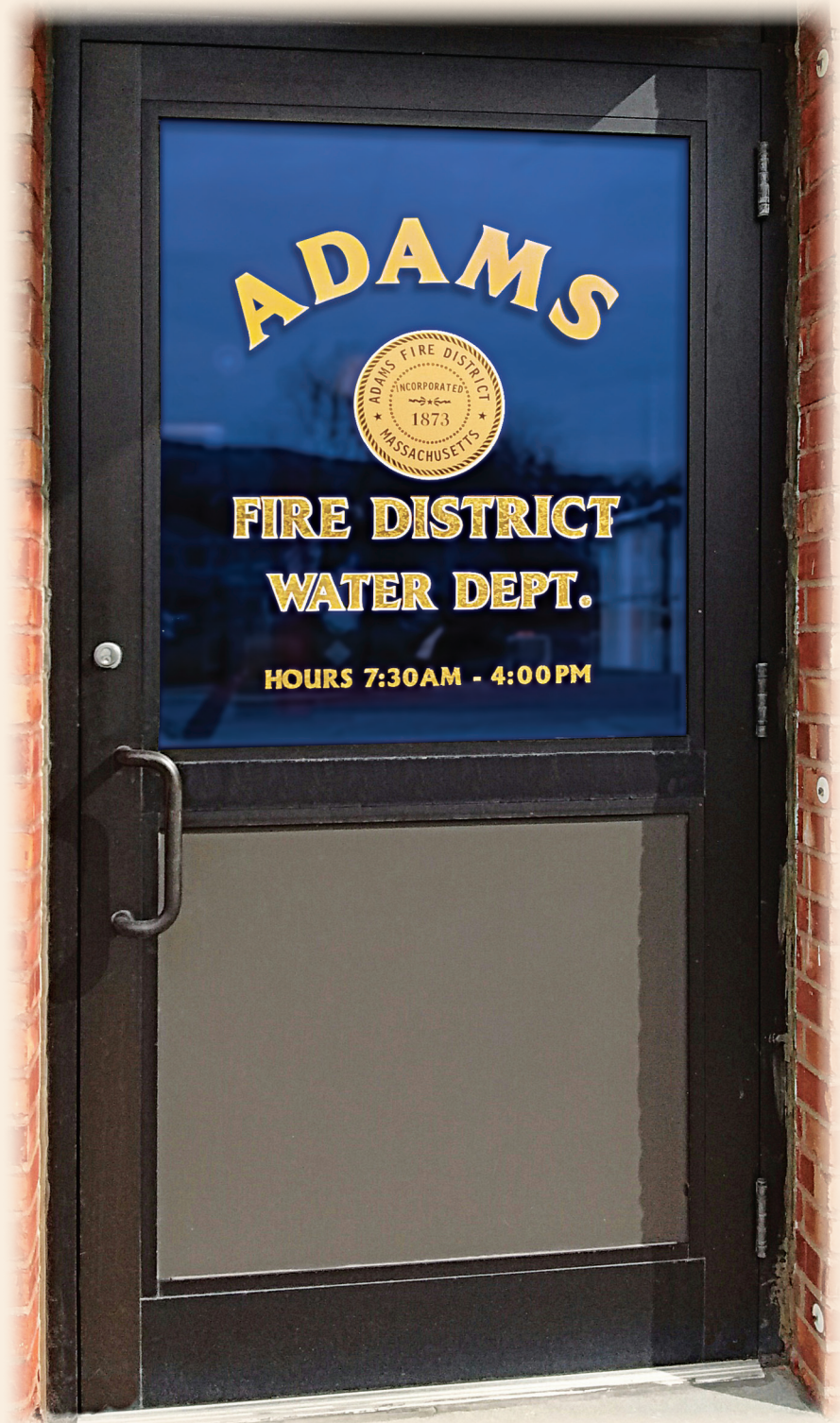




140th
ANNUAL
REPORT



ADAMS FIRE DISTRICT

ADAMS, MASSACHUSETTS

FOR THE YEAR ENDING

December 31, 2016

**THE ONE HUNDRED FORTIETH
ANNUAL REPORT
OF THE
ADAMS FIRE DISTRICT**

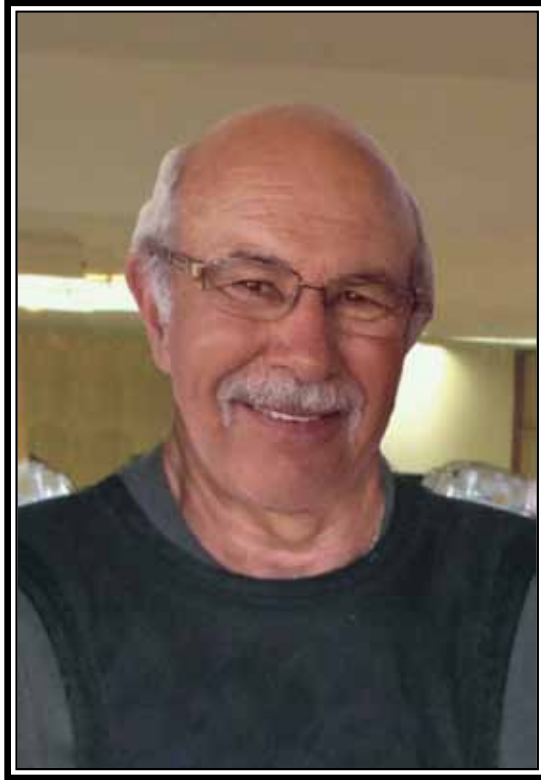
Adams, Massachusetts



FOR THE YEAR ENDING

December 31, 2016

2016 Annual Report Dedication



Allen J. Mendel

*The Adams Fire District
and the Prudential Committee would like to
dedicate the 2016 Annual Report
to Allen J. Mendel.*

