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THE ONE HUNDRED THIRTY-NINTH

# ANNUAL REPORT

*of the*

# ADAMS FIRE DISTRICT

ADAMS, MASSACHUSETTS



**FOR THE YEAR ENDING**

**December 31, 2015**



**THE ONE HUNDRED THIRTY-NINTH  
ANNUAL REPORT  
OF THE  
ADAMS FIRE DISTRICT**

**Adams, Massachusetts**



**FOR THE YEAR ENDING**

**December 31, 2015**



## 2015 Annual Report Dedication

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***Joseph P. Bettis, Jr.***

*The Adams Fire District and the Prudential Committee would like to dedicate the 2015 Annual Report to Joseph P. Bettis, Jr. Joe served the District for 7 years, starting January 5, 2003 as a Laborer – Operator. Joe left the employment of the District on December 17, 2010. Joe was then elected to the Prudential Committee on May 15, 2012. Joe was a member of the Prudential Committee for one year and was then elected Chairman two years before resigning on November 9, 2015.*

*The Adams Fire District wishes Joe the best in his future endeavors.*

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# Adams Fire District Officers

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## PRUDENTIAL COMMITTEE

William J. Cyrulik, Chairman	Term Expires 2017
Allen J. Mendel, Vice-Chairman	Term Expires 2016

## CLERK AND TREASURER

Richard G. Kleiner	Term Expires 2018
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## CHIEF ENGINEER

Paul J. Goyette	Term Expires 2017
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## FIRST ASSISTANT ENGINEER

John M. Pansecchi	Term Expires 2017
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## SECOND ASSISTANT ENGINEER

Timothy C. Ziembra	Term Expires 2017
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## THIRD ASSISTANT ENGINEER

David J. Lennon	Term Expires 2017
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## FOURTH ASSISTANT ENGINEER

Edward B. Capeless	Term Expires 2017
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# Adams Fire District Personnel - 2015

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## OFFICE

Richard G. Kleiner  
Date of Hire: April 23, 1990

Bookkeeper  
Clerk & Treasurer

Kathleen A. Fletcher  
Date of Hire: October 18, 2010

Assistant Clerk/Treasurer

Victoria A. Lassonde  
Date of Hire: February 28, 2011

Administrative Assistant

## WATER DEPARTMENT

\*#William D. Cyrulik  
Date of Hire: January 5, 2003

Superintendent

\*#John C. Barrett  
Date of Hire: February 11, 2013

Assistant Superintendent

\*#Travis W. Delratez  
Date of Hire: February 7, 2011  
Resigned: October 30, 2015

Maintenance Person/Operator II

\*#Nicholas A. Johnson  
Date of Hire: February 4, 2013

Maintenance Person/Operator II

Derek P. Marcil  
Date of Hire: September 14, 2015

Maintenance Person/Operator II

\*Certified Drinking Water Operator  
#Backflow Tester/Surveyor

# 2015 Prudential Committee Report

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The Adams Fire District Prudential Committee continually strives to provide the best possible service to the rate payers. This is done by continually upgrading the distribution system to provide the best drinking water possible. The condition of the distribution system is constantly monitored and future projects are identified and prioritized. This is done with the rate payers in mind. The Prudential Committee strives to provide the best possible service while keeping the rates at an acceptable level. This is a constant balancing act as a water system is continually aging. Future projects the Fire District is planning include pump station rehabilitation, replacing water meters which are currently past their life expectancy and reinforcing the Fire Department floor for the new ladder truck.

The Prudential Committee would like to thank Fire Chief Paul Goyette, his Engineers and the Alert Hose Company for their hard work and unselfish dedication of time. The District recognizes the amount of time these volunteers give to the District and the Town of Adams. The professionalism and integrity of the Adams Fire Department is appreciated and applauded. The Prudential Committee would like to recognize the hard work put into getting an \$850,000 grant toward a new ladder truck.

The members would also like to thank all Fire District employees for their dedication and hard work throughout the year: Bookkeeper/Clerk & Treasurer Richard Kleiner, Assistant Clerk & Treasurer Kathy Fletcher, Administrative Assistant Victoria Lassonde, Fire District Superintendent William Cyrulik, Water Department Assistant Superintendent John Barrett, and Water Department Operator Nick Johnson. Your dedication and efforts are very much appreciated.

The Fire District would like to thank Joseph Bettis Jr. for both his years of service with the Fire District, and as a member of the Prudential Committee. We would also like to welcome Derek Marcil to the Water Department as a full time employee.

Respectfully yours,

William J. Cyrulik, Chairman  
Allen J. Mendel, Vice-Chairman

# Management's Discussion and Analysis

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June 30, 2015

As management of the Adams Fire District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2015. We encourage readers to consider the information presented here, as well as the District's basic financial statements that follow this section.

## Change in Accounting Principle

During fiscal year 2015, the District implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions, as amended by GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date, requiring the District to record its proportionate share of the Adams Contributory Retirement System's net pension liability. As a result, the District's unrestricted net position as of June 30, 2014 was restated, resulting in a decrease of \$337,325. See note 3.E. on page 23 of the District's FY15 Audit Report for additional information on the District's pension plan and its share of the net pension liability.

## Financial Highlights

### Government-Wide Financials

The assets of the Adams Fire District exceeded its liabilities at the close of the most recent fiscal year by \$3,974,585 (net position), composed of net positions in the governmental activities of \$2,835,791 and in the Business-Type (water enterprise) of \$1,138,794. Of this amount, \$740,865 (unrestricted net position) may be used to meet the District's ongoing obligations to citizens and creditors.

### Governmental Fund

As of the close of the current fiscal year, the Adams Fire District's governmental funds reported combined ending fund balances of \$1,658,356, which increased \$141,319 from the prior year balance.

The District's total debt was \$5,652,106 at the end of the current fiscal year.

## Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's financial statements are comprised of four components: (1) government-wide financial statements, (2) fund financial statements, (3) proprietary fund financial statements and (4) notes to financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

## Government-Wide Financial Statements

These basic financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of the net position presents information on all of the District'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 financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent 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 periods such as unused vacation leave.

Both of the basic financial statements distinguish functions of the District that are principally supported by water rates and other charges from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The total governmental activities of the District include the water department, fire department and street lighting. The government-wide financial statements can be found on pages 13-14 of this report.

## **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 Adams Fire District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are reported into two categories: governmental funds and proprietary fund.

### *Governmental Funds*

Governmental funds are used to account for essentially the same functions reported as governmental activities in the basic financial statements. However, unlike the basic financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the basic financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the basic financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District adopts an annual budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15-16 of this report. The budget and actual comparison statement can be found on page 18 of this report.

### *Proprietary Fund*

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The District maintains one proprietary fund for water department operations. Since this area of activity is supported by user fees, the fund is accounted for as a business-type activity. The District adopts an annual budget for its proprietary fund. The proprietary fund financial statements for the water fund can be found on pages 19-20 of this report.

