$ 25,000
69800.00 Uncategorized Expenses	\$ 5,521	\$ -	\$ -
Subtotal expenses	<u>\$ 1,440,620</u>	<u>\$ 1,450,069</u>	<u>\$ 1,506,520</u>
Totals	<u>\$ 1,440,620</u>	<u>\$ 1,450,069</u>	<u>\$ 1,506,520</u>
<i>Estimated Revenues</i>	<u>\$ 993,920</u>	<u>\$ 984,562</u>	<u>\$ 998,770</u>
Amount to Raise Less Warrants (Exclusive of School, County, and Village)	<u>\$ 446,700</u>	<u>\$ 465,507</u>	<u>\$ 507,750</u>

## Appropriation and Estimates of Revenue January 1, 2018 to December 31, 2018

Revenue Source	Revenues 2018	Actual Revenues. 2018	Proposed 2019
<b>3120.10 · Land Use Change Tax - Current</b>			
<b>3122.10 · Abatements</b>			
<b>3185.10 · Yield Tax - Current Year</b>	\$ 22,000	13,544	\$ 13,000
<b>3187.1 · Excavation tax , current yr</b>	\$ 600	1,004	\$ 1,000
<b>3190.10 · Interest &amp; Penalties - Prop.</b>	\$ 26,000	14,739	\$ 22,000
<b>3190.20 · Current Use Change Tax Penalty</b>			
<b>3200.00 · License, Permits and Fees</b>	\$ 282,000	292,790	\$ 310,000
<b>3290.99 · Misc. Permits &amp; fees</b>		(1,276)	
<b>3351.00 · Revenue-State of NH</b>	\$ 120,000	109,935	\$ 120,000
<b>3401.00 · Local Revenues</b>	\$ 2,000	14,533	\$ 15,000
<b>3500.00 · Revenue from Misc. Sources</b>	\$ 25,000	2,935	\$ 5,000
<b>3502.00 · Interest</b>	\$ 1,000	1,507	\$ 1,500
<b>3503.00 · Rents</b>	\$ 100	-	\$ 250
<b>3910.00 · Interfund Transfers - Revenues</b>	\$ 28,000	14,370	\$ 20,000
	<u>506,700</u>	<u>464,081</u>	<u>507,750</u>
<b>Amount to Raise (Less Warrants)</b>	<b>\$ 993,920</b>	<b>\$ 984,562</b>	<b>\$ 998,770</b>
<b>(Exclusive of School, County, and Village)</b>			

## Revenue Summary Report

### January 1, 2018 to December 31, 2018

#### Income

<b>3000.00 · Revenues</b>	
3110.10 · Property Taxes - Current	3,340,343.00
3185.10 · Yield Tax - Current Year	13,543.56
3187.1 · Excavation tax , current yr	1,004.00
3190.10 · Interest & Penalties - Prop.	14,738.56
3190.99 · Other Interest & Penalties	<u>-1,275.67</u>
<b>Total 3000.00 · Revenues</b>	<b>3,368,353.45</b>
<b>3200.00 · License, Permits and Fees</b>	
3220.10 · Motor Vehicle Permits	291,191.18
3220.99 · Other MV Fees	0.00
3230.10 · Building Permits	0.00
3290.10 · Dog Licenses	241.00
3290.30 · Marriage License & Fees	65.00
3290.40 · Birth & Death Certif.	15.00
3200.00 · License, Permits and Fees - Other	<u>1,278.00</u>
<b>Total 3200.00 · License, Permits and Fees</b>	<b>292,790.18</b>
<b>3290.99 · Misc. Permits &amp; fees</b>	<b>2,935.00</b>
<b>3351.00 · Revenue-State of NH</b>	
3351.10 · Shared revenue	56,108.00
3353.10 · Highway Block Grant	53,605.30
3359.99 · Other State Grants	<u>221.28</u>
<b>Total 3351.00 · Revenue-State of NH</b>	<b>109,934.58</b>
<b>3401.00 · Local Revenues</b>	
3401.10 · Revenue - Selectman	5,119.38
3401.30 · Revenue - Ambulance	8,525.82
3401.40 · Revenue - Police	0.00
3401.50 · Revenue - Highway	450.00
3401.00 · Local Revenues - Other	<u>437.86</u>
<b>Total 3401.00 · Local Revenues</b>	<b>14,533.06</b>
<b>3502.00 · Interest</b>	
3502.10 · Interest on Deposits	<u>1,507.27</u>
<b>Total 3502.00 · Interest</b>	<b>1,507.27</b>
<b>3910.00 · Interfund Transfers - Revenues</b>	
3912.10 · Special Rev Fund - Fire & EMS	10,347.64
3912.20 · Special Rev. Fund - PD	<u>4,021.96</u>
<b>Total 3910.00 · Interfund Transfers - Revenues</b>	<b>14,369.60</b>
<b>Total Income</b>	<b><u>3,804,423.14</u></b>



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

### *INDEPENDENT AUDITOR'S REPORT*

To the Members of the Board of Selectmen  
Town of Bridgewater  
Bridgewater, New Hampshire

#### *Report on the Financial Statements*

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of Bridgewater as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Summary of Opinions**

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

#### *Basis for Adverse Opinion on Governmental Activities*

As discussed in Note 1-B to the financial statements, management has not recorded the infrastructure capital assets and related accumulated depreciation in the governmental activities, and accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that capital assets, including infrastructure, be capitalized and depreciated, which would increase the assets, net position, and expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities is not reasonably determinable.



*Town of Bridgewater Independent  
Auditor's Report*

**Adverse Opinion** In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the governmentwide financial statements of the Town of Bridgewater, as of December 31, 2017, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and aggregate remaining fund information of the Town of Bridgewater as of December 31, 2017, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters Management's Discussion and Analysis** – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by the missing information.

**Required Supplementary Information** – Accounting principles generally accepted in the United States of America require that the Schedule of the Town's Proportionate Share of Net Pension Liability (page 24), and the Schedule of Town Contributions (page 25) 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 them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information** - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Bridgewater's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

*Plodzik & Sanderson  
Professional Association*

## Appropriations Prior Years 2016-2018

	Jan - Dec 18	Jan - Dec 17	Jan - Dec 16
<b>Income</b>			
3000.00 · Revenues	3,352,546.00	3,411,362.63	3,362,152.99
3200.00 · License, Permits and Fees	292,790.18	272,850.16	262,152.30
3290.99 · Misc. Permits & fees	2,935.00	0.00	0.00
3351.00 · Revenue-State of NH	109,934.58	155,729.36	109,340.41
3401.00 · Local Revenues	14,533.06	10,057.15	2,365.78
3502.00 · Interest	1,507.27	968.90	1,106.17
3910.00 · Interfund Transfers - Revenues	14,370.00	25,144.94	18,144.76
<b>Total Income</b>	<b>3,788,616.09</b>	<b>3,876,113.14</b>	<b>3,755,262.41</b>
<b>Gross Profit</b>	<b>3,788,616.09</b>	<b>3,876,113.14</b>	<b>3,755,262.41</b>
<b>Expense</b>			
4130.00 · Executive	58,763.54	60,893.39	67,317.30
4140.00 · Elect/Vehicle Reg/Vital St. TC	35,547.78	35,846.34	35,578.56
4150.00 · Financial Administration	35,949.96	33,129.26	31,517.68
4151.00 · Town Treasurer	3,166.00	3,822.95	4,383.87
4152.00 · Reval/Assessing Expense	36,003.24	36,625.53	51,530.36
4153.00 · Legal Matters & Expense	23,435.81	34,779.81	29,236.14
4155.00 · Personnel Administration	160,902.41	133,281.15	139,479.95
4191.00 · Planning & Development	3,227.34	4,489.59	4,092.28
4192.00 · Zoning Board of Adjustment	71.50	2,785.76	0.00
4194.00 · Municipal Buildings	65,861.92	67,774.80	95,550.03
4195.00 · Cemeteries	2,259.50	2,135.25	4,140.00
4196.00 · Insurance	26,455.00	39,162.00	40,330.00
4200.00 · Public Safety	275,395.66	283,781.74	280,187.41
4240.00 · Building Inspection	4,042.95	3,999.96	3,333.31
4290.00 · Emergency Management	1,382.39	1,000.00	1,609.00
4311.00 · Highway & Streets - Admin.	280,657.69	261,317.36	227,314.11
4324.00 · Sanitation	318,371.82	303,520.00	303,520.00
4415.00 · Health Agencies	14,300.00	14,300.00	14,300.00
4440.00 · Welfare	603.30	793.85	235.27
4500.00 · Culture and Recreation Expense	15,832.00	16,035.51	15,693.57
4600.00 · Environmental & Conservation Ex	1,800.00	1,800.00	1,750.00
4711.00 · Debt Service	59,499.20	46,872.49	60,298.84
4901.00 · Capital Outlay	26,540.41	26,540.41	29,815.18
4930.00 · Payments to Other Gov. Units	2,255,126.26	2,331,049.00	2,451,085.00
4940 · Warrant Articles	0.00	138,506.73	
66000 · Payroll Expenses	0.00	1,635.52	357.00
66900 · Reconciliation Discrepancies	0.00	375.00	223.03
69800 · Uncategorized Expenses	5,521.00	0.00	0.00
<b>Total Expense</b>	<b>3,710,716.68</b>	<b>3,886,253.40</b>	<b>3,892,877.89</b>

# Budget for the Town of Bridgewater

## Tax Rate Review

### January 1, 2000 to December 31, 2018

<b>Base Yr</b>	<b>1998</b>	<b>11.07</b>
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Yearly % CPI USA