*Al was elected to the
Prudential Committee on May 11, 2009.
He worked as a member for seven years, helping
guide the District through several major projects.*

*The Adams Fire District thanks Al for his
dedicated service and wishes him the best.*

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Adams Fire District Officers

PRUDENTIAL COMMITTEE

| | |
|------------------------------------|-------------------|
| William J. Cyrulik, Chairman | Term Expires 2017 |
| Thomas A. Satko, Vice-Chairman | Term Expires 2019 |
| Frederick D. Meczywor, Jr., Member | Term Expires 2018 |

CLERK AND TREASURER

| | |
|--------------------|-------------------|
| Richard G. Kleiner | Term Expires 2018 |
|--------------------|-------------------|

CHIEF ENGINEER

| | |
|-----------------|-------------------|
| Paul J. Goyette | Term Expires 2017 |
|-----------------|-------------------|

FIRST ASSISTANT ENGINEER

| | |
|-------------------|-------------------|
| John M. Pansecchi | Term Expires 2017 |
|-------------------|-------------------|

SECOND ASSISTANT ENGINEER

| | |
|-------------------|-------------------|
| Timothy C. Ziemba | Term Expires 2017 |
|-------------------|-------------------|

THIRD ASSISTANT ENGINEER

| | |
|-----------------|-------------------|
| David J. Lennon | Term Expires 2017 |
|-----------------|-------------------|

FOURTH ASSISTANT ENGINEER

| | |
|--------------------|-------------------|
| Edward B. Capeless | Term Expires 2017 |
|--------------------|-------------------|

Adams Fire District Personnel - 2016

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

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

Laborer/Operator

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

Laborer/Operator

Damien D. Wimpenny
Date of Hire: May 9, 2016

Laborer/Operator

*Certified Drinking Water Operator
#Backflow Tester/Surveyor

2016 Prudential Committee Report

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 and fire protection systems to provide the best service to the people of the Adams Fire District. The condition of the distribution/fire protection systems are 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 the water and fire protection systems are continually aging. Currently, the floor of the Fire Department has been reinforced, and the ceiling was modified in order to accept the new ladder truck. Future projects planned by the Fire District include: well and pump station rehabilitation, replacing water meters which are currently past their life expectancy, and replacement and maintenance of fire hydrants as warranted.

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, the Town of Adams, and surrounding communities in assisting in mutual aid. The professionalism and integrity of the Adams Fire Department is appreciated and applauded. The Prudential Committee would like to thank David Lennon, 3rd Assistant Engineer, and the rest of the Volunteers for their continued work on getting the 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, Fire District Assistant Superintendent John Barrett, Water Department Operators Nick Johnson and Derek Marcil. Your dedication and efforts are very much appreciated.

Richard Kleiner has announced his plan to retire in 2017. We would like to thank him for his years of service, and congratulate him on his retirement from the Adams Fire District. We would also like to announce and congratulate Kathy Fletcher on accepting the position of Bookkeeper after Mr. Kleiner's retirement, and Victoria Lassonde on accepting the position of Assistant Clerk & Treasurer. We would also like to welcome Damien Wimpenny to the Water Department as a full time employee.

Respectfully yours,

William J. Cyrulik, Chairman
Thomas A. Satko, Vice-Chairman
Frederick D. Meczywor, Jr., Member

Management's Discussion and Analysis

June 30, 2016

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, 2016. We encourage readers to consider the information presented here, as well as the District's basic financial statements that follow this section.

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 \$3,965,964 (net position), composed of net positions in the governmental activities of \$2,954,725 and in the business-type activities (Water Department) of \$1,011,239. Of this amount, \$681,742 (unrestricted net position) may be used to meet the District's ongoing obligations to citizens and creditors.

Governmental Fund and Enterprise Fund

As of the close of the current fiscal year, the governmental funds reported an ending fund balance of \$1,663,663, which increased \$5,307 from the prior year.

As of the close of the current fiscal year, the enterprise fund reported an ending fund balance of \$1,011,239, which decreased \$9,159 from the prior year.

The District's total debt was \$3,457,654 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 (enterprise) 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 10-11 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 (enterprise) 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 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 District'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 (Enterprise) 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 department can be found on pages 19-21 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 FY16 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.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. Assets exceeded liabilities by \$3,965,964 at the close of the most recent fiscal year.

| ADAMS FIRE DISTRICT NET POSITION | | | | |
|--|----------------------------|-----------------------------|---------------------|---------------------|
| June 30, 2016 | | | | |
| | Primary Government | | | Comparative 2015 |
| | Governmental Activities | Business-type Activities | Total 2016 | |
| Current and other assets | \$ 1,324,259 | \$ 316,597 | \$ 1,640,856 | \$ 3,621,026 |
| Interfund receivable (payable) | 350,071 | (350,071) | --- | --- |
| Capital assets, net | 1,679,864 | 5,062,012 | 6,741,876 | 6,880,880 |
| Total Assets | 3,354,194 | 5,028,538 | 8,382,732 | 10,501,906 |
| Deferred outflows related to pensions | 66,584 | 163,017 | 229,601 | 95,348 |
| Total assets and deferred outflows of resources | 3,420,778 | 5,191,555 | 8,612,333 | 10,597,254 |
| Current liabilities | 10,667 | 3,140 | 13,807 | 27,469 |
| Long-term debt | 64,000 | 3,393,654 | 3,457,654 | 5,652,106 |
| Net pension liability | 237,122 | 503,996 | 741,118 | 554,951 |
| Accumulated unused compensated absences | 54,802 | 30,871 | 85,673 | 80,311 |
| Post employment benefits other than pensions | 99,462 | 248,655 | 348,117 | 307,832 |
| Total Liabilities | 466,053 | 4,180,316 | 4,646,369 | 6,622,669 |
| Net Position | | | | |
| Invested in capital assets, net of related debt | 1,615,864 | 1,668,358 | 3,284,222 | 3,233,720 |
| Unrestricted | 1,338,861 | (657,119) | 681,742 | 740,865 |
| Total Net Position | \$ 2,954,725 | \$ 1,011,239 | \$ 3,965,964 | \$ 3,974,585 |