## **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide, fund, and proprietary fund financial statements. The notes to the financial statements can be found on pages 15-29 of the District's FY15 Audit Report. The notes to this report also contain certain information concerning the District's progress in funding its obligation to provide benefits to its employees.

**ADAMS FIRE DISTRICT NET POSITION**  
June 30, 2015

	Primary Government			Comparative 2014
	Governmental Activities	Business-type Activities	Total 2015	
Current and other assets	\$ 1,670,445	\$ 1,950,581	\$ 3,621,026	\$ 2,642,323
Capital assets, net	1,690,004	5,190,876	6,880,880	6,100,635
<b>Total Assets</b>	<b>3,360,449</b>	<b>7,141,457</b>	<b>10,501,906</b>	<b>8,742,958</b>
Deferred outflows related to pensions	31,465	63,883	95,348	119,184
<b>Total Assets and deferred outflows of resources</b>	<b>3,391,914</b>	<b>7,205,340</b>	<b>10,597,254</b>	<b>8,862,142</b>
Current liabilities	12,089	15,380	27,469	8,642
Long-term debt	96,000	5,556,106	5,652,106	4,029,835
Net pension liability	183,134	371,817	554,951	456,509
Accumulated unused compensated absences	51,786	28,525	80,311	261,685
Post employment benefits other than pensions	213,114	94,718	307,832	72,822
<b>Total Liabilities</b>	<b>556,123</b>	<b>6,066,546</b>	<b>6,622,669</b>	<b>4,829,493</b>
Net Position				
Invested in Capital Assets, Net of related debt	1,594,004	1,639,716	3,233,720	3,227,196
Unrestricted	1,241,787	(500,922)	740,865	805,453
<b>Total Net Position</b>	<b>\$ 2,835,791</b>	<b>\$ 1,138,794</b>	<b>\$ 3,974,585</b>	<b>\$ 4,032,649</b>

**Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$3,974,585 at the close of the most recent fiscal year.

By far the largest portion of the District's net position (81%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment), less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of unrestricted net position of \$740,865 may be used to meet the District's ongoing obligations to citizens and creditors.

The District's unrestricted net position (deficit) in the Business-type activities (water fund) is (\$500,922) as of June 30, 2015. This deficit is mainly caused by the recording of the net pension amounts which sum to \$307,934 and the post-employment benefits other than pension liability of \$94,718 which are not reimbursable costs at this time.

A summary of changes in net position for the years ended June 30, 2015 and 2014 follows:

<b>ADAMS FIRE DISTRICT CHANGES IN NET POSITIONS</b>				
<b>Primary Government</b>				
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total 2015</b>	<b>Comparative 2014</b>
<b>Program Revenues:</b>				
Charges for Services	\$ 472,127	\$ 1,055,606	\$ 1,527,733	\$ 1,604,085
Capital Grants				40,850
<b>General Revenues:</b>				
Earnings on Investments	2,333		2,333	3,541
Miscellaneous Revenues	1,000		1,000	4,000
<b>Total Revenues</b>	<b>475,460</b>	<b>1,055,606</b>	<b>1,531,066</b>	<b>1,652,476</b>
<b>Expenses</b>				
Water Department		827,594	827,594	766,942
Fire Department	187,706		187,706	197,059
Street Lighting	129,218		129,218	125,578
Employee Benefits	125,331	256,727	382,058	239,543
Interest and Fiscal Charges	3,136	59,418	62,554	48,284
<b>Total Expenses</b>	<b>445,391</b>	<b>1,143,739</b>	<b>1,589,130</b>	<b>1,377,406</b>
<b>Change in Net Position</b>	<b>30,069</b>	<b>(88,133)</b>	<b>(58,064)</b>	<b>275,070</b>
Net Position, Beginning	2,805,722	1,226,927	4,032,649	4,094,904
Prior Period Adjustment (Note 3.E.)*	---	---	---	(337,325)
Net Position, Ending	<u>\$ 2,835,791</u>	<u>\$ 1,138,794</u>	<u>\$ 3,974,585</u>	<u>\$ 4,032,649</u>

#### Major Revenue and Expense Factors Included:

Program revenue decreased by \$76,352 or 4.7% from fiscal year 2014 to fiscal year 2015 resulting from a combination of water consumption and connection fees.

Water department expenses increased \$60,652 or 7.9% from fiscal year 2014 to fiscal year 2015. This increase is primarily related to increased depreciation expense of \$11,562 for new capital improvements to the building and water system infrastructure, and an increase of \$42,036 in operating the water system and pumping station.

During fiscal year 2014 the District received a \$40,850 grant from the U.S. Department of Homeland Security for the purchase and installation of the new breathing air compressor and fill station system.

#### Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### General Funds

As of the end of the current fiscal year, the District's general funds reported combined ending fund balances of \$1,658,356. Approximately 92% of this total amount (\$1,530,812) constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior period (\$127,544). During fiscal year 2015, the District's change in net position was \$141,319.

\* Note 3.E. refer to page 23 of the district's FY15 Audit Report.

**Proprietary Fund – Water Enterprise Fund**

As of the end of the current fiscal year, the District’s proprietary fund reported net position was \$1,138,794. During fiscal year 2015, the District’s change in net position was (\$88,133).

**General Fund Budgetary Highlights**

Actual charges for services of \$472,127 were higher than the budget by \$46,589. Actual expenditures of \$328,290 were lower than budget by \$21,680.

**Enterprise Fund Budgetary Highlights**

Actual charges for services of \$1,055,606 were higher than the budget by \$107,599 due to the increase in water usage rates and a combination of water consumption and connection fees. Actual expenditures of \$1,084,321 were higher than budget by \$234,626, mainly due to unbudgeted depreciation expense of \$169,917, an increase in the net pension liability of \$81,926, and a decrease in postemployment benefits of than pensions of \$9,956.

**Capital Asset and Debt Administration**

The District’s investment in capital assets as of June 30, 2015 is \$6,880,880 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, pumping and water storage, machinery and equipment. During fiscal year 2015, the District made improvements to the building at a cost of \$9,614 and improvements to the pumping and water storage system at a cost of \$980,586. The capital asset detail by fund is disclosed in Note 3.C. on Page 21 of the FY15 Audit Report.

**Long-term Debt**

At the end of the current fiscal year, the District had total debt outstanding of \$5,652,106.

**ADAMS FIRE DISTRICT  
OUTSTANDING DEBT**

	2015	Comparative 2014
Governmental		
Activities Debt	\$ 96,000	\$ 128,000
Business-type		
Activities Debt	5,556,106	3,901,835
<b>Total</b>	<b>\$ 5,652,106</b>	<b>\$ 4,029,835</b>

Subsequent to fiscal year end June 30, 2015, the District retired \$1,993,000 of short-term business-type activity debt. Additional information on the District’s debt is disclosed in Note 3.D. on page 22 of the FY15 Audit Report.