Year	Annual	Tax Rate	Inc/Decr in \$	% Inc/Decr
2000	3.4	12.14	<b>\$1.07</b>	9.67%
2001	2.8	12.99	<b>\$0.85</b>	7.00%
2002	1.6	11.22	<b>-\$1.77</b>	-13.63%
2003	2.3	11.44	<b>\$0.22</b>	1.96%
2004	2.7	9.85	<b>-\$1.59</b>	-13.90%
2005	3.4	8.45	<b>-\$1.40</b>	-14.21%
2006	3.2	7.67	<b>-\$0.78</b>	-9.23%
2007	2.8	7.86	<b>\$0.19</b>	2.48%
2008	3.8	8.29	<b>\$0.43</b>	5.47%
2009	-0.4	8.53	<b>\$0.24</b>	2.90%
2010	1.5	8.53	<b>\$0.00</b>	0.00%
2011*	3	9.99	1.46	17.12%
2012	1.7	9.9	<b>-\$0.09</b>	-0.90%
2013	1.5	9.65	-0.25	-2.53%
2014	0.08	9.55	<b>-\$0.10</b>	-1.04%
2015	0.08	9.95	0.4	4.19%
2016	2.1	9.65	-0.3	-3.02%
2017	2.1	9.83	0.18	1.87%
2018	2.2	9.69	<b>-\$0.14</b>	-1.42%

Average US  
Increases 2000-  
2017

**2.10%**

Average Tax  
Rate Increase  
2000-2018

**-0.38%**

\* 2011 Reflects an average 14% reduction in the tax base due to revaluation  
 2000 - 2004 Reflects new Village School Building and State Property Tax (Donor Town)  
 2007-08 Reflects DRA's error in Utility Appraisals & loss of > 30 Million in Assessed Value

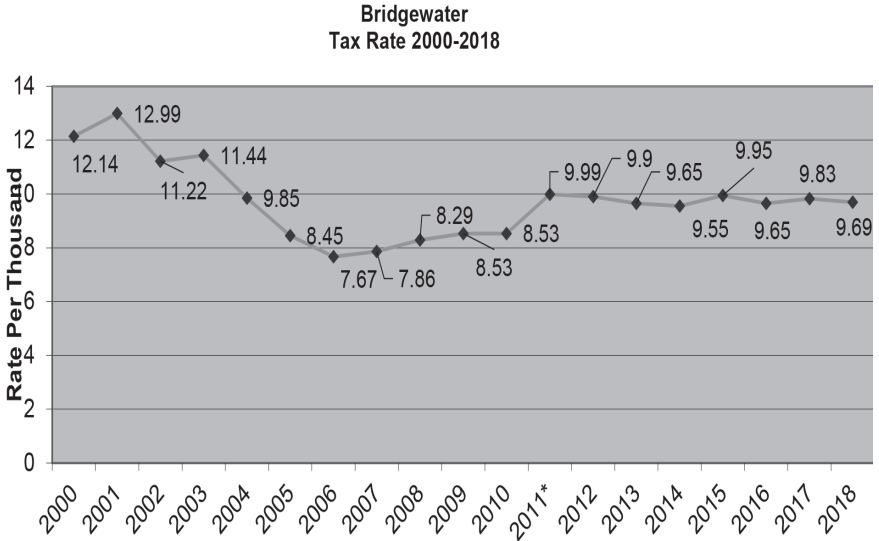
Year	Appropriated	Taxes to Raise (Appropriation less Revenues)	Incr/Decr on the amount appropriated	Incr/Decr on Taxes Raised (Town Only)	Municipal Tax Base
2006	\$ 1,253,678.00	\$ 846,056.00	Base Yr	Base Yr	\$ 390,836,500.00
2007	\$ 1,210,737.00	\$ 850,644.00	\$ (42,941.00)	0.54%	\$ 377,475,200.00
2008	\$ 1,211,237.00	\$ 849,137.00	\$ 500.00	-0.18%	\$ 371,923,400.00
2009	\$ 1,255,959.00	\$ 845,859.00	\$ 44,722.00	-0.39%	\$ 377,121,883.00
2010	\$ 1,279,000.00	\$ 923,000.00	\$ 23,041.00	9.12%	\$ 377,209,483.00
2011	\$ 1,310,000.00	\$ 950,000.00	\$ 31,000.00	2.93%	\$ 333,634,083.00
2012	\$ 1,344,724.00	\$ 928,108.00	\$ 34,724.00	-2.30%	\$ 332,843,300.00
2013	\$ 1,384,950.00	\$ 988,550.00	\$ 40,226.00	6.51%	\$ 336,567,000.00
2014	\$ 1,384,818.00	\$ 1,002,718.00	\$ (132.00)	1.43%	\$ 339,219,200.00
2015*	\$ 1,580,963.80	\$ 910,334.80	\$ 196,145.80	-9.21%	\$ 339,641,900.00
2016	\$ 1,385,599.00	\$ 966,799.00	\$ (195,364.80)	6.20%	\$ 343,959,700.00
2017*	\$ 1,401,715.00	\$ 991,506.00	\$ 16,116.00	2.56%	\$ 345,927,600.00
2018	\$ 1,440,620.00	\$ 993,920.00	\$ 38,905.00	0.24%	\$348,266,000.00
Average	\$ 1,327,424.16	\$ 926,663.98	\$ 15,578.50	1.45%	-10.89%

\* Includes Warrant Articles

# Budget for the Town of Bridgewater

## Tax Rate Review

### January 1, 2000 to December 31, 2018



Year	CPI Yearly %	Tax Rate	Inc/Decr in \$	% Inc/Decr
2000	3.4	12.14	na	na
2001	2.8	12.99	<b>\$0.85</b>	7.00%
2002	1.6	11.22	<b>-\$1.77</b>	-13.63%
2003	2.3	11.44	<b>\$0.22</b>	1.96%
2004	2.7	9.85	<b>-\$1.59</b>	-13.90%
2005	3.4	8.45	<b>-\$1.40</b>	-14.21%
2006	3.2	7.67	<b>-\$0.78</b>	-9.23%
2007	2.8	7.86	<b>\$0.19</b>	2.48%
2008	3.8	8.29	<b>\$0.43</b>	5.47%
2009	-0.4	8.53	<b>\$0.24</b>	2.90%
2010	1.5	8.53	<b>\$0.00</b>	0.00%
2011*	3	9.99	1.46	17.12%
2012	1.7	9.9	<b>-\$0.09</b>	-0.90%
2013	1.5	9.65	-0.25	-2.53%
2014	0.08	9.55	<b>-\$0.10</b>	-1.04%
2015	0.08	9.95	\$0.40	4.19%
2016	2.1	9.65	<b>-\$0.30</b>	-3.02%
2017	2.1	9.83	\$0.18	1.87%
2018	2.2	9.69	<b>-\$0.14</b>	-1.42%

Average Tax Bill Increase in 19 year period: **-0.94%**

# Town of Bridgewater Expenses

## Assessing Expenses January through December 2018

Expense

<b>4152.00 · Reval/Assessing Expense</b>	
4152.10 · Assessor Salary	16,050.00
4152.15 · Assessor Reimbursement	2,902.50
4152.20 · Support Salaries and Fees	4,626.25
4152.30 · Office Supplies	692.62
4152.32 · Software	29.27
4152.33 · Fees & License & Dues	5,960.00
4152.37 · Outside Services / Subcont.	134.25
4152.40 · Office Equipment	0.00
4152.60 · Tax Mapping & Updates	2,611.85
4152.65 · Other Mapping Services	2,400.00
4152.99 · Other Reval/Assessing Exp	596.50
<b>Total 4152.00 · Reval/Assessing Expense</b>	<b>36,003.24</b>

## Building Expenses January through December 2018

Expense

<b>4240.00 · Building Inspection</b>	
4240.10 · Salary - BI	3,999.96
4240.40 · Office Equipment	42.99
<b>Total 4240.00 · Building Inspection</b>	<b>4,042.95</b>
<b>Total Expense</b>	<b>4,042.95</b>

## Capital Outlay Expenses January through December 2018

Expense

<b>4901.00 · Capital Outlay</b>	
4901.20 · Capital Outlay - Equip & Mach.	26,540.41
<b>Total 4901.00 · Capital Outlay</b>	<b>26,540.41</b>
<b>Total Expense</b>	<b>26,540.41</b>

## Culture and Recreation Expenses January through December 2018

**Expense**

<b>4500.00 · Culture and Recreation Expense</b>	
<b>4520.00 · Culture &amp; Recreation</b>	
4520.30 · TTCC etc. contributions	12,857.00
4520.99 · Other Park & Rec. Exp.	1,500.00
<b>Total 4520.00 · Culture &amp; Recreation</b>	<b>14,357.00</b>
<b>4589.00 · Other Cultural &amp; Recreation Exp</b>	
4589.10 · Old Home Day	1,200.00
4589.99 · Other Culture & Rec Exp.	275.00
<b>Total 4589.00 · Other Cultural &amp; Recreation Exp</b>	<b>1,475.00</b>
<b>Total 4500.00 · Culture and Recreation Expense</b>	<b>15,832.00</b>
<b>Total Expense</b>	<b>15,832.00</b>

## Debt Service Expenses January through December 2018

**Expense**

<b>4711.00 · Debt Service</b>	
4711.50 · LT Debt Note 5 TERRASTAR 864946	28,458.46
4711.55 · Road upgrade note 864956	25,261.67
4721.10 · Interest - LT Bonds & Notes #1	794.95
4721.50 · Interest - LT Bonds & Notes #5	790.70
4721.55 · Interest - Road upgrade note	1,326.26
4721.60 · Interest TAN'S	2,867.16
<b>Total 4711.00 · Debt Service</b>	<b>59,499.20</b>
<b>Total Expense</b>	<b>59,499.20</b>

## Executive Expenses January through December 2018

**Expense**

<b>4130.00 · Executive</b>	
4130.10 · Selectman Salaries	16,200.00
4130.20 · Selectman Expenses	571.74
4130.25 · Secretarial Exp.	27,109.70
4130.30 · Office Supplies - Town Hall	2,825.35
4130.32 · Software	1,102.29
4130.33 · Fees & Licenses & Dues	1,786.00
4130.35 · Phone 5055	2,994.64
4130.37 · Outside Services/Subcontractor	320.29
4130.45 · Postage	3,899.15
4130.60 · Moderator	135.00
4130.99 · Other Office Expenses	1,819.38
<b>Total 4130.00 · Executive</b>	<b>58,763.54</b>
<b>Total Expense</b>	<b>58,763.54</b>