By far the largest portion of the District's net position (83%) 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 \$681,742 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 \$(657,119) as of June 30, 2016. This deficit is mainly caused by the recording of the net pension amounts which sum to \$340,979 and the post-employment benefits other than pension liability of \$248,655 which are not reimbursable costs at this time.

A summary of changes in net position for the years ended June 30, 2016 and 2015 follows:

| ADAMS FIRE DISTRICT CHANGES IN NET POSITIONS | | | | |
|---|------------------------------------|-------------------------------------|-----------------------|-----------------------------|
| Primary Government | | | | |
| | Governmental Activities | Business-type Activities | Total 2016 | Comparative 2015 |
| Program Revenues: | | | | |
| Charges for services | \$ 494,119 | \$ 1,157,655 | \$ 1,651,774 | \$ 1,527,733 |
| General Revenues: | | | | |
| Earnings on investments | 2,327 | --- | 2,327 | 2,333 |
| Miscellaneous revenues | 21,452 | --- | 21,452 | 1,000 |
| Total Revenues | 371,628 | 1,303,925 | 1,675,553 | 1,531,066 |
| Expenses | | | | |
| Water department | --- | 959,931 | 959,931 | 827,594 |
| Fire Department | 184,511 | --- | 184,511 | 187,706 |
| Street lighting | 133,516 | --- | 133,516 | 129,218 |
| Employee benefits | 50,711 | 265,319 | 316,030 | 382,058 |
| Interest and fiscal charges | 2,352 | 87,834 | 90,186 | 62,554 |
| Total Expenses | 371,090 | 1,313,084 | 1,684,174 | 1,589,130 |
| Transfers | (146,270) | 146,270 | --- | --- |
| Change in Net Position | 538 | (9,159) | (8,621) | (58,064) |
| Net position, beginning as restated (Note 3.E.) | 2,954,187 | 1,020,398 | 3,974,585 | 4,032,649 |
| Net position, ending | <u>\$ 2,954,725</u> | <u>\$ 1,011,239</u> | <u>\$ 3,965,964</u> | <u>\$ 3,974,585</u> |

Major Revenue and Expense Factors Included:

Program revenue increased by \$124,041 or 8.1% from fiscal year 2015, resulting from a combination of water consumption, connection fees, and an increase in water rates.

Water department expenses increased \$132,337 or 16% from fiscal year 2015 to fiscal year 2016. This increase is primarily related to increased costs of operating the water system, including repairs and maintenance as the system ages.

* Note 3.E. refer to page 23 of the District's FY16 Audit Report.

Budgetary Highlights

General Fund

The District's general fund budget sustained it throughout the fiscal year with budget expenses in line with actual expenses.

Enterprise Fund

The Enterprise Fund budget sustained it throughout the fiscal year with expenditures within a comfortable percentage of the amounts budgeted to keep spending to a minimum. The negative variance of \$(42,709) in employee benefits includes an accounting adjustment to record expenses of \$68,586 related to the District's net pension liability and other post-employment benefits obligation, which are long-term projected costs at this time. Taking this into account, the budget variance is a positive \$25,877 (\$42,709 negative variance less \$68,586 long-term projected cost adjustment), which represents under spending in this category. The District does not budget for depreciation expense, but rather budgets for the purchase of capital assets as they occur. Capital assets are either funded with the use of available free cash or through temporary borrowing.

Capital Asset and Debt Administration

The District's investment in capital assets as of June 30, 2016 is \$6,741,876 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, pumping and water storage, machinery and equipment. During fiscal year 2016, the District made improvements to the building at a cost of \$18,720, improvements to the pumping and water storage system at a cost of \$39,118, purchase of a vehicle at a cost of \$20,150, and purchase of meter reading machines at a cost of \$18,000. The capital asset detail by fund is disclosed in Note 3.C. on Page 21-22 of the District's FY16 Audit Report.

Long-term Debt

At the end of the current fiscal year, the District had total debt outstanding of \$3,457,654.

ADAMS FIRE DISTRICT OUTSTANDING DEBT

| | 2016 | Comparative 2015 |
|-----------------|---------------------|---------------------|
| Governmental | | |
| Activities Debt | \$ 64,000 | \$ 96,000 |
| Business-type | | |
| Activities Debt | 3,393,654 | 5,556,106 |
| Total | \$ 3,457,654 | \$ 5,652,106 |

Economic Factors and Next Year's Budgets and Rates

The District has authorized the fiscal 2017 budget as follows:

| | |
|-----------------|---------------------|
| Enterprise Fund | \$ 1,267,574 |
| General Fund | 241,143 |
| Street Lighting | 134,000 |
| Total | \$ 1,642,717 |