The District utilizes a budget model to project the revenue consequences associated with funding the annual budget projections and capital expenditures over a 2-5 year period. The model enables District administration and the general public to view various scenarios for projecting the impact of operating expenditures and capital projects by utilizing various budgetary assumptions which include debt service, projected annual growth in operating revenues and expenditures, use of undesignated fund balance.

**Economic Factors and Next Year’s Budgets and Rates**

Water main replacement project: The contract was awarded to Borges Construction Company of Ludlow, MA and began in the spring of 2014. The project was completed in fiscal year 2015.

The District has authorized the fiscal 2016 budget as follows:

Enterprise Fund	\$ 1,252,011
General Fund	224,095
Street Lighting	134,000
<b>Total</b>	<b>\$ 1,610,106</b>

**Requests for Information**

This financial report is designed to provide a general overview of the District’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District Treasurer, 3 Columbia Street, Adams, MA 01220.

**ADAMS FIRE DISTRICT**  
**STATEMENT OF NET POSITION**

**June 30, 2015**

	Primary Government		Totals
	Governmental Activities	Business-type Activities	
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
Cash and cash equivalents	\$ 3,118,064		\$ 3,118,064
Accounts receivable	169,393	\$ 330,850	500,243
Inventory		2,719	2,719
Interfund receivable (payable)	(1,617,012)	1,617,012	---
Capital assets, net	<u>1,690,004</u>	<u>5,190,876</u>	<u>6,880,880</u>
Total assets	3,360,449	7,141,457	10,501,906
Deferred outflows of resources			
Deferred outflows related to pensions	<u>31,465</u>	<u>63,883</u>	<u>95,348</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>3,391,914</u>	<u>7,205,340</u>	<u>10,597,254</u>
<b>LIABILITIES</b>			
Accounts payable and other current liabilities	12,089	15,380	27,469
Current portion of long-term debt	32,000	2,162,452	2,194,452
Noncurrent liabilities:			
Long-term debt	64,000	3,393,654	3,457,654
Net pension liability	183,134	371,817	554,951
Accumulated unused compensated absences	51,786	28,525	80,311
Postemployment benefits other than pensions	<u>213,114</u>	<u>94,718</u>	<u>307,832</u>
<b>TOTAL LIABILITIES</b>	<u>556,123</u>	<u>6,066,546</u>	<u>6,622,669</u>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	1,594,004	1,639,716	3,233,720
Unrestricted	<u>1,241,787</u>	<u>(500,922)</u>	<u>740,865</u>
<b>TOTAL NET POSITION</b>	<u>\$ 2,835,791</u>	<u>\$ 1,138,794</u>	<u>\$ 3,974,585</u>

**ADAMS FIRE DISTRICT  
STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2015

	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Governmental Activities	Business-type Activities	Total
<b>FUNCTIONS/PROGRAMS</b>					
<b>Governmental activities</b>					
Fire department	\$ 187,706	\$ 331,299	\$ 143,593	\$	\$ 143,593
Street lighting	129,218	140,828	11,610		11,610
Employee benefits	125,331		(125,331)		(125,331)
Interest and fiscal charges	3,136		(3,136)		(3,136)
Total governmental activities	<u>445,391</u>	<u>472,127</u>	<u>26,736</u>		<u>26,736</u>
<b>Business-type activities</b>					
Water department	1,143,739	1,055,606		\$ (88,133)	(88,133)
<b>TOTAL GOVERNMENT</b>	<u>\$ 1,589,130</u>	<u>\$ 1,527,733</u>	<u>26,736</u>	<u>(88,133)</u>	<u>(61,397)</u>
<b>General revenues</b>					
Earnings on investments			2,333		2,333
Miscellaneous revenues			1,000		1,000
Transfers			---	---	---
Total general revenues and transfers			<u>3,333</u>	<u>---</u>	<u>3,333</u>
<b>CHANGE IN NET POSITION</b>			30,069	(88,133)	(58,064)
Net position, beginning as restated (Note 3.E.)*			<u>2,805,722</u>	<u>1,226,927</u>	<u>4,032,649</u>
<b>NET POSITION, ENDING</b>			<u>\$ 2,835,791</u>	<u>\$ 1,138,794</u>	<u>\$ 3,974,585</u>

\* Note 3.E. refer to page 23 of the District's FY15 Audit Report.

**ADAMS FIRE DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**

June 30, 2015

	General	Total Governmental Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 3,118,064	\$ 3,118,064
Accounts receivable	<u>169,393</u>	<u>169,393</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 3,287,457</u></b>	<b><u>\$ 3,287,457</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 12,089	\$ 12,089
Interfund payables	<u>1,617,012</u>	<u>1,617,012</u>
Total liabilities	<u>1,629,101</u>	<u>1,629,101</u>
 <b>FUND BALANCES</b>		
Committed	127,544	127,544
Unassigned	<u>1,530,812</u>	<u>1,530,812</u>
Total fund balances	<u>1,658,356</u>	1,658,356
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 3,287,457</u></b>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,690,004
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(147,786)
Net pension liability	(151,669)
Post-employment benefits other than pensions	<u>(213,114)</u>
Net position of governmental activities	<b><u>\$ 2,835,791</u></b>

**ADAMS FIRE DISTRICT**

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2015

	General	Total Governmental Funds
<b>REVENUES</b>		
Charges for services	\$ 472,127	\$ 472,127
Earnings on investments	2,333	2,333
Miscellaneous revenues	1,000	1,000
<b>TOTAL REVENUES</b>	<b>475,460</b>	<b>475,460</b>
<b>EXPENDITURES</b>		
Fire department	147,668	147,668
Street lighting	129,218	129,218
Employee benefits	22,119	22,119
Debt Service:		
Principal retirement	32,000	32,000
Interest and fiscal charges	3,136	3,136
<b>TOTAL EXPENDITURES</b>	<b>334,141</b>	<b>334,141</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>141,319</b>	<b>141,319</b>
Fund balances, beginning	1,517,037	1,517,037
<b>FUND BALANCES, ENDING</b>	<b>\$ 1,658,356</b>	<b>\$ 1,658,356</b>