## Financial Administration Expenses January through December 2018

<b>Expense</b>	
<b>4150.00 · Financial Administration</b>	
4150.15 · Tax Collector Salary	14,500.02
4150.20 · Deputy Tax Collect. Salary	0.00
4150.25 · Secretarial Expense	835.75
4150.30 · Office Supplies -TXC	136.90
4150.32 · Software	317.38
4150.33 · Fees & Licenses & Dues	95.50
4150.35 · Phone/Internet - TXC 9670	1,225.81
4150.37 · Outside Services-Subcontractors	2,622.18
4150.45 · Postage - TXC	943.74
4150.60 · Rec'd Fees - Registrar of Deeds	208.71
4150.70 · Auditing Exp.	14,975.00
4150.99 · Other Financial Admin. Expense	88.97
<b>Total 4150.00 · Financial Administration</b>	<b><u>35,949.96</u></b>
<b>Total Expense</b>	<b>35,949.96</b>

## Legal Matters Expenses January through December 2018

<b>Expense</b>	
<b>4153.00 · Legal Matters &amp; Expense</b>	
4153.10 · General Legal Expense - Town	1,667.95
4153.20 · Legal Advice Utiliy	
4153.21 · Utility Values- PSNH	11,400.72
4153.22 · Utility Value- NHEC	326.74
4153.23 · Utility Value- Fairpoint	10,040.40
<b>Total 4153.20 · Legal Advice Utiliy</b>	<b><u>21,767.86</u></b>
<b>Total 4153.00 · Legal Matters &amp; Expense</b>	<b><u>23,435.81</u></b>
<b>Total Expense</b>	<b>23,435.81</b>

## Insurance Expenses January through December 2018

<b>Expense</b>	
<b>4196.00 · Insurance</b>	
4196.10 · Insurance - General Liability	4,435.46
4196.20 · Insurance - Public Bond	2,241.00
4196.30 · Insurance - Accident & Idem.	0.00
4196.50 · Insurance - Work. Comp.	13,754.54
4196.99 · Insurance - Other	6,024.00
<b>Total 4196.00 · Insurance</b>	<b><u>26,455.00</u></b>

## Highway & Street Expenses

### January through December 2018

#### Expense

<b>4311.00 · Highway &amp; Streets - Admin.</b>	
4311.05 · Salary - Road Agent	60,305.58
4311.06 · Salaries - Full Time - Hwy	91,432.81
4311.10 · Salaries - Part - Time	313.32
4311.31 · Uniforms - Hwy	304.52
4311.33 · Fees, Licenses & Dues - Hyw	260.00
4311.35 · Phone-Cells - Highway 6039	1,074.73
4311.36 · Protective Equipment - Hwy	1,348.52
4311.38 · Training Exp. Hwy	150.00
4311.50 · Copying - Hwy	39.98
4311.60 · Vehicle Insurance - Hwy	7,510.00
<b>4312.00 · Highway &amp; Street - Maintenance</b>	
4312.10 · Snow & Ice Control	264.31
4312.12 · Salt Expense	23,392.10
4312.13 · Winter sand	9,465.00
4312.14 · Snow Plow Repairs	1,208.46
4312.15 · De-Icing Materials & Chemicals	578.10
4312.20 · Truck Expense	
4312.21 · F550	11,806.53
4312.24 · Freightliner	108.43
4312.27 · Sweeper	40.00
4312.28 · TerraStar	8,783.58
4312.20 · Truck Expense - Other	1,361.01
<b>Total 4312.20 · Truck Expense</b>	<b>22,099.55</b>
4312.30 · Heavy Equipment	
4312.31 · Grader Expense	300.00
4312.32 · Backhoe # 1	352.68
<b>Total 4312.30 · Heavy Equipment</b>	<b>652.68</b>
4312.36 · Tire Expense	5,032.86
4312.40 · Garage Inventory	
4312.41 · Tool Expense	899.63
4312.42 · Oils & Transmission Fluids	2,416.75
4312.43 · Additives & Anti Freeze	662.00
4312.44 · Welding Supplies	509.38
4312.45 · Fastner Expense	236.19
4312.40 · Garage Inventory - Other	3,062.20
<b>Total 4312.40 · Garage Inventory</b>	<b>7,786.15</b>



## Highway & Street Expenses Continued

### January through December 2018

4312.50 · Gasoline	1,000.00
4312.51 · Diesel Fuel (1934642)	20,828.43
4312.52 · New Equipment - Hwy	152.99
4312.55 · Accessory Expense	
4312.58 · Other Accessory Exp.	694.41
4312.55 · Accessory Expense - Other	495.69
<b>Total 4312.55 · Accessory Expense</b>	<b>1,190.10</b>
4312.62 · Road Materials - Gravel	4,475.76
4312.63 · Road Materials - Culverts	1,030.00
4312.65 · Road Signs and Markers	959.97
4312.66 · Road Materials - Other	95.00
4312.70 · Subcontractors - Hwy	13,531.50
4312.82 · Highway Reconst. Gravel	487.60
4312.83 · Highway Reconst. Culverts	2,353.40
4312.84 · Highway Reconst - Asphalt	870.05
4312.86 · Highway Reconst. - Other	-11.90
4312.99 · Other Highway Expense	18.97
4312.00 · Highway & Street - Maintenance - Other	457.15
<b>Total 4312.00 · Highway &amp; Street - Maintenance</b>	<b>117,918.23</b>
<b>Total 4311.00 · Highway &amp; Streets - Admin.</b>	<b>280,657.69</b>
<b>Total Expense</b>	<b>280,657.69</b>

## Municipal Buildings Expenses

### January through December 2018

#### Expense

<b>4194.00 · Municipal Buildings</b>	
4194.10 · Town Hall - Fuel (1934783)	816.15
4194.11 · Town Hall - Elect ( 5694739001)	3,318.05
4194.13 · Town Hall - Repairs and Service	2,687.00
4194.14 · Town Hall Maintenance	5,146.56
4194.15 · Town Hall -Insurance	1,375.48
4194.16 · Custodial Services	1,520.79
4194.17 · Generator Service	275.00
4194.20 · Public Safety - Oil (1919230)	4,032.22
4194.21 · P/S- Elect (56597390008)	4,150.84
4194.22 · Public Safety - Water	407.49
4194.23 · Public Safety - Repairs & Serv	519.20
4194.24 · P.S. - Maintenance	1,529.88
4194.25 · P.S. Insurance	1,746.60
4194.26 · P.S. Custodial Services	1,038.82
4194.27 · Public Safety - Generator Srvs.	601.00
4194.30 · Highway - Oil (1934775)	4,411.68
4194.31 · Hwy - Electric 56745390062	1,599.16
4194.32 · Highway - Water	207.49
4194.33 · Hwy - Repairs and Service	68.97
4194.34 · Hwy Maintenance	2,581.64
4194.35 · Hwy - Insurance	1,045.48
4194.37 · Hwy - Generator Service	275.00
4194.41 · Town House - Electric	412.14
4194.44 · Town House - Maintenance	724.98
4194.45 · Town House - Insurance	286.48
4194.50 · Town Clerk Off - Fuel (1934767)	4,173.82
4194.51 · Town Clk. - Electric	1,698.27
4194.53 · Town Clk. - Repairs & Srevice	6,633.84
4194.54 · Town Clk. - Maintenance	2,024.83
4194.55 · Town Clk. - Insurance	572.96
4194.56 · Town Clk. - Custodial Services	225.00
4194.57 · Town Clk. - Generator Services	360.64
4194.60 · Server/Networking Expense	9,334.91
4194.99 · Other Municipal Building Exp.	59.55
<b>Total 4194.00 · Municipal Buildings</b>	<b><u>65,861.92</u></b>
<b>Total Expense</b>	<b><u>65,861.92</u></b>

## Payment to Other Government Units Expenses January through December 2018

<b>Expense</b>	
<b>4930.00 · Payments to Other Gov. Units</b>	
4931.10 · Taxes Paid to Grafton Cnty.	660,214.00
4932.10 · Taxes Paid to BHVD	72,390.26
4933.10 · Taxes Paid to SAU4	<u>1,522,522.00</u>
<b>Total 4930.00 · Payments to Other Gov. Units</b>	<u>2,255,126.26</u>
<b>Total Expense</b>	<u>2,255,126.26</u>

## Personnel Administration Expenses January through December 2018

<b>Expense</b>	
<b>4155.00 · Personnel Administration</b>	
4155.10 · Social Security - FICA -Town	29,655.27
4155.20 · Social Security - Medicare	6,935.48
4155.40 · Payroll Taxes	918.78
4155.50 · Retirement Exp - Town	20,700.62
4155.70 · Health Insurance	<u>102,692.26</u>
<b>Total 4155.00 · Personnel Administration</b>	<u>160,902.41</u>
<b>Total Expense</b>	<u>160,902.41</u>

## Planning & Development Expenses January through December 2018

<b>Expense</b>	
<b>4191.00 · Planning &amp; Development</b>	
4191.10 · Clerical Exp - PB	283.75
4191.30 · Office supplies - PB	61.91
4191.37 · Outside Consulting Svcs	1,683.00
4191.45 · Postage	93.80
4191.55 · Adv./Public Notification	504.72
4191.99 · Other PB Expense	<u>600.16</u>
<b>Total 4191.00 · Planning &amp; Development</b>	<u>3,227.34</u>
<b>Total Expense</b>	<u>3,227.34</u>