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, 2016

| | Primary Government | | Totals |
|--|----------------------------|-----------------------------|---------------------|
| | Governmental Activities | Business-type Activities | |
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | | | |
| Cash and cash equivalents | \$ 1,157,513 | \$ --- | \$ 1,157,513 |
| Accounts receivable | 166,746 | 313,878 | 480,624 |
| Inventory | --- | 2,719 | 2,719 |
| Interfund receivable (payable) | 350,071 | (350,071) | --- |
| Capital assets, net | 1,679,864 | 5,062,012 | 6,741,876 |
| Total assets | 3,354,194 | 5,028,538 | 8,382,732 |
| Deferred outflows of resources | | | |
| Deferred outflows related to pensions | 66,584 | 163,017 | 229,601 |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | 3,420,778 | 5,191,555 | 8,612,333 |
| LIABILITIES | | | |
| Accounts payable and other current liabilities | 10,667 | 3,140 | 13,807 |
| Current portion of long-term debt | 32,000 | 171,903 | 203,903 |
| Noncurrent liabilities: | | | |
| Long-term debt | 32,000 | 3,221,751 | 3,253,751 |
| Net pension liability | 237,122 | 503,996 | 741,118 |
| Accumulated unused compensated absences | 54,802 | 30,871 | 85,673 |
| Postemployment benefits other than pensions | 99,462 | 248,655 | 348,117 |
| TOTAL LIABILITIES | 466,053 | 4,180,316 | 4,646,369 |
| NET POSITION | | | |
| Invested in capital assets, net of related debt | 1,615,864 | 1,668,358 | 3,284,222 |
| Unrestricted | 1,338,861 | (657,119) | 681,742 |
| TOTAL NET POSITION | \$ 2,954,725 | \$ 1,011,239 | \$ 3,965,964 |

**ADAMS FIRE DISTRICT
STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2016

| | Program Revenues | | Net (Expense) Revenue and Changes in Net Position | | |
|---------------------------------|---------------------|-------------------------|--|-----------------------------|-----------------|
| | Expenses | Charges for Services | Governmental Activities | Business-type Activities | Total |
| FUNCTIONS/PROGRAMS | | | | | |
| Governmental activities | | | | | |
| Fire department | \$ 184,511 | \$ 353,592 | \$ 169,081 | \$ --- | \$ 169,081 |
| Street lighting | 133,516 | 140,527 | 7,011 | --- | 7,011 |
| Employee benefits | 50,711 | --- | (50,711) | --- | (50,711) |
| Interest and fiscal charges | 2,352 | --- | (2,352) | --- | (2,352) |
| Total governmental activities | 371,090 | 494,119 | 123,029 | --- | 123,029 |
| Business-type activities | | | | | |
| Water department | 1,313,084 | 1,157,655 | --- | (155,429) | (155,429) |
| TOTAL GOVERNMENT | \$ 1,684,174 | \$ 1,651,774 | 123,029 | (155,429) | (32,400) |

General revenues

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Earnings on investments | 2,327 | --- | 2,327 | --- | 2,327 |
| Miscellaneous revenues | 21,452 | --- | 21,452 | --- | 21,452 |
| Transfers | (146,270) | 146,270 | (146,270) | 146,270 | --- |
| Total general revenues and transfers | (122,491) | 146,270 | (122,491) | 146,270 | 23,779 |
| CHANGE IN NET POSITION | | | | | |
| Net position, beginning as restated (Note 3.E.) | 538 | 2,954,187 | 2,954,187 | (9,159) | (8,621) |
| NET POSITION, ENDING | \$ 2,954,725 | \$ 1,011,239 | \$ 1,011,239 | \$ 3,965,964 | \$ 3,965,964 |

* Note 3.E. refers to page 23 of the District's FY16 Audit Report.

ADAMS FIRE DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS

June 30, 2016

| | General | Total Governmental Funds |
|--|---------------------|--------------------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 1,157,513 | \$ 1,157,513 |
| Accounts receivable | 166,746 | 166,746 |
| Interfund receivable | 350,071 | 350,071 |
| TOTAL ASSETS | 1,674,330 | 1,674,330 |
| LIABILITIES AND FUND BALANCES | | |
| LIABILITIES | | |
| Accounts payable | 10,667 | 10,667 |
| Total liabilities | 10,667 | 10,667 |
| FUND BALANCES | | |
| Committed | 135,535 | 135,535 |
| Assigned | 89,639 | 89,639 |
| Unassigned | 1,438,489 | 1,438,489 |
| Total fund balances | 1,663,663 | 1,663,663 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 1,674,330 | |

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. | 1,679,864 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. | (118,802) |
| Net pension liability | (170,538) |
| Post-employment benefits other than pensions | (99,462) |
| Net position of governmental activities | \$ 2,954,725 |

ADAMS FIRE DISTRICT

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

For the Year Ended June 30, 2016

| | General | Total Governmental Funds |
|--|---------------------|--------------------------------|
| REVENUES | | |
| Charges for services | \$ 494,119 | \$ 494,119 |
| Earnings on investments | 2,327 | 2,327 |
| Miscellaneous revenues | 21,452 | 21,452 |
| TOTAL REVENUES | 517,898 | 517,898 |
| EXPENDITURES | | |
| Fire department | 143,221 | 143,221 |
| Street lighting | 133,516 | 133,516 |
| Employee benefits | 24,082 | 24,082 |
| Debt Service: | | |
| Principal retirement | 32,000 | 32,000 |
| Interest and fiscal charges | 2,352 | 2,352 |
| Capital outlays | 31,150 | 31,150 |
| TOTAL EXPENDITURES | 366,321 | 366,321 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 151,577 | 151,577 |
| OTHER FINANCING SOURCES (USES) | | |
| Transfers to Enterprise Fund | (146,270) | (146,270) |
| TOTAL OTHER FINANCING SOURCES (USES) | (146,270) | (146,270) |
| Net change in fund balances | 5,307 | 5,307 |
| Fund balances, beginning | 1,658,356 | 1,658,356 |
| FUND BALANCES, ENDING | \$ 1,663,663 | \$ 1,663,663 |