**ADAMS FIRE DISTRICT**

**STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BASIS) - GENERAL FUNDS**

For the Year Ended June 30, 2015

	General Fund			
	Budget		Actual	Variance
	Original	Final	Budgetary Basis	Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 425,538	\$ 425,538	\$ 472,127	\$ 46,589
Earnings on investments	---	---	1,462	1,462
Miscellaneous revenues	1,000	1,000	1,000	---
<b>TOTAL REVENUES</b>	<u>426,538</u>	<u>426,538</u>	<u>474,589</u>	<u>48,051</u>
<b>EXPENDITURES</b>				
Fire department	156,833	156,833	141,817	15,016
Street lighting	134,000	134,000	129,218	4,782
Employee benefits	24,001	24,001	22,119	1,882
Debt Service:				
Principal retirement	32,000	32,000	32,000	---
Interest and fiscal charges	3,136	3,136	3,136	---
<b>TOTAL EXPENDITURES</b>	<u>349,970</u>	<u>349,970</u>	<u>328,290</u>	<u>21,680</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES</b>	<u>\$ 76,568</u>	<u>\$ 76,568</u>	<u>\$ 146,299</u>	<u>\$ 69,731</u>

**ADAMS FIRE DISTRICT**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND**

June 30, 2015

	<u>Business-Type Activities Enterprise Fund</u>
	<u>Water Fund</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	
Accounts receivable	\$ 330,850
Inventory	2,719
Interfund receivable	<u>1,617,012</u>
Total current assets	1,950,581
Capital assets, net	<u>5,190,876</u>
Total assets	7,141,457
Deferred outflows of resources	
Deferred outflows related to pensions	<u>63,883</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><u>7,205,340</u></u>
 <b>LIABILITIES</b>	
Warrants and other payables	15,380
Long-term debt	5,556,106
Net pension liability	371,817
Accumulated unused compensated absences	28,525
Postemployment benefits other than pensions	<u>94,718</u>
<b>TOTAL LIABILITIES</b>	<u><u>6,066,546</u></u>
 <b>NET POSITION</b>	
Invested in capital assets, net of related debt	1,639,716
Unrestricted	<u>(500,922)</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 1,138,794</u></u>

## ADAMS FIRE DISTRICT

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION PROPRIETARY FUND

For the Year Ended June 30, 2015

	Business-Type Activities -- Enterprise Fund		
	Water Fund		
	Original and Final Budget	Actual	Variance Positive (Negative)
OPERATING REVENUES			
Charges for services	\$ 948,007	\$ 1,055,606	\$ 107,599
<b>TOTAL OPERATING REVENUES</b>	<u>948,007</u>	<u>1,055,606</u>	<u>107,599</u>
OPERATING EXPENSES			
Cost of sales and services	344,337	343,423	914
Employee benefits	187,491	256,727	(69,236)
Professional fees	30,625	26,237	4,388
Office expense	30,800	27,735	3,065
Building expense	20,530	22,293	(1,763)
Communications	8,520	3,942	4,578
Insurance	29,624	26,781	2,843
Water system and pumping station expenses	183,268	194,593	(11,325)
Road machinery expense	14,500	12,673	1,827
Depreciation	---	169,917	(169,917)
<b>TOTAL OPERATING EXPENSES</b>	<u>849,695</u>	<u>1,084,321</u>	<u>(234,626)</u>
OPERATING INCOME (LOSS)	98,312	(28,715)	(127,027)
NONOPERATING REVENUES (EXPENSES)			
Interest expense	(54,920)	(59,418)	(4,498)
<b>CHANGE IN NET POSITION</b>	<u>\$ 43,392</u>	<u>(88,133)</u>	<u>\$ (131,525)</u>
Net position, beginning, as restated (Note 3.E. *)		<u>1,226,927</u>	
<b>NET POSITION, ENDING</b>		<u>\$ 1,138,794</u>	

\* Note 3.E. refer to page 23 of the District's FY15 Audit Report.

**ADAMS FIRE DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND**

For the Fiscal Year Ended June 30, 2015

	Business-Type Activities Enterprise Fund	Water Fund
Cash flows from operating activities		
Receipts from customers	\$ 979,681	
Payments to suppliers	(477,774)	
Payments to employees	(342,691)	
Net cash provided (used) by operating activities	159,216	
Cash flows from noncapital financing activities		
Increase in interfund receivable	(763,869)	
Net cash provided (used) by noncapital financing activities	(763,869)	
Cash flows from capital and related financing activities		
Purchases of capital assets	(990,200)	
Principal paid on capital debt	(4,116,960)	
Borrowing proceeds	5,771,231	
Interest paid on capital debt	(59,418)	
Net cash provided (used) by capital and related financing activities	604,653	
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	---	
Cash and equivalents, beginning	---	
<b>CASH AND EQUIVALENTS, ENDING</b>	\$ ---	
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income (loss)	\$ (28,715)	
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation	169,917	
(Increase) decrease in operating assets:		
Accounts receivables, net	(75,925)	
Inventory	10,706	
Increase (decrease) in operating liabilities:		
Warrants and other payables	10,531	
Net pension liability	81,926	
Accumulated unused compensated absences	732	
Postemployment benefits other than pensions	(9,956)	
Net cash provided by operating activities	\$ 159,216	

**ADAMS FIRE DISTRICT**  
**RECONCILIATION OF TREASURER'S CASH**

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On June 30, 2015

As of June 30, 2015 cash consisted of the following balances:

Cash in savings, checking accounts and short-term investment accounts:

TD Bank	\$ 259,316
Easthampton Savings Bank	247,065
Adams Community Bank	90,120
Unibank	<u>2,521,563</u>