## Public Safety Expenses

### January through December 2018

#### Expense

<b>4200.00 · Public Safety</b>	
<b>4210.00 · Public Safety - Police Division</b>	
<b>4210.05 · Wages- Chief</b>	
4210.01 · Wages-Chief-PD OT	1,550.55
4210.02 · Wages-Chief-PD-Sick	1,111.20
4210.03 · Wages-Chief-PD-Vac	2,889.12
4210.05 · Wages- Chief - Other	41,798.64
<b>Total 4210.05 · Wages- Chief</b>	<u>47,349.51</u>
4210.15 · Part Time Salaries - Police	5,234.75
4210.17 · Special Details - PD	5,508.75
4210.30 · Office Supplies - Police	62.90
4210.31 · Uniforms - PD	553.24
4210.32 · Software	300.00
4210.35 · Phones & Cells 6745	905.33
4210.55 · Vehicle Maintenance - PD	2,243.84
4210.57 · Fuel - PD	1,345.77
4210.60 · Vehicle Insurance - PD	1,051.40
4210.61 · Liability Ins. - PD	1,762.00
4210.63 · New Equipment - PD	1,005.31
4210.64 · Accessory Expense - PD	144.27
4210.75 · Police Dispatch	3,736.50
4210.77 · Prosecution Exp. PD	1,200.00
4210.99 · Other PD Expense	14.27
<b>Total 4210.00 · Public Safety - Police Division</b>	<u>72,417.84</u>
<b>4215.00 · Public Safety - Ambulance</b>	
<b>4215.05 · Wages-Director-EMS</b>	
4215.01 · Wages-Director-EMS-OT	2,666.17
4215.02 · Wages-Director-EMS-Vac	2,284.80
4215.03 · Wages-Director-EMS-Sick	1,518.78
4215.05 · Wages-Director-EMS - Other	38,924.84
<b>Total 4215.05 · Wages-Director-EMS</b>	<u>45,394.59</u>
4215.06 · Full Time salaries - EMS	135.25
4215.10 · Part Time/Call Salaries	
4215.12 · EMS Cover	11,761.52
4215.10 · Part Time/Call Salaries - Other	37,515.42
<b>Total 4215.10 · Part Time/Call Salaries</b>	<u>49,276.94</u>

## Public Safety Expenses Continued

### January through December 2018

4215.11 · On Call Salaries	34,312.92
4215.21 · Billing Services	2,348.84
4215.25 · Personal Reimbursement - Amb	25.00
4215.30 · Ambulance - Office Supplies	126.37
4215.31 · Uniforms - Amb	297.27
4215.33 · Fees/Licences/Dues	490.00
4215.35 · Phones & Cells - Amb.	455.16
4215.36 · Protective Equipment - Amb	779.60
4215.38 · Medical Supplies	2,462.47
4215.55 · Vehicle Maintenance - Ambulance	534.00
4215.57 · Fuel Expense - Ambulance	1,000.00
4215.60 · Vehicle Insurance - Amb	1,201.60
4215.75 · Amb. Cover Plymouth	3,604.41
4215.85 · Training/Workshop Expense Amb	1,970.00
4215.99 · Ambulance - Other Expense.	35.00
<b>Total 4215.00 · Public Safety - Ambulance</b>	<b>144,449.42</b>
<b>4220.00 · Public Safety - Fire</b>	
4220.05 · Salaries - Chief	5,000.00
4220.10 · Part Time/ Call Salaries - Fire	14,036.61
4220.25 · Fire - Personal Reimbursement	625.60
4220.30 · Office Supplies - FD	122.68
4220.31 · Uniforms - FD	1,422.41
4220.32 · Software	795.00
4220.35 · Phones & Cells - Fire 6047	983.56
4220.36 · Fire - Protective Equipment	2,650.76
4220.40 · Office Equipment - FD	87.99
4220.55 · Vehicle Maintenance - FD	1,456.41
4220.57 · Fuel - FD	500.58
4220.60 · Vehicle Insurance - FD	5,257.00
4220.62 · Snowmobile/ATV Exp - FD	662.91
4220.63 · New Equipment - FD	2,039.76
4220.64 · Accessory Exp - Fire	1,442.17
4220.70 · Communication Exp - Fire	317.25
4220.75 · Lake Region Mutual Aid	19,233.13
4220.82 · Accessory Exp/Repair - FD	1,289.14
4220.99 · Other Fire Expense	357.44
<b>Total 4220.00 · Public Safety - Fire</b>	<b>58,280.40</b>
<b>Total 4200.00 · Public Safety</b>	<b>275,147.66</b>
<b>Total Expense</b>	<b>275,147.66</b>

## Town Clerk Expenses

### January through December 2018

#### Expense

<b>4140.00 · Elect/Vehicle Reg/Vital St. TC</b>	
4140.10 · Town Clerk Salary	17,000.10
4140.15 · Deputy Town Clerk Salary	3,500.04
4140.20 · Administrative Salaries & Fees	1,676.25
4140.25 · Election Admin./Stipends	4,714.00
4140.30 · Office Supplies - Town Clerk	34.67
4140.35 · Phone/Internet - TC 7911	2,526.54
4140.37 · Outside Services /Subcontractor	248.52
4140.40 · Office Exquipment	3,121.46
4140.45 · Postage	731.90
4140.55 · Adv./Public Notification	926.18
4140.60 · Fees to State	234.50
4140.70 · Election Expense	813.11
4140.99 · Other Expense - TC	<u>20.51</u>
<b>Total 4140.00 · Elect/Vehicle Reg/Vital St. TC</b>	<b><u>35,547.78</u></b>

## Town Treasurer Expenses

### January through December 2018

#### Expense

<b>4151.00 · Town Treasurer</b>	
4151.10 · Treasurer Salary	3,000.00
4151.33 · Fees & Licenses & Dues	<u>166.00</u>
<b>Total 4151.00 · Town Treasurer</b>	<b><u>3,166.00</u></b>
<b>Total Expense</b>	<b>3,166.00</b>

## Welfare Expenses

### January through December 2018

#### Expense

<b>4440.00 · Welfare</b>	
4445.20 · Other Vendor Payments	279.30
4449.99 · Other Welfare Expense	<u>324.00</u>
<b>Total 4440.00 · Welfare</b>	<b><u>603.30</u></b>
<b>Total Expense</b>	<b>603.30</b>

## Zoning Board Expenses

### January through December 2018

#### Expense

<b>4192.00 · Zoning Board of Adjustment</b>	
4192.10 · Clerical Expense	<u>71.50</u>
<b>Total 4192.00 · Zoning Board of Adjustment</b>	<b><u>71.50</u></b>
<b>Total Expense</b>	<b>71.50</b>

## Vendor Summary

### January through December 2018

Vendor	<u>Jan - Dec 18</u>	Vendor	
223 Auto Repair llc	-1,193.04	Foy Insurance Group	-83.00
A H Harris & Sons, Inc	-310.00	Gallagher, Valerie	-294.00
Active911, Inc	-317.25	Galls	-803.77
Aerial Tree Service	-1,600.00	George C Stafford & Sons, Inc	-4,000.58
AES	-541.99	George Hill *	-651.32
Air Gas USA, LLC	-603.52	George Sansoucy, PE, LLC	-18,028.91
All Ways Clean	-775.00	Gickas Jim	-480.00
Anderson, Marcia & Gerald	-602.00	Gilbert & Sons	-95.00
Anthem Blue Cross	-96,192.26	Gilpatric Metal Recycling LLC	-3,787.50
Applied Maintenance Supplies	-1,289.26	GMI Asphalt Corp	-229.20
Atlantic Broadband	-3,180.50	Godville Gerald	-330.00
Atwood Donald	-17.95	Grace Page*	-25.00
Aubuchon Hardware	-1,886.54	Grafton Country Registry of Deeds	-208.71
Bergeron Protective Clothing	-5,654.98	Grafton County Senior Services	-1,000.00
Bethany Atwood	-117.50	Grafton County Treasurer	-660,214.00
Bob Rislely	-387.00	Grainger W. W. Inc	-421.44
Body Covers	-449.00	Granite State Glass	-4,728.00
Bomor Construction	-3,135.00	Granite State Minerals	-23,392.10
Boscawen Sand & Gravel	-1,872.82	Grappone Automotive Group	-1,591.71
BoundTree Medical	-1,858.95	H-B Refuse District	-316,468.82
Boy Scout of America	-150.00	Halls Excavation INC	-260.00
Bridgewater-Hebron Village District	-72,390.26	Hasler	-943.74
Bryant's Pipe Connections, LLC	-1,030.00	Industrial Protection Services, LLC	-1,020.61
CAI Technologies	-5,011.85	Intuit	-149.00
Calder Diana	-2,902.50	Irving Oil	-34,044.32
Camerota Truck Parts	-932.40	Irving Oil Marketing, Inc	-71.73
Cardmember Service (TOB)	-8,993.35	Irwin Motors	-8,466.20
Caterpillar Financial Services Corp.	-26,540.41	Jillian Lynch	-125.00
CED-Twin State	-2,063.64	John Jenness	-320.29
Chappell Tractor Sales, Inc	-1,537.33	Jon Lovett	-490.00
Christy Gleason	-1,658.50	Jordan Equip	-1,208.46
Colleen Kenny~	-20.51	JP Pest Services Inc	-313.00
Comstar	9,618.91	Karen Simula	-108.00
Consolidated Communications	-5,505.60	Kathi A Gickas	-318.52
Core & Main	-1,853.40	Kathy Vestal	-897.66
Crimestar Corporation	-300.00	KDS Truck Services	-300.00
D Halle Electric LLC	-640.77	Kevin Dunn	-400.00
Day Away Program	-1,500.00	Kiara Murphy	-120.00
DC Towing	-494.00	Kyle Megan	-450.00
Department of Corrections	-479.29	Lakes Region Fire Appartus	-560.99
Department of Treasury	-1,275.67	Lakes Region Mutual Aid	-19,233.13
Domain Listings LLC	-228.00	Lakes Region Planning	-3,879.06
Donna Sellers	-157.65	Lang Transport	-4,605.75
Earth Inc.	-9,537.00	Liberty International Trucks of NH, LLC	-5,352.03
Ellis, Daryll	-460.00	LSS.LLC	-290.00
Evergreen Embroidery	-87.50	Mail Finance	-1,293.00
EVERSOURCE	-9,127.60	MAILFINANCE	-2,056.65
Fastenal Co	-1,245.29	Maine Oxy	-733.82
Firehouse Software/Conduent	-795.00	Marshall & Swift	-359.95
Fischer Linda	-340.00	McMaster-Carr	-240.65
Fleet Pride	-2,416.75	Meredith Village Savings Bank	-335,653.79
Formax	-353.50	Merrill Donald	-4,696.48