ADAMS FIRE DISTRICT

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

For the Year Ended June 30, 2016

| | General Fund | | | |
|---|-----------------|-----------------|--------------------|------------------------|
| | Budget | | Actual | Variance |
| | Original | Final | Budgetary Basis | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | \$ 358,095 | \$ 358,095 | \$ 494,119 | \$ 136,024 |
| Earnings on investments | --- | --- | 1,211 | 1,211 |
| Miscellaneous revenues | --- | --- | 21,452 | 21,452 |
| | <u>358,095</u> | <u>358,095</u> | <u>516,782</u> | <u>158,687</u> |
| TOTAL REVENUES | | | | |
| EXPENDITURES | | | | |
| Fire department | 162,855 | 162,855 | 145,381 | 17,474 |
| Street lighting | 134,000 | 134,000 | 133,516 | 484 |
| Employee benefits | 26,888 | 26,888 | 24,082 | 2,806 |
| Debt Service: | | | | |
| Principal retirement | 32,000 | 32,000 | 32,000 | --- |
| Interest and fiscal charges | 2,352 | 2,352 | 2,352 | --- |
| Capital outlay | 74,150 | 74,150 | 74,150 | --- |
| | <u>432,245</u> | <u>432,245</u> | <u>411,481</u> | <u>20,764</u> |
| TOTAL EXPENDITURES | | | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(74,150)</u> | <u>(74,150)</u> | <u>105,301</u> | <u>179,451</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Revenue appropriation for particular purposes | 122,150 | 122,150 | 122,150 | --- |
| Resources used from other available funds | --- | 98,270 | 98,270 | --- |
| Transfers out to Enterprise Fund | (48,000) | (146,270) | (146,270) | --- |
| | <u>74,150</u> | <u>74,150</u> | <u>74,150</u> | <u>---</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | | | | |
| EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES | <u>\$ ---</u> | <u>\$ ---</u> | <u>\$ 179,451</u> | <u>\$ 179,451</u> |

ADAMS FIRE DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND

June 30, 2016

| | Business-Type Activities Enterprise Fund (Water Fund) |
|--|--|
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | |
| Accounts receivable | \$ 313,878 |
| Inventory | 2,719 |
| Total current assets | <u>316,597</u> |
| Capital assets, net | <u>5,062,012</u> |
| Total assets | 5,378,609 |
| Deferred outflows of resources | |
| Deferred outflows related to pensions | <u>163,017</u> |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | <u><u>5,541,626</u></u> |
| LIABILITIES | |
| Warrants and other payables | 3,140 |
| Interfund payable | 350,071 |
| Long-term debt | 3,393,654 |
| Net pension liability | 503,996 |
| Accumulated unused compensated absences | 30,871 |
| Postemployment benefits other than pensions | <u>248,655</u> |
| TOTAL LIABILITIES | <u>4,530,387</u> |
| NET POSITION | |
| Invested in capital assets, net of related debt | 1,668,358 |
| Unrestricted | <u>(657,119)</u> |
| TOTAL NET POSITION | <u><u>\$ 1,011,239</u></u> |

ADAMS FIRE DISTRICT

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

For the Year Ended June 30, 2016

| | Business-Type Activities -- Enterprise Fund Water Fund | | | Variance Positive (Negative) |
|--|---|-------------------|---------------------|------------------------------------|
| | Original Budget | Final Budget | Actual | |
| OPERATING REVENUES | | | | |
| Charges for services | \$ 1,252,011 | \$ 1,252,011 | \$ 1,157,655 | \$ (94,356) |
| TOTAL OPERATING REVENUES | 1,252,011 | 1,252,011 | 1,157,655 | (94,356) |
| OPERATING EXPENSES | | | | |
| Cost of sales and services | 412,304 | 412,304 | 394,810 | 17,494 |
| Employee benefits | 222,610 | 222,610 | 265,319 | (42,709) |
| Professional fees | 30,625 | 30,625 | 25,036 | 5,589 |
| Office expense | 32,588 | 32,588 | 26,675 | 5,913 |
| Building expense | 20,530 | 20,530 | 16,570 | 3,960 |
| Communications | 4,760 | 4,760 | 4,243 | 517 |
| Insurance | 30,343 | 30,343 | 25,537 | 4,806 |
| Water system and pumping station expenses | 257,340 | 257,340 | 241,441 | 15,899 |
| Road machinery expense | 16,500 | 16,500 | 14,741 | 1,759 |
| Depreciation | --- | --- | 210,878 | (210,878) |
| TOTAL OPERATING EXPENSES | 1,027,600 | 1,027,600 | 1,225,250 | (197,650) |
| OPERATING INCOME (LOSS) | 224,411 | 224,411 | (67,595) | (292,006) |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| Interest expense | (97,019) | (97,019) | (87,834) | 9,185 |
| TOTAL NONOPERATING REVENUES (EXPENSES) | (97,019) | (97,019) | (87,834) | 9,185 |
| INCOME (LOSS) BEFORE TRANSFERS | 127,392 | 127,392 | (155,429) | (282,821) |
| Transfers in from General Fund | 48,000 | 146,270 | 146,270 | --- |
| CHANGE IN NET POSITION | \$ 175,392 | \$ 273,662 | (9,159) | \$ (282,821) |
| Net position, beginning, as restated (Note 3.E.) | | | 1,020,398 | |
| NET POSITION, ENDING | | | \$ 1,011,239 | |

* Note 3.E. refers to page 23 of the District's FY16 Audit Report.