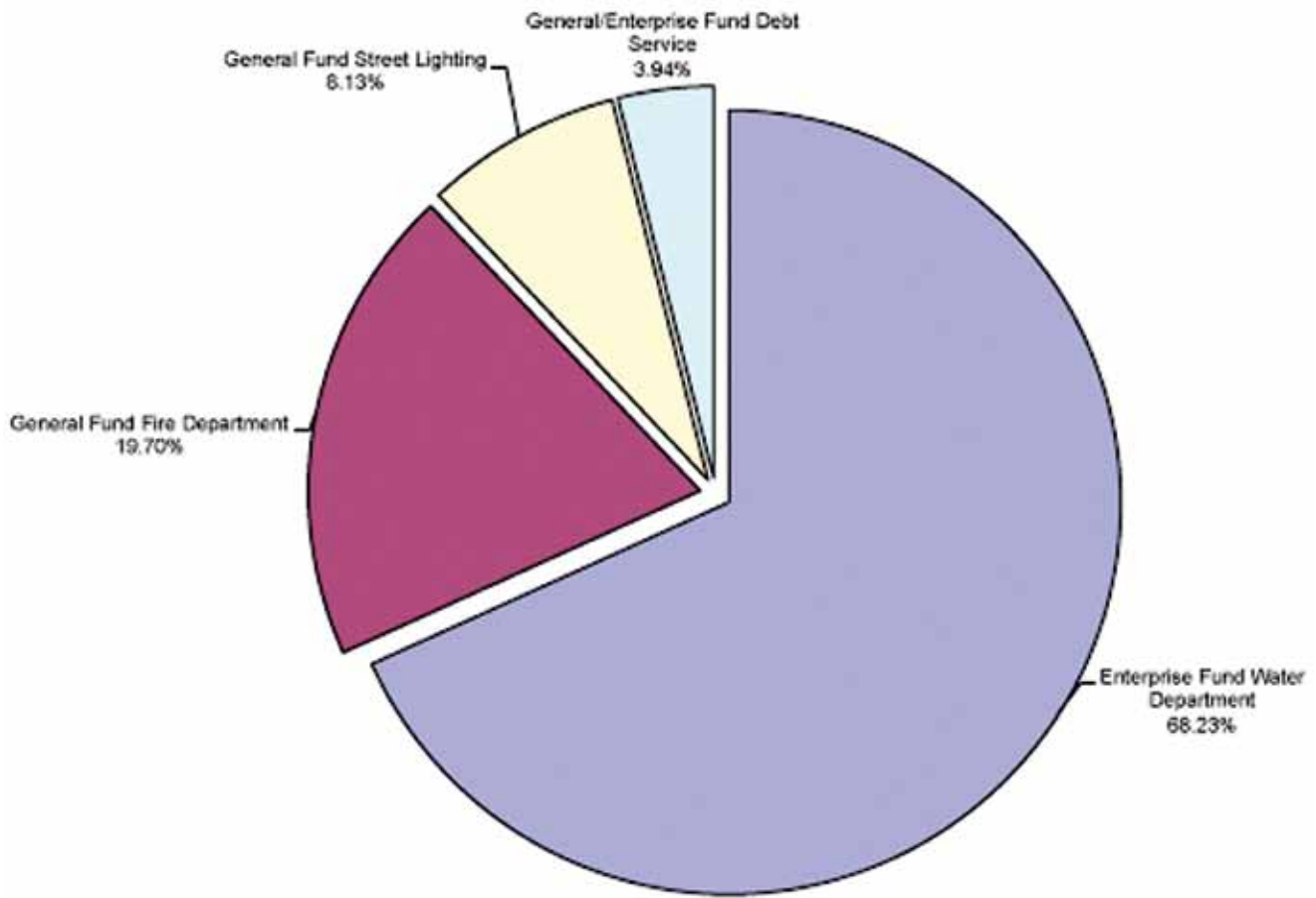
Total cash and short-term investments	<u>\$ 3,118,064</u>
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Cash and time deposits are presented in the financial statements as follows:

General fund	<u>\$ 3,118,064</u>
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# Fiscal 2015 Expenditures

## FISCAL 2015 EXPENDITURES



**ADAMS FIRE DISTRICT  
FISCAL 2015 EXPENDITURES \$1,589,130.00**

		<b>TOTAL EXPENDITURES</b>	
Enterprise Fund Water Department	\$ 1,084,321.00	\$1,589,130.00	68.23%
General Fund Fire Department	\$ 313,037.00	\$1,589,130.00	19.70%
General Fund Street Lighting	\$ 129,218.00	\$1,589,130.00	8.13%
General/Enterprise Fund Debt Service	\$ 62,554.00	\$1,589,130.00	3.94%
	<b>\$1,589,130.00</b>		<b>100.00%</b>

# Long Term Debt

	Interest Rate	Principal Amount	Date Issued	Date of Maturity	Principal Outstanding June 30, 2015	Interest Outstanding June 30, 2015
Fire Truck	2.45%	\$ 160,000.00	9/4/12	FY2017	\$ 96,000.00	\$ 2,352.00
Hale's Hill Project MA Water Pollution Abatement Trust	2%	\$ 2,133,736.00	12/18/07	FY2028	\$ 1,783,875.00	\$ 241,882.41
Water Main Project	0.55%	\$ 1,993,000.00	11/1/12	FY2014	\$ 1,993,000.00	\$ -
Water Main Project	0.55%	\$ 1,779,231.00	8/2/13	FY2014	\$ 1,779,231.00	\$ 929,638.21
<b>Total Indebtedness</b>		<b>\$ 6,065,967.00</b>			<b>\$ 5,652,106.00</b>	<b>\$1,173,872.62</b>

## 3 YEAR BUDGET COMPARISON

Category	FY2013 7/1/12-6/30/13	FY2014 7/1/13-6/30/14	FY2015 7/1/14-6/30/15
Total Recurring Items	\$ 1,361,514.00	\$ 1,372,352.00	\$ 1,373,544.32
Total Warrant Articles	\$ 242,000.00	\$ 86,185.00	\$ 60,000.00
<b>BUDGET TOTALS</b>	<b>\$ 1,603,514.00</b>	<b>\$ 1,458,537.00</b>	<b>\$ 1,433,544.32</b>

# 2015 Chief Engineer's Report

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The Adams Fire Department responded to a total of 238 incidents during 2015. The total number of incidents was lower than previous years, but the incidents we responded to took us through a roller coaster of emotions. A structure fire on February 18th on West Street resulted in the death of an elderly woman. All personnel on scene that evening did their best, all procedures and techniques were used to rescue the victim and extinguish the fire as quickly as possible, but unfortunately she did not survive. Structures can be rebuilt, new vehicles can be purchased, but the loss of a life is devastating to the firefighter.

As stated earlier, the loss of a life is an emotional low point for firefighters, but when a life is saved the firefighters understand why they do the job they do. On March 5th a structure fire on Commercial Street resulted in a victim being trapped by a quickly advancing fire with heavy smoke on a second floor porch. Firefighters raised a hand ladder to the victim and he was removed before another tragedy could occur. The fire was brought under control and the building suffered significant damage. The victim was transported and released from the hospital. He is alive today because of actions of all the firefighters on scene that evening.

The department was contacted by the Adams Police Department, the Massachusetts State Police and the F.B.I. to assist our District 5 Haz-Mat Team on Murray Street, where suspected terrorist activity was taking place on July 4th. On a day for celebrating our country's independence, members gave up almost 8 hours of time away from their families to protect members of law enforcement and the residents in the area.

Other notable structure fires were: a garage fire on May 10th, a fire at the Registry of Deeds on May 19th, a house fire on Commercial St. on August 19th, and, another house fire on Apermont St. on October 19th. These incidents were included in the 13-structure/building fires that were reported to the Massachusetts Reporting System for 2015. The Adams Fire Department also responded to:

- Motor Vehicle Accidents  
With/Without Injuries..... 30
- Alarm Systems  
Smoke/Co/Sprinkler/Elevator..... 100
- Rescue/ EMS ..... 38

Mutual aid was provided to the communities of North Adams, Cheshire and Savoy during 2015. Assistance was rendered for motor vehicle accidents, motor vehicle fires, chimney and structure fires, breathing air supply and station coverage. These communities responded in kind when needed and the department is grateful for their services.

Gratitude must also be extended to the following departments and agencies: the Adams Police Department and Dispatchers, Adams Ambulance Service, Adams Forest Wardens, Adams Department of Public Works, North Adams Ambulance Service, employees of the Adams Fire District and members of the Prudential Committee.