## Vendor Summary Continued

### January through December 2018

Vendor	Jan- Dec 18	Vendor	Jan- Dec 18
Michael Capsalis	-273.00	RTM Communications	-9,257.28
Michie Corporation	-500.00	Salmon Press	-777.80
Milton Cat	-910.69	Sanel auto Parts	-1,226.22
Mindy Fleming Housekeeping	-525.00	Simula Karen	-258.00
Minuteman Press of Plymouth	-365.25	Skips Gun Shop	-1,005.31
Misc Bills	11,511.67	Southworth Milton	-477.98
Mitchell Municipal Group, P.A.	-5,541.15	Speare Hospital	-35.00
Morrison Construction	-2,300.00	Staples	-4,007.63
MVSB (L)	-329,942.38	State of NH - Vital Records	-177.00
NANA	-12,800.00	State of NH, Treasurer	16,176.04
Neptune	-47.00	Steve Walsh	-18.97
New England Barricade	-390.68	Stryker Medical	-370.09
Newfound Area Schools	-1,522,522.00	Tapply-Thompson Community Center	-12,857.00
Newfound Grocery	-568.69	Tax Collector - Credit Memo	-4.00
Newfound Lake Region Assoc.	-1,500.00	Texas Refinery	-662.00
Newfound Plumbing	-2,489.64	The Main Street America Group	-1,103.00
NH Assoc. of Assessing	-20.00	Torsey Farms	-1,400.00
NH Electric Coop	-2,389.71	Total Notice LLC	-888.71
NH EMS Conference	-570.00	Town of Bridgewater	-2,113.13
NH Municipal Association	-1,666.00	Town of Plymouth	-7,340.91
NH Public Works Mutual Aid	-25.00	Tractor Supply	-151.37
NH Tax Collectors Assoc	-50.00	TRAVELERS	-47,078.00
NH Town Clerks Assoc	-120.00	Treasurer - State of NH	56,164.17
NorthEast Tire Service	-4,784.72	Treasurer, State of NH@@	-75.00
Northern Tool and Equipment	-390.28	Turner EMS Solutions	-1,400.00
NRRA	-100.00	UNH Tech Transfer Center	-150.00
O'Reilly Auto Parts	-1,836.82	Union Leader Corp.	-515.10
Old Home Day Committee	-1,200.00	United Safety Services	-1,312.00
Onsite Drug Testing of NE	-235.00	USPS	-725.70
Ossipee Mtn. Electronics	-1,209.70	USPS Plymouth	-134.00
Outdoor Perf. Plus	-172.99	Verizon	-1,621.56
Pike Industries	-1,047.65	Virginia Merrill	-150.00
Plodzik-Sanderson	-14,975.00	Vision Appraisal Tech	-5,485.00
Power Washer	-503.84	Wayne Alarm Systems	-1,172.50
Powers Generator Service	-910.64	Wayne Thompson Services	-5,450.00
Proforma Unlimited	-1,157.00	Wilson Tire	-902.06
R.P. Williams	-134.26	Yeaton Agway	-264.31
Renaissance Florals LLC	-1,114.50	No name	3,119.52
Robert F. Libby, Esq.	-1,200.00		
Roger Burnham	-140.00		
Rose Williams	-558.00		



## Employee Earnings

### January through December 2018

Atwood, Bethany M	\$16,954.06
Atwood, Donald	\$8,680.90
Berube, Steve M	\$231.84
Boyd, Traci L	\$75.90
Bucklin, William	\$37,293.39
Calder, Diana	\$14,480.00
Cate, Arnold	\$54,754.32
Converse, Keith E	\$342.07
DeCormier, Cameron J	\$3,858.08
Fischer, Linda	\$1,098.00
Fogarty, Jacob	\$53,770.14
Gickas, James	\$3,999.96
Gickas, Kathi	\$29,657.25
Hemphill, Helen	\$1,300.00
Hill, George	\$57,491.52
Huckins, George	\$5,011.75
Jenness, Jr, Maurice	\$4,620.00
Kenny, Colleen	\$17,429.10
Lyford, Catherine	\$3,320.04
Megan, Kyle P	\$10,937.13
Merrill, Virginia S	\$7,593.70
Miller, Cameron A	\$394.10
Miller, Chandler A	\$345.10
Moore, Thomas J	\$223.63
Murphy, Terence M	\$5,220.00
O'Neill, Matthew B	\$2,545.98
Page, Grace	\$309.24
Petraszewski, Margaret B	\$5,044.00
Potter, Jeremy R	\$1,210.76
Reid, Jennifer L	\$492.80
Salmon, Ryan D	\$48,739.58
Sellers, Donna L	\$12,889.85
Spaulding, Kayman D	\$58.00
Spaulding, Meighan L	\$56.00
Stark, Denise	\$277.50
Thompson, Evan S	\$9,920.57
Vestal, Kathy A	\$13,821.02
WILCOX, ALEXANDER	\$1,569.66
Woolner, Henry	\$5,040.00
Woolner, Janet E	\$255.45
<b>Total Expense</b>	<b>\$441,312.39</b>

# NH Municipal Tax Rates 2018

Municipality & Tax Rates (Sorted by Rate)							
Hart's Location	\$4.96	Hanover	\$17.78	Lyman	\$22.64	Gilmanton	\$25.34
New Castle	\$6.00	New Hampton	\$17.87	Nottingham	\$22.64	Marlow	\$25.43
Moultonborough	\$7.72	Atkinson	\$17.93	Springfield	\$22.65	Milton	\$25.48
Hebron	\$8.36	Clarksville	\$17.95	Alexandria	\$22.78	Westmoreland	\$25.48
Bartlett	\$9.13	Stark	\$17.96	Andover	\$22.94	Hampstead	\$25.52
Newington	\$9.27	Nelson	\$18.26	Stratford	\$23.01	Campton	\$25.53
Bridgewater	\$9.48	Kensington	\$18.55	Weare	\$23.03	Newton	\$25.58
Windsor	\$9.57	Goffstown	\$18.60	Tamworth	\$23.06	Northwood	\$25.68
Rye	\$10.11	Franconia	\$18.92	Deerfield	\$23.07	Temple	\$25.72
Monroe	\$10.69	Madison	\$18.93	Littleton	\$23.10	Brentwood	\$25.83
Tuftonboro	\$11.18	Sanbornton	\$19.32	Warren	\$23.11	Orange	\$25.87
Wakefield	\$11.26	Washington	\$19.53	Dorchester	\$23.19	Epping	\$25.94
Jackson	\$11.61	Landaff	\$19.55	Salisbury	\$23.26	Bethlehem	\$25.97
Success (U)	\$11.67	Carroll	\$19.69	Windham	\$23.29	Epsom	\$25.97
Easton	\$11.78	Conway	\$19.77	Litchfield	\$23.31	Derry	\$26.03
Eaton	\$12.67	Newfields	\$19.85	New Durham	\$23.35	East Kingston	\$26.05
Holderness	\$12.87	Hampton Falls	\$19.90	Chichester	\$23.42	Grantham	\$26.09
Freedom	\$12.93	Hudson	\$20.10	Danbury	\$23.50	Lancaster	\$26.16
Errol	\$13.25	Chesterfield	\$20.16	Hancock	\$23.57	Pembroke	\$26.24
Alton	\$13.99	Bedford	\$20.40	Strafford	\$23.63	Farmington	\$26.26
Groton	\$14.00	Thornton	\$20.48	Manchester	\$23.68	Raymond	\$26.35
Waterville Valley	\$14.14	Sugar Hill	\$20.67	Dalton	\$23.86	Ellsworth	\$26.39
Dummer	\$14.16	Ossipee	\$20.80	New Boston	\$23.87	Enfield	\$26.41
Lincoln	\$14.16	Laconia	\$20.85	Milan	\$23.94	Sandown	\$26.54
Center Harbor	\$14.34	Stratham	\$21.00	Piermont	\$23.96	Canterbury	\$26.57
Randolph	\$14.51	Kingston	\$21.04	Candia	\$24.08	Boscawen	\$26.60
Sandwich	\$14.60	Jefferson	\$21.06	Fitzwilliam	\$24.11	Gilsum	\$26.72
Albany	\$14.85	Brookfield	\$21.18	Merrimack	\$24.12	Francestown	\$26.74
Pittsburg	\$15.18	Nashua	\$21.21	Rollinsford	\$24.14	Ashland	\$26.79
Shelburne	\$15.33	Sharon	\$21.36	Rumney	\$24.22	Durham	\$26.80
Newbury	\$15.50	Pelham	\$21.46	Chester	\$24.25	Plainfield	\$26.90
Sunapee	\$15.57	Webster	\$21.54	Wilmot	\$24.49	Bradford	\$26.95
Meredith	\$15.62	Salem	\$21.61	Plaistow	\$24.59	Alstead	\$27.05
New London	\$15.71	Hollis	\$21.67	Barrington	\$24.78	Lyme	\$27.19
Greenland	\$15.79	Woodstock	\$21.73	Hill	\$24.86	Amherst	\$27.23
Benton	\$15.80	Bristol	\$21.80	Wentworth	\$24.89	Exeter	\$27.50
Wolfeboro	\$15.80	Londonderry	\$21.80	Dover	\$24.92	Rindge	\$27.50
Portsmouth	\$15.84	Bath	\$21.84	Roxbury	\$25.00	Rochester	\$27.52
Stoddard	\$15.99	Franklin	\$21.96	Walpole	\$25.02	Richmond	\$27.77
Croydon	\$16.23	Cornish	\$21.99	Mason	\$25.18	Bow	\$27.78
North Hampton	\$16.24	Loudon	\$22.06	Plymouth	\$25.30	Orford	\$27.84
Seabrook	\$16.25	Hooksett	\$22.12	Whitefield	\$25.30	Darville	\$27.94
Chatham	\$16.33	Surry	\$22.23	Gilmanton	\$25.34	Antrim	\$27.97
South Hampton	\$16.67	Barnstead	\$22.25	Marlow	\$25.43	Middleton	\$27.99
Harrisville	\$16.78	Effingham	\$22.25	Milton	\$25.48	New Ipswich	\$28.00
Hampton	\$17.02	Tilton	\$22.33	Westmoreland	\$25.48	Acworth	\$28.03
Gilford	\$17.04	Northfield	\$22.46	Hampstead	\$25.52	Sutton	\$28.04
Auburn	\$17.06	Stewartstown	\$22.51	Campton	\$25.53	Goshen	\$28.14
Columbia	\$17.46	Dunbarton	\$22.53	Newton	\$25.58	Concord	\$28.19