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

For the Year Ended June 30, 2016

| | Business-Type Activities Enterprise Fund (Water Fund) |
|---|--|
| Cash flows from operating activities | |
| Receipts from customers | \$ 1,174,627 |
| Payments to suppliers | (563,216) |
| Payments to employees | (392,464) |
| Net cash provided (used) by operating activities | <u>218,947</u> |
| Cash flows from noncapital financing activities | |
| Decrease in interfund receivable | 1,617,012 |
| Increase in interfund payable | 350,071 |
| Transfers in from General Fund | 146,270 |
| Net cash provided (used) by noncapital financing activities | <u>2,113,353</u> |
| Cash flows from capital and related financing activities | |
| Purchases of capital assets | (82,014) |
| Principal paid on capital debt | (2,162,452) |
| Interest paid on capital debt | (87,834) |
| Net cash provided (used) by capital and related financing activities | <u>(2,332,300)</u> |
| INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | --- |
| Cash and equivalents, beginning | <u>---</u> |
| CASH AND EQUIVALENTS, ENDING | <u>\$ ---</u> |
| Reconciliation of operating income to net cash provided (used) by operating activities | |
| Operating income (loss) | \$ (67,595) |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities: | |
| Depreciation | 210,878 |
| (Increase) decrease in operating assets: | |
| Accounts receivables, net | 16,972 |
| Increase (decrease) in operating liabilities: | |
| Warrants and other payables | (12,240) |
| Net pension liability | 33,045 |
| Accumulated unused compensated absences | 2,346 |
| Postemployment benefits other than pensions | 35,541 |
| Net cash provided by operating activities | <u>\$ 218,947</u> |

ADAMS FIRE DISTRICT
RECONCILIATION OF TREASURER'S CASH

On June 30, 2016

As of June 30, 2016 cash consisted of the following balances:

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

| | |
|--------------------------|----------------|
| TD Bank | \$ 442,875 |
| Easthampton Savings Bank | 248,180 |
| Adams Community Bank | 100,218 |
| Unibank | <u>366,240</u> |

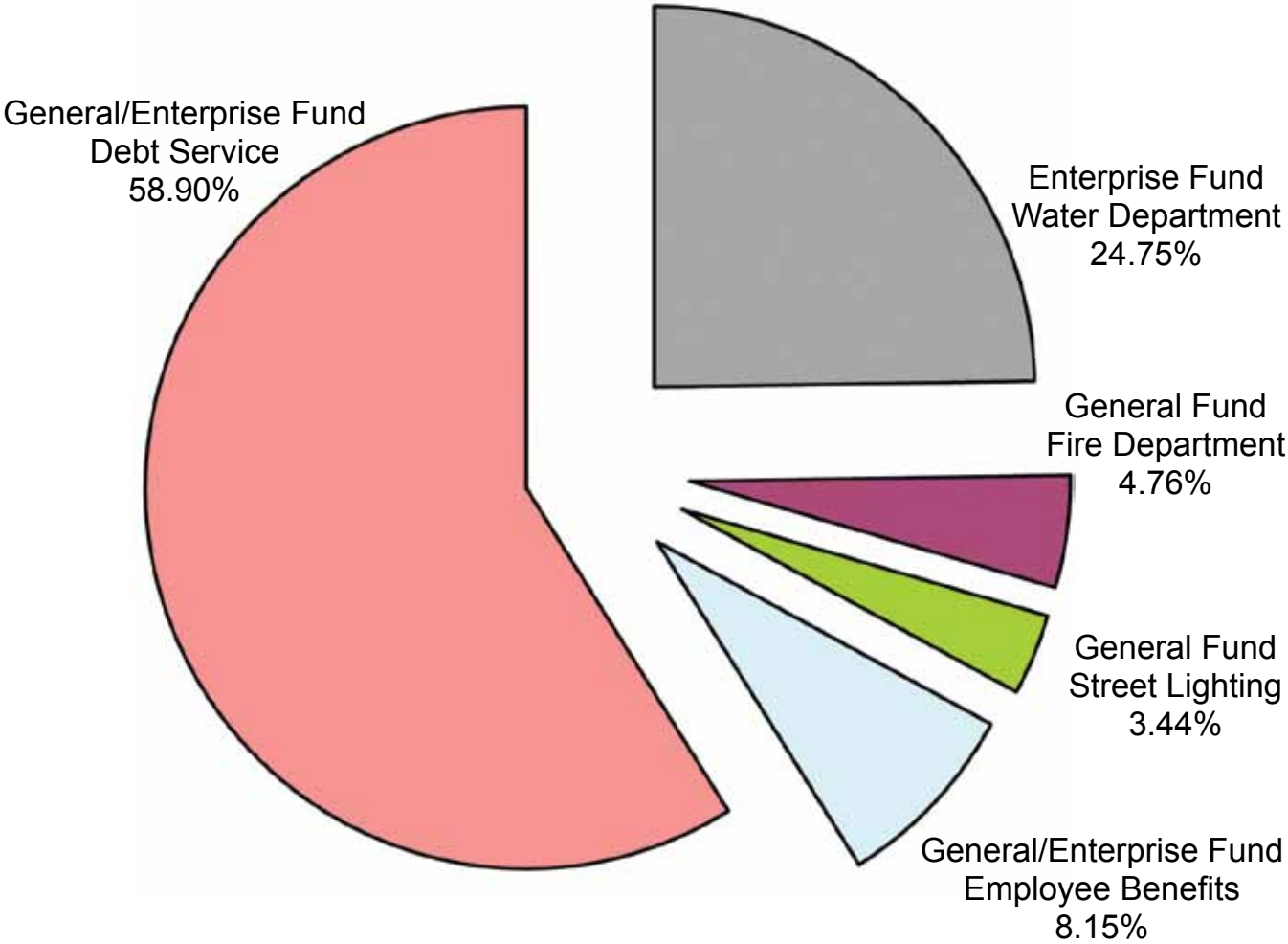
| | |
|---------------------------------------|---------------------|
| Total cash and short-term investments | <u>\$ 1,157,513</u> |
|---------------------------------------|---------------------|