The most exciting highlight of 2015 was receiving an AFG Grant Award presented to the Adams Fire Department in the amount of \$809,524 for the purchase of a new aerial device to replace our 1987 Ladder 1 that is currently in service. Based on extensive research and time commitment, Assistant Chief David Lennon wrote, and was able to procure this grant for the Adams Fire District.

Assistant Chiefs John Pansecchi, Tim Ziemba, David Lennon, Edward Capeless and myself have spent many hours discussing what is needed with this vehicle for the future of the department and community. Interviews, meetings, plans and specification reviews for the new truck were conducted with multiple vendors.

Additional collaboration with Richard G. Kleiner, Clerk/Treasurer, and William D. Cyrulik, Superintendent of the Adams Fire District, as well as members of the Prudential Committee, will help us see this incredible opportunity come to fruition.

In closing, I cannot thank the members of the Alert Hose Company enough for their commitment to the town and, to their brother and sister firefighters.

Respectfully submitted,  
Paul J. Goyette  
Chief Engineer  
Adams Fire District

# *Alert Hose Company No. 1*

## ENGINEERS OF THE ADAMS FIRE DEPARTMENT

Name		Years of Service
Paul J. Goyette	Chief Engineer	33
John M. Pansecchi	First Assistant Engineer	29
Timothy C. Ziemba	Second Assistant Engineer	22
David J. Lennon	Third Assistant Engineer	17
Edward Capeless	Fourth Assistant Engineer	18

## OFFICERS OF THE ALERT HOSE COMPANY

Scott Frye	Foreman	14
Anthony Piscionari Jr.	First Assistant Foreman	17
Cory Adelt	Second Assistant Foreman	16
Jason Godfrey	Secretary	7
Andrew Gigliotti	Treasurer	18
Deacon Greg Lafreniere	Chaplain	1



*Above and right - Apremont Street house fire - October 19, 2015*

# Alert Hose Company No. 1

## MEMBERS OF THE ALERT HOSE COMPANY

Mike Daigneault	16
Andrea Fitzgerald	2
Joseph William A. Gero (Past Foreman)	44
Dylan Grimes	3
Joseph P. Koscinski (Past Foreman)	36
Robert Krzanik	13
Dana Labbee	19
Eric LaPine	13
Julie Lech	4
Jason Leja (Past Foreman)	18
Eric Mallet	5
Fred Meczywor Jr.	13
Michael Mullany	10
Richard P. Ouellette	52
Wilfred Parmenter, Jr.	24
Anthony J. Piscioneri	43
Thomas A. Romaniak (Past Foreman)	32
David Shears	23
Joshua Sworzen	4
Brian Tatro	10
Mark J. Therrien	30
Michael Therrien	9



# Fire District Superintendent's Report

I have the pleasure of submitting my Fourth Annual Report as Superintendent of the Adams Fire District.

## PUMPING

### Water Pumped from the District's well field:

January	27,499,000
February	27,167,000
March	31,152,000
April	28,066,000
May	30,255,000
June	27,384,000
July	27,849,000
August	29,087,000
September	27,956,000
October	25,988,000
November	24,937,000
December	25,234,000
<b>Total</b>	<b>332,574,000</b>

## WATER MAIN BREAKS/WATER SYSTEM REPAIRS

Date	Location	Line Size	Repair Time
1-10-15	East Hoosac Street	8"	10 Hours
3-09-15	West Burt Street	6"	12 Hours
4-03-15	Woods Drive	6"	4 Hours
4-13-15	Quality Street Bridge	16"	6 Hours
6-06-15	Alger Street	6"	12.5 Hours
9-15-15	Printworks Drive	8"	6 Hours
11-20-15	East Jordan Street	4"	4 Hours

## Fire Hydrant Replacements

Location	
Greylock Ave.	Front of # 36
Valley Street	Front of # 73
Valley Street	Corner of Lincoln Street
Turners Ave.	Front of # 6
Valley Street	Corner of Columbia Street
John Street	Front of # 24
West Kittler	
Hayer Street	

## Water System Update

The Adams Fire District has implemented a water main and fire hydrant flushing program. During this program we discovered 25 hydrants that needed and have been repaired, and 8 that needed replacement, see locations listed in chart below. We will continue to flush hydrants on an annual basis.

We have also replaced a section of 16" water main and 2 (Two) 45 degree bends that were installed in the early 1900's that were found to be leaking on the east side of the Quality Street Bridge.



## **Water Quality Testing**

There are 11 registered testing locations throughout the Adams Fire District water system. A monthly sample is taken from each location and sent to Test America Labs. In the month of August we detected coliform in 2 of 15 samples collected and in November we had detected coliform in 3 of the 13 samples collected, all samples tested negative for E. coli and enterococci. We had injected a maintenance dose of chlorine and also had our well #4 disinfected as precautionary measures. This was not an emergency. Coliform are not generally harmful themselves, but are naturally present in the environment. They are used as an indicator for potentially harmful bacteria. Harmful bacteria were not present during testing. All other samples collected for containments were below the Mass D.E.P. guidelines.

## **Recommendation**

I would like to see the District continue to pursue the installation of new water meters. In addition to the meters, I would recommend to rehab Well #4 Pumping Station, our main water producer, which was built in the mid to late 1970's.

## **Conclusion**

I would like to take this opportunity to thank the Prudential Committee, Chairman Joseph Bettis Jr., Vice Chairman William J. Cyrulik and Allen Mendel for their confidence in me and for their support. Also, I would like to thank Clerk/Treasurer Richard Kleiner, Assistant Clerk/Treasurer Kathy Fletcher and Administrative Assistant Victoria Lassonde for all the help extended to me.

I would like to thank Water Department employees, Assistant Superintendent John C. Barrett, Water Operator Nick Johnson and our new employee Derek Marcil. Their hard work and dedication is greatly appreciated.

Respectfully submitted,

William D. Cyrulik  
Fire District Superintendent

# Record of Annual Fire District Meeting May 12, 2015

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Pursuant to the foregoing warrant, the inhabitants of the Town of Adams qualified to vote in elections and Fire District affairs, met at the time and place therein mentioned.

Kathleen A. Fletcher, Assistant Clerk of the Adams Fire District, called the meeting to order at twelve o'clock noon.

**ARTICLE 1.** To choose a Moderator to preside at said Meeting and all District Meetings until the next Annual Meeting.

The name of Philip H. Grandchamp was placed in nomination for the office of Moderator and duly seconded.

A motion to cease nominations was offered and seconded.

VOTE THEREON BEING UNANIMOUS.

On a voice vote, the eight (8) voters present unanimously elected Philip H. Grandchamp Moderator.

Philip H. Grandchamp was declared elected Moderator to preside at this meeting and all District meetings until the next Annual Meeting and was duly sworn to this office by the Assistant Clerk of the Adams Fire District.