## NH Municipal Tax Rates 2018 Continued

<b>Municipality &amp; Tax Rates (Sorted by Rate)</b>				
Lyndeborough		\$28.21	Lee	30.57
Langdon		\$28.39	Greenfield	30.72
Dublin		\$28.43	Haverhill	31.3
Warner		\$28.62	Lisbon	31.42
Wilton		\$28.76	Canaan	32.27
Grafton		\$28.79	Bennington	32.51
Greenville		\$29.22	Jaffrey	33
Milford		\$29.23	Marlborough	33.17
Newmarket		\$29.24	Pittsfield	33.35
Belmont		\$29.25	Somersworth	33.41
Lempster		\$29.25	Penacook	33.6
Fremont		\$29.40	Henniker	33.69
Hillsborough		\$29.50	Sullivan	33.69
Brookline		\$29.56	Northumberland	34.04
Swanzy		\$29.69	Winchester	34.73
Lebanon		\$29.72	Hopkinton	34.74
Unity		\$29.94	Troy	34.78
Madbury		\$29.98	Hinsdale	35.2
Deering		\$30.05	Gorham	36.51
Peterborough		\$30.09	Keene	37.12
Colebrook		\$30.13	Charlestown	37.54
Allenstown		\$30.15	Berlin	39.27
Newport		\$30.40	Claremont	42.08
Mont Vernon		\$30.42		

## Planning Board Report

The Bridgewater Planning Board has seen decreased activity as compared to last year. There have been a few minor matters before the Board. We are working to update our Master Plan, which is about 10 years old, we hope to do so in 2019. We encourage and welcome any visitors to our meetings held on the 3<sup>rd</sup> Tuesday of each month. You can find the agenda posted on the Town's website as well as the Town Hall bulletin Board and the Town Clerks office. We anticipate the activity to remain about the same as there have been no major proposals brought before the board for a preliminary hearing. There has been one issue that the board sent to the Zoning Board of Adjustment for consideration and that is still pending. Should relief be granted by the ZBA, then the proposal will come back before the Board for consideration. As always, it has truly been my pleasure to serve the residents and taxpayers of Bridgewater.

Respectfully submitted;

Michael Capsalis, Chair  
 Ken Weidman, Vice Chair  
 P. Wesley Morrill  
 Paul Wilson  
 Richard Hallberg  
 Gordon Tapply  
 Amy Cunningham (alternate)  
 Hank Woolner, ex-officio  
 Denise Stark, recording secretary

## Fire Department Report

There were 50 fire calls for service in 2018. These included mutual aid, smoke alerts, carbon monoxide alarms, brush and building fires among others. We also had other calls for service such as vehicle accidents that we responded and were not emergency calls. Our role as a fire department and EMS transport continues to evolve and expand. The range of services is much wider than putting out fires as it was just a few years ago. This requires more training and a wider range of preparation. It takes a lot of time and dedication for our personnel to respond to calls as well as participate in training.

We are always looking for more people who would like to help us, and the community, by being a part of this department. Feel free to stop in or give us a call.

As always remember to check your fire detectors and CO2 detectors every 6 months and replace them after 10 years.

Have a safe 2019.

Sincerely

Fire Chief Donald Atwood

## Assessors Report

2018 was a quiet year (assessing wise) in Bridgewater. The preliminary ratio study indicates there were 31 qualified sales occurring between October 1, 2017 and September 30, 2018. These ratios are used by the Department of Revenue Administration [DRA] to calculate level of assessment for all N.H. municipalities. As of the writing of this report the official 2018 ratio study has not been completed by the Department of Revenue Administration. The level of assessment is applied to the total taxable real estate in the community and determines the portion of revenue sharing with the State and County. During that time frame, the median single family dwelling sold for \$175,000.

There is a link on the Town's website that will take you to the Vision Government Solutions website, where all of our assessment data is hosted. That data is updated twice a year, right before the first and second half tax bills are mailed. Check it out!

Bridgewater's new assessing agent Todd Haywood of Granite Hill Municipal Services will start checking building permits and properties that were under construction, but not complete last April 1 in March. If you find that a letter was left at your home, requesting that you phone in to schedule an inspection, please call in promptly. He will continue to interview new buyers and inspect the sale properties to verify our data for analysis purposes. Accurate data is key to fair assessments.

We continue the ongoing quest to get all of our Current Use program documentation up to current standards (another State requirement). If you receive a letter from the assessing office asking for more current documentation, *please* respond promptly. Todd is available to help you fill out any forms that need to be provided. Thanks to all of you who responded to our requests over the past few years. To those of you who didn't, it's *never* too late!

The assessor is usually in the Town Office two to three days per month. If you have any questions about your assessment or the assessing process in Bridgewater please call the Town Office to schedule an appointment to meet with him.

My thanks to all of you who make Bridgewater a rewarding place to work and live.

Respectfully submitted  
Diana Calder, Assessor

## EMS Report

Calls for service remained about the same as in prior years. It fluctuates about the 25% annually. We concluded this year with 187 combined fire and medical calls. The response is either directly to the scene with the ambulance or to the station for coverage while another crew is at the initial incident.

This year we had two staff successfully pass the Advanced EMT class and are licensed. We also had one of our former school Explorer's successfully pass the initial EMT class. Congratulations to all as this is a very big commitment. EMT certification is roughly a 200 hour class attended on personal time. The AEMT is around 220 hours.

In addition, all of the staff attended several continuing education training sessions, also on their personal time. In addition, these training sessions allow us to interact with members of other departments, to learn from other departments and receive the latest training.

As always the staff and I remain committed to respond 24 hours a day.

Respectfully,

Jacob G. Fogarty  
Bridgewater Public Safety  
Director, EMS  
Captain, Fire Dept.

## Highway Department Report

Last year I reported that “... we had some significant cold weather followed by snow, followed by rain on very cold surfaces. Lots of ice! From late November, we have used a substantial amount of sand and salt to keep the roads travel safe....” This year is not much different. I noticed a recent article from the US EPA I thought you might find interesting.

“...Rising temperatures and shifting rainfall patterns are likely to increase the intensity of both floods and droughts. Average annual precipitation in the Northeast increased 10 percent from 1895 to 2011, and precipitation from extremely heavy storms has increased 70 percent since 1958. During the next century, average annual precipitation and the frequency of heavy downpours are likely to keep rising. Average precipitation is likely to increase during winter and spring, but not change significantly during summer and fall. Rising temperatures will melt snow earlier in spring and increase evaporation, and thereby dry the soil during summer and fall. So flooding is likely to be worse during winter and spring, and droughts worse during summer and fall....” Source: US EPA

We have already experienced the above and have adapted our approach to road maintenance.

Again, I want to recognize the efforts of Bill and Ryan in their efforts to keep roads safe and secure for the public. Thanks for your continued support.

Drive safe

Sincerely,

Arnold “Buck” Cate, Road Agent

Bridgewater – Hebron Village District  
Fiscal Year 2018



# Annual Report

“What is a village district? Village districts or precincts constitute a specialized form of municipal government. They are a limited-purpose governmental unit having the same authority and power of towns with respect to the purposes for which the district is formed. Village districts can cross town lines therefore encompassing part of two or more towns. It is the town’s responsibility to assess the valuations of village district properties that lie wholly within the town for taxing purposes. The taxes for this type of village district will be apportioned to the towns by DRA. The apportionment is based on the valuation of each town’s properties within the district.

B-HVD is a special-purpose village district formed in 1998. It consists of the municipalities of Bridgewater and Hebron. In 1999 it built the current school building located in Bridgewater. It leases the building to the Newfound Area School District for \$1 per year. The Village District Board is responsible for the care and upkeep of the building and grounds. Its focus is to provide a safe, nurturing and stimulating atmosphere for learning. The Newfound Area School District is responsible for the educational content. The Village District charter restricts direct involvement in educational matters.

Currently, the Village School population is 141. Fifty-five students are from Bridgewater and Hebron. The remainder are from the other towns that comprise SAU4. (See the chart below.) All towns within SAU4 are experiencing a decline (except Bristol) in school-age populations due to an aging demographic across the State of New Hampshire.

## Bridgewater-Hebron Village School Enrollment by town

**SY 2018.19**

	Preschool	Kindergarten	First	Second	Third	Fourth	Fifth	Totals
Alexandria	3	4	6	4	7	6	5	35
Bridgewater	3	7	6	3	5	6	4	34
Bristol	11	0	1	3	1	1	0	17
Danbury	7	0	0	1	0	0	0	8
Groton	0	4	1	3	4	6	3	21
Hebron	1	5	4	3	2	3	2	20
New Hampton	4	1	0	1	0	0		6
<b>Totals</b>	<b>29</b>	<b>21</b>	<b>18</b>	<b>18</b>	<b>19</b>	<b>22</b>	<b>14</b>	<b>141</b>

B-HVD’s finances continue to be in excellent shape. At the request of the school, we increased the number of security cameras around the exterior of the building to eliminate blind spots. In addition, we re-coated the gym floor and continued with preventive maintenance and updates on many of the systems. The 2019 budget is level funded and we expect no impact on the village district’s tax rate.

All things considered, we feel this has been a great investment for the students and the Towns of Bridgewater and Hebron.