Cash and time deposits are presented in the financial statements as follows:

| | |
|--------------|---------------------|
| General fund | <u>\$ 1,157,513</u> |
|--------------|---------------------|

Fiscal 2016 Expenditures

FISCAL 2016 EXPENDITURES



**ADAMS FIRE DISTRICT
FISCAL 2016 EXPENDITURES \$3,878,626.00**

| | | TOTAL EXPENDITURES | |
|--------------------------------------|------------------------|-------------------------------|----------------|
| Enterprise Fund Water Department | \$ 959,931.00 | \$ 3,878,626.00 | 24.75% |
| General Fund Fire Department | \$ 184,511.00 | \$ 3,878,626.00 | 4.76% |
| General Fund Street Lighting | \$ 133,516.00 | \$ 3,878,626.00 | 3.44% |
| General/Enterprise Employee Benefits | \$ 316,030.00 | \$ 3,878,626.00 | 8.15% |
| General/Enterprise Fund Debt Service | \$ 2,284,638.00 | \$ 3,878,626.00 | 58.90% |
| | \$ 3,878,626.00 | | 100.00% |

Long Term Debt

| | Interest Rate | Principal Amount | Date Issued | Date of Maturity | Principal Outstanding June 30, 2016 | Interest Outstanding June 30, 2016 |
|---|---------------|------------------------|-------------|------------------|-------------------------------------|------------------------------------|
| Fire Truck | 2.45% | \$ 160,000.00 | 9/4/12 | FY2017 | \$ 32,000.00 | \$ 1,568.00 |
| Hale's Hill Project MA Water Pollution Abatement Trust | 2.00% | \$ 2,133,736.00 | 12/18/07 | FY2028 | \$ 1,662,512.00 | \$ 207,418.56 |
| Water Main Project | 0.55% | \$ 1,779,231.00 | 8/2/13 | FY2052 | \$ 1,731,143.00 | \$ 880,706.88 |
| Total Indebtedness | | \$ 4,072,967.00 | | | \$ 3,425,655.00 | \$ 1,089,693.44 |

3 YEAR BUDGET COMPARISON

| Category | FY2014 7/1/13-6/30/14 | FY2015 7/1/14-6/30/15 | FY2016 7/1/15-6/30/16 |
|------------------------|--------------------------|--------------------------|--------------------------|
| Total Recurring Items | \$ 1,372,352.00 | \$ 1,373,544.32 | \$ 1,642,715.26 |
| Total Warrant Articles | \$ 86,185.00 | \$ 60,000.00 | \$ 774,347.00 |
| BUDGET TOTALS | \$ 1,458,537.00 | \$ 1,433,544.32 | \$ 2,417,062.26 |

2016 Chief Engineer's Report

The Adams Fire Department had a busy 2016. We responded to 272 calls for assistance. These calls covered a wide range of challenges, and were handled with the professionalism that has been the cornerstone of the Adams Fire Department and the Alert Hose Company for the last 140 years.

A partial breakdown of the 272 calls is as follows:

- Building Fires/Cooking/
Chimney/Boilers/
Vehicles/Outside 40
- E.M.S. Related 58
- Alarm Activations 76

The most notable and most publicized building fire of 2016 was the June 3rd fire at 72 Park St. This fire was brought under control by the combined efforts of Adams, North Adams, Clarksburg, Williamstown, Cheshire, Lanesboro, and Dalton Fire Departments. The Adams Police Department, the Adams Ambulance Service, the Adams Forest Wardens, the Adams Water Department, and the North Adams Ambulance Rehabilitation Unit also provided vital assistance, as well as the many citizens of the community who provided additional support with bottled water and light snacks.

Other building fires worth noting occurred on High Street April 3rd, the Louison House on Old Columbia Street on June 26th, and the fire on the roof of the McDonalds restaurant on Commercial Street on December 20th.

We continued to honor our mutual aid agreements with neighboring communities with requests in 2016 that included responses for structure fires, car fires, chimney fires, and stand by assignments in that community's station. As aforementioned, other fire departments came to our assistance when the Incident Commander of a particular scene deemed that additional personnel and equipment would be needed.

The Adams Fire Department was awarded another Assistance to Firefighters Grant (AFG) through the federal government program. This particular grant is a regional grant, that will allow for the replacement of all of the departments older 4-inch supply hose and some smaller diameter hose as well as some nozzles. As this report is being written, the Tower Ladder that is to replace the 1987 Ladder 1 that was made possible by the 2015 AFG Grant is in its last few months of production, with a possible delivery date of May 2017. Two major obstacles had to be overcome before the Tower Ladder could be ordered. Those being the apparatus floor had to be reinforced to sustain the weight of the vehicle and a portion of a support beam in the apparatus bay had to be altered for clearance purposes.

Without the approval and capital outlay of additional funds by the Prudential Committee and without the support of the Clerk & Treasurer and Water Superintendent, the AFG Grant was in jeopardy of being rescinded.