**ARTICLE 2.** To choose by ballot the following officers:

One Prudential Committeeman for a term of three years

One Clerk and Treasurer for a term of three years

The Assistant Clerk of the Adams Fire District officially opened the polls at 12:00 Noon and balloting commenced.

The elections officers having been duly appointed and sworn by the Assistant Fire District Clerk were as follows:

**CHECKERS:**

<b>IN</b>	<b>OUT</b>
Marion Czarnik	Norma Klein
Frances Balsa	Carol Graves
Irene Belch	Frances Bassi

**COUNTERS/TABULATORS:**

Barbra Bennett  
Denise Sadlowski

The ballot boxes were examined by the Moderator and Assistant Fire District Clerk and found to be in readiness. The keys to the ballot box were delivered to the Assistant Fire District Clerk.

At 6:00 p.m., the Assistant Fire District Clerk declared the polls closed and the ballots were removed from the ballot box for counting.

The ballots cast for the offices were sorted, counted and recorded. The Moderator announced the results of the voting at 7:12 p.m.

	VOTES CAST	VOTERS	ELIGIBLE VOTERS
Precinct 1	11	954	954
Precinct 2	16	1,075	1,061
Precinct 3	4	1,019	921
Precinct 4	13	952	918
Precinct 5	17	1,154	1,039
<b>TOTALS</b>	<b>61</b>	<b>5,154</b>	<b>4,893</b>

**Prudential Committee for Three Years**

	<i>Total Votes Cast</i>
Blanks	6
Joseph P. Bettis, Jr.	55
Write-Ins	0
	<b>61</b>

*The Moderator declared Joseph P. Bettis, Jr. elected to the Prudential Committee for a three-year term expiring in 2018. He was sworn to this office by the Assistant Fire District Clerk.*

**Clerk & Treasurer for a term of three years**

	<i>Total Votes Cast</i>
Blanks	6
Richard G. Kleiner	55
Write-Ins	0
	61

*The Moderator declared Richard G. Kleiner elected Clerk & Treasurer for a three-year term expiring in 2018. He was sworn to this office by the Assistant Fire District Clerk.*

Pursuant to the foregoing warrant, the inhabitants of the Town of Adams, qualified to vote in Fire District affairs, met at the time and place therein mentioned on Tuesday, the twelfth day of May 2015, to act upon the following articles.

The Moderator called the business meeting to order at 7:00 p.m., with thirty-one (31) Fire District voters present.

**ARTICLE 3.** To hear the report of the Prudential Committee and act thereon.

**RECOMMENDATION** We recommend that the Fire District vote the Annual Report for the year 2014 as printed and distributed be accepted as the report of the Prudential Committee and Officers and placed on file.

**VOTE** Upon motion made and duly seconded, the Fire District voters present unanimously voted that the Annual Fire District Report for the year 2014, as printed and distributed, be accepted as the report of the Prudential Committee and Officers, and placed on file.

**ARTICLE 4.** To hear the report of any special committees and act thereon.

**RECOMMENDATION** We recommend that the Fire District vote to table this article as there are no special committee reports.

**VOTE** Upon motion made and duly seconded the Fire District voters present unanimously voted to table this article, as there were no special committee reports to be made.

**ARTICLE 5.** To see if the Fire District will vote to fix the salary and compensation of all elective officers of the Fire District, as provided by Section 108 of Chapter 41 of the General Laws, as amended, and if any of said salary and compensation shall be increased:

- Prudential Committee
- Clerk and Treasurer
- Chief Engineer

or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to fix the annual salaries and/or compensation of its elected officials as hereinafter listed, effective July 1, 2015.

**Prudential Committee:**

Chairman	\$ 750.00
Member	500.00
Member	500.00
<b>Clerk and Treasurer</b>	<b>1,685.20</b>
<b>Chief Engineer</b>	<b>14,504.59</b>

**VOTE** Upon motion made and duly seconded, the Fire District voters present, unanimously voted to fix the salary and compensation of all elective officers of the Fire District, as provided by Section 108 of Chapter 41 of the General Laws, as amended.

**ARTICLE 6.** To see if the Fire District will vote to raise and appropriate, and/or appropriate from available funds in the treasury, such sum or sums of money as may be necessary to defray the ordinary expenses of the Fire District for the fiscal year beginning July 1, 2015 through June 30, 2016, and to pay interest and loans maturing during this period, or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to raise and appropriate the sum of \$358,095.44 for the General Fund and that the Fire District vote to raise and appropriate the sum of \$1,252,011.06 for the Enterprise Fund and that the sum of \$152,000.00 be appropriated from Surplus Revenue for the several specific purposes hereinafter designated and that the same be expended only for such purposes, under the direction of the respective officers and committees of the District, as follows:

## RECOMMENDATIONS

MAY 12, 2015

### GENERAL FUND

#### Administration

Prudential Committee Salaries	\$	525.00
Clerk and Treasurer's Salary		505.56
Bookkeeper's Salary		20,636.47
Fire District Office Wages		27,300.72
Fire District Office Wages - Overtime		600.00
Fire District Office Expense		13,966.20
Legal Services & Claims		3,300.00
Audit of District Accounts		9,075.00
Fire District Building Expense		8,730.00
Actuarial Valuation Services		750.00
Communications		2,040.00
		<hr/>
	\$	87,428.95

#### Fire Department

Chief Engineer's Salary	\$	14,504.59
Chief Engineer's Expense		1,975.00
Fire Department Expense		23,500.00
Stipends Volunteer Fireman		2,400.00
Certifications and Inspections		4,700.00
Maturing Debt		32,000.00
Interest on Maturing Debt		2,352.00
Grants		5,000.00
		<hr/>
	\$	86,431.59

#### Fire Alarm

Fire Alarm System Expense	\$	400.00
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#### Street Lighting

Street Lighting		\$134,000.00
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#### Employees Benefits

Employees Group Insurance	\$	15,332.99
Unemployment Compensation Insurance		360.00
Contributory Retirement System		11,195.49
		<hr/>
	\$	26,888.48

#### Insurance

Insurance	\$	22,946.42
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## ENTERPRISE FUND

### Administration

Prudential Committee Salaries	\$	1,225.00
Clerk and Treasurer's Salary		1,179.64
Bookkeeper's Salary		48,151.74
Fire District Office Wages		63,701.68
Fire District Office Wages - Overtime		1,400.00
Fire District Office Expense		32,587.80
Legal Services & Claims		7,700.00
Audit of District Accounts		21,175.00
Fire District Building Expense		20,530.00
Actuarial Valuations Services		1,750.00
Communications		4,760.00
		<hr/>
		\$204,160.86