Once again the students continue to do an outstanding job in English language arts/literacy and mathematics tests. This kind of performance comes from a well-run school (thank you Principal Dana Andrews, teachers, and staff), with high standards, community involvement, and an engaging environment that students look forward to each day. This year the greenhouse curriculum is focusing on growing their own vegetables to supplement the cafeteria menu. Thanks to all the volunteers who mentor the children in this program.

The B-HVD Annual Meeting is scheduled for Tuesday, April 9, at the Bridgewater Town Hall with polls open from 5-7 p.m. and the business meeting starting at 7 p.m.

Respectfully Submitted,  
Terence Murphy, Derry Riddle, and William White  
Bridgewater-Hebron Village District Commissioners

## Profit & Loss Summary

### January 2016 through December 2018

	<u>Jan - Dec 16</u>	<u>Jan - Dec 17</u>	<u>Jan - Dec 18</u>	<u>TOTAL</u>
<b>Income</b>				
<b>3401.00 · Local Revenues</b>				
3401.10 · Town of Bridgewater	82,550.00	105,920.00	72,390.26	260,860.26
3401.20 · Town of Hebron	64,574.00	52,748.00	54,710.14	172,032.14
<b>Total 3401.00 · Local Revenues</b>	<u>147,124.00</u>	<u>158,668.00</u>	<u>127,100.40</u>	<u>432,892.40</u>
<b>3502.00 · Interest</b>				
3502.10 · Interest on Deposits	76.32	42.72	39.84	158.88
<b>Total 3502.00 · Interest</b>	<u>76.32</u>	<u>42.72</u>	<u>39.84</u>	<u>158.88</u>
<b>3930.00 · Long Term Bonds</b>				
3934.10 · Proceeds - Long Term Bond	310,000.00	0.00	0.00	310,000.00
<b>Total 3930.00 · Long Term Bonds</b>	<u>310,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>310,000.00</u>
<b>49900 · Uncategorized Income</b>	9,380.25	0.00	0.00	9,380.25
<b>Total Income</b>	<u>466,580.57</u>	<u>158,710.72</u>	<u>127,140.24</u>	<u>752,431.53</u>
<b>Gross Profit</b>	466,580.57	158,710.72	127,140.24	752,431.53
<b>Expense</b>				
<b>4130.00 · Executive</b>				
4130.10 · Commissioners Salaries	1,500.00	1,500.00	1,500.00	4,500.00
4130.30 · Office Supplies -Commissioners	0.00	0.00	72.00	72.00
<b>Total 4130.00 · Executive</b>	<u>1,500.00</u>	<u>1,500.00</u>	<u>1,572.00</u>	<u>4,572.00</u>
<b>4140.00 · Election/Clerk</b>				
4140.10 · District Clerk Salary	500.00	500.00	500.00	1,500.00
4140.25 · Election Admin./Stipends	0.00	45.00	90.00	135.00
4140.55 · Adv./Public Notification	199.91	0.00	0.00	199.91
4140.70 · Election Expense	50.00	0.00	66.00	116.00
4140.75 · District Meeting Expense	333.75	338.75	195.00	867.50
4140.99 · Other Expense -	0.00	0.00	138.00	138.00
<b>Total 4140.00 · Election/Clerk</b>	<u>1,083.66</u>	<u>883.75</u>	<u>989.00</u>	<u>2,956.41</u>
<b>4150.00 · Financial Administration</b>				
4150.10 · Audit	3,900.00	5,325.00	7,075.00	16,300.00
<b>Total 4150.00 · Financial Administration</b>	<u>3,900.00</u>	<u>5,325.00</u>	<u>7,075.00</u>	<u>16,300.00</u>
<b>4151.00 · District Treasurer</b>				
4151.10 · Treasurer Salary	750.00	750.00	750.00	2,250.00
4151.30 · Office Supplies - Treasurer	0.00	245.98	0.00	245.98
4151.45 · Postage	0.00	0.00	50.00	50.00
<b>Total 4151.00 · District Treasurer</b>	<u>750.00</u>	<u>995.98</u>	<u>800.00</u>	<u>2,545.98</u>
<b>4153.00 · Legal Matters &amp; Expense</b>				
4153.10 · General Legal Expense-District	592.50	0.00	67.50	660.00
<b>Total 4153.00 · Legal Matters &amp; Expense</b>	<u>592.50</u>	<u>0.00</u>	<u>67.50</u>	<u>660.00</u>
<b>4194.00 · District Buildings</b>				
4194.13 · School- Repairs and Service	12,882.53	16,761.26	23,217.03	52,860.82
4194.14 · School Maintenance Contracts	26,968.35	7,191.32	12,761.14	46,920.81
4194.16 · Custodial Services	1,851.58	1,837.00	990.69	4,679.27
4194.17 · Generator Service	601.00	1,351.26	601.00	2,553.26
4194.19 · School- Other Exp	917.00	0.00	521.48	1,438.48
4194.24 · Westcott Bldg- Maintenance	0.00	108.75	0.00	108.75
4194.60 · Server/Networking Expense	937.46	1,799.40	2,259.00	4,995.86
<b>Total 4194.00 · District Buildings</b>	<u>44,157.92</u>	<u>29,048.99</u>	<u>40,350.34</u>	<u>113,557.25</u>
<b>4196.00 · Insurance</b>				
4196.10 · Insurance - General Liability	5,593.00	6,107.00	0.00	11,700.00
4196.50 · Insurance - Work. Comp.	1,120.00	432.00	7,279.00	8,831.00
<b>Total 4196.00 · Insurance</b>	<u>6,713.00</u>	<u>6,539.00</u>	<u>7,279.00</u>	<u>20,531.00</u>
<b>4199.00 · Other General Gov. Expense</b>	0.00	0.00	500.00	500.00
<b>4311.00 · Highway &amp; Streets -</b>				

## Profit & Loss Summary Continued

### January 2016 through December 2018

	<u>Jan - Dec 16</u>	<u>Jan - Dec 17</u>	<u>Jan - Dec 18</u>	<u>TOTAL</u>
<b>Income</b>				
3401.00 · Local Revenues	147,124.00	158,668.00	127,100.40	432,892.40
3502.00 · Interest	76.32	42.72	39.84	158.88
3930.00 · Long Term Bonds	310,000.00	0.00	0.00	310,000.00
49900 · Uncategorized Income	9,380.25	0.00	0.00	9,380.25
<b>Total Income</b>	<u>466,580.57</u>	<u>158,710.72</u>	<u>127,140.24</u>	<u>752,431.53</u>
<b>Gross Profit</b>	466,580.57	158,710.72	127,140.24	752,431.53
<b>Expense</b>				
4130.00 · Executive	1,500.00	1,500.00	1,572.00	4,572.00
4140.00 · Election/Clerk	1,083.66	883.75	989.00	2,956.41
4150.00 · Financial Administration	3,900.00	5,325.00	7,075.00	16,300.00
4151.00 · District Treasurer	750.00	995.98	800.00	2,545.98
4153.00 · Legal Matters & Expense	592.50	0.00	67.50	660.00
4194.00 · District Buildings	44,157.92	29,048.99	40,350.34	113,557.25
4196.00 · Insurance	6,713.00	6,539.00	7,279.00	20,531.00
4199.00 · Other General Gov. Expense	0.00	0.00	500.00	500.00
4311.00 · Highway & Streets -	14,857.76	22,605.58	17,413.06	54,876.40
4711.00 · Debt Service	21,279.23	42,558.46	21,279.23	85,116.92
4902 · Capital Outlay - Equip & Mach.	0.00	1,377.45	9,214.37	10,591.82
4903 · Capital Outlay - Buildings	449,299.69	6,307.20	0.00	455,606.89
66900 · Reconciliation Discrepancies	0.00	82.42	-4.31	78.11
<b>Total Expense</b>	<u>544,133.76</u>	<u>117,223.83</u>	<u>106,535.19</u>	<u>767,892.78</u>
<b>Net Income</b>	<u><u>-77,553.19</u></u>	<u><u>41,486.89</u></u>	<u><u>20,605.05</u></u>	<u><u>-15,461.25</u></u>

## Vendor Summary

### January 2018 through December 2018

	<b>Jan - Dec 18</b>
ADVANCED LOCK & ALARM, LCC	14.00
AES	2,266.58
AUDREY JOHNSON	45.00
BARBARA BROOKS	45.00
CASCO FOOD EQUIPMENT	630.97
CINCINNATI INSURANCE CO	7,279.00
COLLEEN KENNY	500.00
CONTROL TECHNOLOGIES	8,215.76
DANAHER FLOOR RESTORATION	3,200.00
DERRY RIDDLE	500.00
DON MERRILL	9,488.06
GENERAL LINEN SERVICE	928.36
GERALD CONEY	240.00
GREENLANDS OUTDOOR POWER EQUIPMENT	2,024.00
HALL'S EXCAVATION INC.	7,925.00
HENRY WOOLNER	750.00
Hobart Service	905.86
JOHNSON CONTROLS	8,959.15
JP Pest	579.50
JUDY DODGE	45.00
KAREN BUSH	1,000.00
KASLO, LLC	578.00
LAKES REGION ENVIRONMENTAL	650.00
Loon Mountain Ski Area	500.00
METROCAST	2,259.00
Minuteman Press	72.00
NEWFOUND GROCERY, LLC	62.33
NEWFOUND PLUMBING & HEATING	4,122.98
NORTHEAST SECURITY AGENCY	5,325.00
NORTHWAY BANK	138.00
PEGGIE PETRASZEWSKI	52.50
PLODZIK & SANDERSON, PA	7,075.00
R P WILLIAMS	163.41
ROSE WILLIAMS	52.50
ROWELL'S SEWER & DRAIN	1,667.50
SCHOOL FURNISHINGS, INC.	2,012.79
SOUTHWORTH-MILTON	601.00
SUPERIOR FENCE CO	2,400.00
TERENCE MURPHY	500.00
TOWN OF BRIDGEWATER	132.52
TOWN OF HEBRON	66.00
TREASURER STATE OF NH	50.00
UNION BANK	21,279.23
Upton & Hatfield LLP	67.50
USPS	50.00
VIRGINIA MERRILL	45.00
WAYNE ALARM	576.00
WILLIAM WHITE	500.00
No name	-4.31
<b>TOTAL</b>	<b>106,535.19</b>

HB Refuse District  
Fiscal Year 2018

## HB Refuse District Year-End Report 2018

2018 solid waste volume increased this year most likely due to an improved economy and good summer weather. Recycling yields have also improved and we incinerate and offsite landfill less. This is the 20<sup>th</sup> year of operating an integrated solid waste facility where we process solid waste: Recycle, Reuse, incinerate and landfill (in that order). What we transfer offsite is mostly non marketable inorganic items. We do not contribute to methane release which is a nasty greenhouse gas. Our CO<sub>2</sub> release is extremely small as well. Our overall environmental footprint is very minor. The remediation of the discontinued on-site landfills continues and ground water testing carries on with no degradation or contamination noted. One important achievement this year was that the Department of Environmental Services finalized the issuance of a solid waste license for this division. This was extremely complicated as we had to evaluate old landfills (Pre 1981), groundwater sampling, prepare operating and closure plans and a number of other details.