### Water Department

Superintendent's Salary	\$	67,227.83
Superintendent's Expense		2,800.00
Water Department Wages		195,035.84
Water Department Wages - Overtime		31,581.84
Water System Expense		84,090.00
Pumping Stations Expense		111,250.00
Road Machinery Expense		16,500.00
Water Department Clothing Allowance		2,000.00
Engineering Services		12,000.00
Maturing Debt		175,391.63
Interest on Maturing Debt		97,018.67
		<hr/>
		\$794,895.81

### Employees Benefits

Employees Group Insurance	\$	145,890.84
Unemployment Compensation Insurance		840.00
Contributory Retirement System		75,880.51
		<hr/>
	\$	222,611.35

### Insurance

Insurance	\$	30,343.04
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**VOTE** Upon motion made and duly seconded, thirty Fire District voters present voted to raise and appropriate, with one opposed, the sum of \$358,095.44 for the General Fund and that the Fire District vote to raise and appropriate the sum of \$1,252,011.06 for the Enterprise Fund and that the sum of \$152,000.00 be appropriated from Surplus Revenue for the several specific purposes hereinafter designated in Article 6 and that the same be expended only for such purposes, under the direction of the respective officers and committees of the District.

**ARTICLE 7.** To see if the Fire District will vote to raise and appropriate, and/or appropriate from available funds in the treasury, a sum of money to provide for extraordinary or unforeseen expenditures, to be known as the Reserve Fund, from which transfers may be made from time to time by vote of the Prudential Committee, or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to appropriate from Surplus Revenue, the sum of \$40,000.00 for the Reserve Fund.

**VOTE** Upon motion made and duly seconded, the Fire District voters present unanimously voted to appropriate from Surplus Revenue, the sum of \$40,000.00 for the Reserve Fund.

**ARTICLE 8.** To see if the Fire District will vote to raise and appropriate and/or appropriate from available funds in the treasury, a sum of money to be added to the Compensated Absence Fund, for the purpose of reducing any potential unfunded liability of the District's employee benefits, or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to appropriate from Surplus Revenue, the sum of \$10,000.00 for the Compensated Absence Fund.

**VOTE** Upon motion made and duly seconded, the Fire District voters present unanimously voted to appropriate from Surplus Revenue, the sum of \$10,000.00 for the Compensated Fund.

**ARTICLE 9.** To see if the Fire District will vote to raise and appropriate and/or appropriate from available funds in the treasury, a sum of money for the repair of the Fire Department floor, or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to raise and appropriate from available funds from the treasury, the sum of \$11,000.00 for the purpose stated above.

**VOTE** Upon motion made and duly seconded, the Fire District voters present unanimously voted to appropriate from available funds in the treasury, the sum of \$11,000.00 for the repair of the Fire Department Floor.

**ARTICLE 10.** To see if the Fire District will vote to raise and appropriate and/or appropriate from available funds in the treasury, a sum of money to fund the District's portion (5%) for a FEMA Fire Grant, or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to raise and appropriate from available funds from the treasury, the sum of \$43,000.00 for the purpose stated above.

**VOTE** Upon motion made and duly seconded, the Fire District voters present unanimously voted to appropriate from available funds in the treasury, the sum of \$43,000.00 to fund the District's portion (5%) of the FEMA Fire Grant.

**ARTICLE 11.** To see if the Fire District will vote to raise and appropriate and/or appropriate from available funds in the treasury, a sum of money to purchase a Laptop Meter Reading System, or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to raise and appropriate from available funds from the treasury, the sum of \$18,000.00 for the purpose stated above.

**VOTE** Upon motion made and duly seconded, the Fire District voters present unanimously voted to appropriate from available funds in the treasury, the sum of \$18,000.00 to purchase a Laptop Meter Reading System.

**ARTICLE 12.** To see if the Fire District will vote to raise and appropriate and/or appropriate from available funds in the treasury, a sum of money for a Water Storage Tank Safety Upgrade, or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to raise and appropriate from available funds from the treasury, the sum of \$30,000.00 for the purpose stated above.

**VOTE** Upon motion made and duly seconded, the Fire District voters present unanimously voted to appropriate from available funds in the treasury, the sum of \$30,000.00 for a Water Storage Tank Safety Upgrade.

**ARTICLE 13.** To see if the Fire District will vote to authorize the Prudential Committee to sell timber, from time to time, upon such terms and conditions as the Prudential Committee deems advisable, or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to approve this article, which will enable the Prudential Committee to continue with timber sales as designated in the “Forest Management Plan for the Adams Watershed”

**VOTE** Upon motion made and duly seconded, the Fire District voters present unanimously voted to authorize the Prudential Committee to sell timber, from time to time, upon such terms and conditions as the Prudential Committee deems advisable.

**ARTICLE 14.** To transact any other business that may legally come before said meeting.

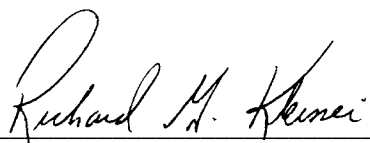
**VOTE** There being no further business to come before said meeting, and upon motion made and duly seconded, it was unanimously voted that the meeting be dissolved, the time being 7:11 p.m.

**SUMMARY OF VOTED APPROPRIATIONS  
SUMMARY OF RECOMMENDED APPROPRIATIONS**

	To be raised by Water Revenue	Surplus Revenue	To be raised by Borrowing	Stabilization Fund
Article 6	\$ 1,610,106.50			
Article 7		\$ 40,000.00		
Article 8		\$ 10,000.00		
Article 9		\$ 11,000.00		
Article 10		\$ 43,000.00		
Article 11		\$ 18,000.00		
Article 12		\$ 30,000.00		
<b>TOTALS</b>	<b>\$ 1,610,106.50</b>	<b>\$ 152,000.00</b>		

Total Voted Fiscal Year 2016 Budget:

\$ 1,762,106.50

A true record:  
Attest   
Richard G. Kleiner  
Fire District Clerk

Commonwealth of Massachusetts

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**OFFICIAL BALLOT**

**FOR THE**

**ADAMS FIRE DISTRICT**

**TUESDAY, MAY 12, 2015**



**CLERK OF ADAMS FIRE DISTRICT**

SPECIMEN BALLOT FOR THE ADAMS FIRE DISTRICT  
TUESDAY, MAY 12, 2015

**To Vote, Mark a Cross  in Space at right**

<b>Prudential Committee for Three Years</b>	<b>Vote for One</b>
<b>JOSEPH PETER BETTIS, JR</b> Candidate for Re-Election 13 West Road	
Write In	
<b>Clerk &amp; Treasurer for Three Years</b>	<b>Vote for One</b>
<b>RICHARD G. KLEINER</b> Candidate for Re-Election 6 Grandview Terrace	
Write In	



## THE PUMPING STATIONS LOCATED THROUGHOUT TOWN



**EAST  
ROAD**



**HOXIE BROOK  
ROAD**



**NOTCH  
ROAD**



**GLEN  
STREET**