**Recycling News:** Often we hear that a few communities have abandoned recycling due to cost. Usually in conjunction with single stream recycling and/or curbside programs. Those programs comingled recyclables and are very dependent on MRFS. A MRF (materials recovery facility), takes in a broad stream of solid waste and separates out recyclable materials through manual and mechanical sorting. The recyclables are then processed for market, and the non-recyclable materials are sent to a landfill or other disposal facility. Because of contamination of those recyclable items and the separation processing costs, the total cost of that approach has risen substantially. Coupled with the increase standards in the export markets (i.e. China wants clean plastic grades not garbage mixed in with the recyclables for them to separate), single stream programs have substantial problems -higher costs and a difficult export market. The United States is the world largest exporter of recycled materials. China, the largest importer. Add the recent tariff wars--- It's complicated!

**Bottom line:** Recycling avoids higher cost alternatives. If you produce solid waste, you cannot "make money" on recycling. Cost avoidance is the best possible outcome. Conversely, if you provide a service to facilitate waste disposal i.e. hauling, you can "make money" We rejected single stream years ago. We, with your help, segregate and grade the items like paper, cardboard, plastics and have a mechanical bailer for each major item. We can meet the standards for the markets.

**Additional Factors:** Landfill issues. Years ago, NH had about 270 or so landfills. Today only 3 remain. To complicate that issue, one of those three may close in 2020. Trash will have to transport further for disposal. Transportation costs, which already are high, will be much more costly. Many states have also closed existing landfills and discourage additional landfill expansion. Cumbersome regulation. Waste and air regulations are too complicated. We are not advocating reducing or eliminating regulations, rather simplifying and streamlining those matters.

## Profit & Loss Summary

### January 2017 through December 2018

	<b>Jan - Dec 18</b>	<b>Jan - Dec 17</b>
<b>3000.00 · Revenues</b>	18,099.02	15,219.98
<b>3120.00 · District Contributions by Town</b>	437,854.16	427,310.16
<b>3130.00 · Misc Revenues</b>	193.15	490.41
<b>3500.00 · Revenue from Misc. Sources</b>	0.35	0.00
	<b>456,146.68</b>	<b>443,020.55</b>
	<b>456,146.68</b>	<b>443,020.55</b>
<b>4130.00 · Executive Expenses</b>	1,368.48	10,207.05
<b>4150.10 · Auditing Expense</b>	6,975.00	3,825.00
<b>4151.00 · Treasurer - HB</b>	715.21	50.00
<b>4155.00 · Personnel Administration</b>	28,093.37	28,042.71
<b>4194.00 · Building Expense</b>	1,838.19	2,173.68
<b>4196.00 · Insurance</b>	27,041.00	23,912.00
<b>4324.00 · Sanitation/Operation Cost</b>	231,325.60	188,316.98
<b>4600.00 · Legacy Costs</b>	2,982.21	438.53
<b>4711.00 · Debt Service</b>	111,297.76	111,297.76
<b>4721.00 · Interest - Debt</b>	4,599.93	12,592.44
<b>66900 · Reconciliation Discrepancies</b>	-0.21	0.00
	<b>416,236.54</b>	<b>380,856.15</b>
<b>Net Net Net Income</b>	<b>39,910.14</b>	<b>62,164.40</b>

## Vendor Summary

### January 2018 through December 2018

	<b>Jan - Dec 18</b>
AES	182.30
Airgas	2,819.09
ANTHEM BLUE CROSS	4,840.41
Aubuchon Hardware	576.67
Bobcat of NH	120.71
Bristol Laundromat	287.00
Cardmember Service (HB)	1,956.15
Cardmember Service (TOB)	12.11
Chase Electric Motors, LLC	695.00
Cincinnati Insurance Co.	10,407.00
CMA Engineers	2,950.21
Complete Recycling	1,974.72
Consolidated Communications	1,648.38
Control System Solutions	2,880.00
DGF Industrial Innovations Group, LTD.	594.00
Eastern Analytical, Inc.	3,131.20
Enviro Care Int.	6,416.40
EVERSOURCE	10,406.69
Foy Insurance Group	16,476.00
Gammie Air Monitoring LLC	23,000.00
Grainger W. W. Inc	214.01
Intuit	690.21
Irving Oil	21,125.80
LIFT TRUCKS PLUS	821.62
LP Cote	3,483.00
McMaster-Carr Supply	454.54
Metrocast Cablevision	225.00
Mettler=Toledo LLC	1,356.00
Murphy Kieran	480.00
New Pig Corporation	156.88
Newfound Grocery, LLC	46.16
Newfound Plumbing	673.08
NH Correctional Industries	618.44
NH DES	694.57
NH Hydraulics	425.00
North Country Env SVCS	659.15
Northeast Security Agency	304.00
Northway Bank	115,897.69
O'Reilly Auto Parts	271.04
Pennram Manufacturing Co	11,028.00
Plodzik-Sanderson	6,975.00
Powers Generator Service	293.29
Quill Corp.	190.73
R.P. Williams	351.34
State of NH - UC	25.00
The Main Street America Group	158.00
United Safety Services, LLC	163.00
United States Treasury	335.58
UNTHA America	1,636.64
Waste Management	28,759.23
<b>TOTAL</b>	<b>289,886.04</b>



# Notes

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# Notes

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# Marriages/Deaths/Births 2018

CHILD'S NAME	BIRTH DATE	BIRTH PLACE	FATHER	MOTHER
Rich, Sophie Mae	1/23/2018	Lebanon, NH	Rich, John	Forbes, Catherine
Bailey, Colin Raymond	1/23/2018	Plymouth, NH	Bailey III, Raymond	Bailey, Sarah
Nobley, Claire Bond	8/2/2018	Plymouth, NH	Nobley, Kevin	Gowen-Nobley, Marcie
Morrison, Blake Warren	9/9/2018	Plymouth, NH	Morrison Jr., Joseph	Morrison, Allison

## RESIDENT DEATH

DECEDENT'S NAME	DATE OF DEATH	DEATH PLACE	FATHER	MOTHER MAIDEN	MILITARY
Sargent, Jayson	2/8/2018	Bridgewater	Sargent, Dennis	Braley, Susan	N
Hanaford, Harold	3/17/2018	Bridgewater	Murphy, George	Brooks, Eva	Y
Batchelder, Kimberly	5/16/2018	New Hampton	Weisberg, Anthony	Cyr, Constance	N
Miller, Edna	5/28/2018	Laconia	Miller, Samuel	Duncan, Margaret	N
Gerossie, Theresa	6/4/2018	Bridgewater	Chasar, John	Mertz, Geisela	N
O'Connor, Joseph	9/1/2018	Bridgewater	O'Connor, Joseph	Page, Barbara	N
Rich, Ralph	12/17/2018	Lebanon	Rich, Ralph	Langille, Hope	Y

## RESIDENT MARRIAGE

PERSON A	PERSON B	TOWN OF MARRIAGE	DATE OF MARRIAGE
Matusewicz Jr., Dennis J.	Burdge, Sherry A.	Bridgewater	6/23/2018
Huckins, Jordan D.	Manning, Jennifer D.	Plymouth	9/15/2018
Pierce, Caitlin N.	Lynch, Garreth D.	Freedom	9/22/2018
Kneeland, James E.	Frost, Rebecca K.	Bridgewater	12/30/2018

# Town of Bridgewater - Telephone Numbers

TO REPORT A FIRE.....	911
MEDICAL AMBULANCE DISPATCH.....	911
POLICE DEPARTMENT.....	911
Police - Business & Non Emergencies.....	744-6745
Fire Department - Business.....	744-6047
Highway Department.....	744-6039
New Hampshire State Police.....	1-800-525-5555
Poison Information Center.....	1-800-562-8236
Town Hall Rte 3A .....	744-5055
	Fax 744-5971
Business hours:	
Tuesday: 12 Noon. – 2:30 p.m.	
Thursday: 9 a.m. - 12 noon	
Except holidays & vacations	
Selectmen's Office.....	744-5055
Selectmen's Meeting      Town Hall Rte 3A	
Every Thursday evening except holidays	7:30 p.m.
Town Clerk's Office .....	968-7911
1062 River Road School House	
Every Tuesday & Wednesday evening	6:00 p.m. - 8:30 p.m.
3rd Saturday of month	8:30 a.m. - 10:00 a.m.
Except holidays & vacations	
Tax Collector: Call Kathy Vestal.....	968-9670
By Appointment	
Planning Board: Call Mike Capsalis.....	744-5055
Meets 3rd Tuesday of month      7:00 p.m.	
Board of Adjustment: Call Selectmen.....	744-5055
Meets on request	
<b>Building/Adding on?</b>	
File an application with building inspector.- Jim Gickas.....	744-5055
Fire Warden; Arnold Cate.....	744-6039
Issuing Agent – Fire Permits @ Fire Station M-F 8:30 am – 4:30 pm...	744-6047
H-B Refuse District.....	744-8938