With this being my last Annual Report, I would like to thank all of the Prudential Committee Members and Water District employees that I have had the pleasure of working with over the last six years. We were able to work along side each other to bring the best possible service to all Adams citizens whether they reside in or out of the Adams Fire District.

I don't know how to begin to thank the Engineers of the Adams Fire Department and the members of the Alert Hose Company #1 for the honor of leading you. Your efforts on and off the fire ground continue to be held with the highest esteem by your peers throughout Berkshire County and beyond. I know you will continue to perform your duties and responsibilities with professionalism and dedication as our brothers and sisters who came before us have done for over 140 years.

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 Piscioneri, Jr. | First Asst. Foreman (past Foreman) | 28 |
| Cory Adelt | Second Asst. Foreman | 16 |
| Michael Therrien | Secretary (past Foreman) | 9 |
| Andrew Gigliotti | Treasurer | 18 |
| Deacon Greg LaFreniere | Chaplain | 2 |



Above and right - fire at 72 Park Street - June 3, 2016

photo courtesy of Anita Louise Gutmann

Alert Hose Company No. 1

MEMBERS OF THE ALERT HOSE COMPANY

| | |
|---|----|
| Bryan Albano | 1 |
| Christopher Bidy (elected Sept. 2016) | |
| Andrew Bourdon | 1 |
| Andrew Brown (past Foreman) (resigned Jan. 2016) | 20 |
| Mike Daigneault | 16 |
| Andrea Fitzgerald | 2 |
| William A. Gero (past Foreman) | 44 |
| Jason Godfrey | 7 |
| Damon Grimes (elected Nov. 2016) | |
| Dylan Grimes | 3 |
| Joseph P. Koscinski (past Foreman) | 43 |
| Robert Krzanik | 13 |
| Dana Labbee | 19 |
| Eric Lapine (resigned April 2016) | 13 |
| Julie Lech | 4 |
| Jason Leja (past Foreman) | 18 |
| Eric Mallet | 5 |
| Fred Meczywor Jr. (resigned Aug. 2016) | 13 |
| Michael Mullany | 10 |
| Richard P. Ouellette | 59 |
| Wilfred Parmenter, Jr. | 24 |
| Anthony J. Piscioneri | 43 |
| Thomas A. Romaniak (past Foreman) (resigned Nov. 2016) | 32 |
| Joshua Sworzen | 3 |
| Brian Tatro | 10 |
| Mark J. Therrien | 30 |



photo courtesy of Anita Louise Gutmann

IN MEMORIAM



John Ashton
Henry Grosz
David Shears
William Chittenden



photo courtesy of Anita Louise Gutmann



Fire District Superintendent's Report

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

PUMPING

Water pumped from the District's well field:

| | |
|-----------------------|--------------------|
| January | 26,296,000 |
| February | 26,801,000 |
| March | 31,838,000 |
| April | 26,985,000 |
| May | 28,943,000 |
| June | 30,652,000 |
| July | 29,321,000 |
| August | 27,545,000 |
| September | 26,594,000 |
| October | 26,021,000 |
| November | 24,829,000 |
| December | 25,722,000 |
| Total Gallons: | 331,547,000 |

WATER MAIN / SERVICE LEAKS

| Date | Location | Line Size |
|---------|----------------------------|-----------|
| 2-17-16 | 76 Friend Street | ¾" |
| 2-19-16 | 16 West Road | 6" |
| 3-16-16 | 19-21 Pleasant Street | ¾" |
| 3-30-16 | Sayles And Hughes Street | 4" |
| 3-25-16 | Off Spring Street | 4" |
| 4-18-16 | Orchard Street | 4" |
| 5-9-16 | Behind 24 North Summer St. | 1" |
| 5-18-16 | 1 Stanley Street | 2" |
| 5-26-16 | 37.5 Mill Street | ¾" |
| 6-20-16 | 17 Power Street | ¾" |
| 7-2-16 | Daniels Court | 2" |
| 7-13-16 | 17 Commercial Street | 2" |
| 8-3-16 | 22 Pine Street | ¾" |
| 8-16-16 | 14 Columbia Terrace | ¾" |
| 8-30-16 | 1 Burns Lane | 1" |
| 9-14-16 | West Burt Street | 6" |

| Date | Location | Line Size |
|----------|-----------------------|-----------|
| 10-25-16 | Senecal Terrace | 1" |
| 11-7-16 | 41 Forest Park Avenue | ¾" |
| 12-1-16 | 60 Commercial Street | ¾" |
| 12-2-16 | Newark Street | 4" |
| 12-5-16 | Commercial Street | 16" |

FIRE HYDRANT

Replacements

Front of 161 Friend Street

Front of 6 Quaker Street

Front of 53 Melrose Street

Front of 8 East Street

Front of 6 Harding Avenue

Repairs

Front of 63 Meadow Street

Front of 23-27 Edmunds Street

North Summer Street Corner of Jordan Street

Front of 13 Spring Street

Front of 39-41 Apremont Street

Water System Update

The Adams Fire District has completed the second round of fire hydrant and water main flushing. During this program, we discovered 5 hydrants that needed and have been repaired and 5 that were replaced (see locations above). We will continue to flush hydrants on an annual basis.

The Adams Fire District has also completed the engineering and bidding of the Notch Road booster pump station construction which will follow in 2017. We have been approved for financing from the Mass-DEP for the rehab of our Well #4. This well has not been upgraded since the original construction in 1978 and is the main water producer for the District. The engineering has begun and the rehab construction will follow in 2017.

Water Quality Testing

There are eleven registered testing locations throughout the Adams Fire District water system. A monthly sample is taken from each location and sent to Howard Labs. There were no violations for total coliform in 2016. We also sampled for iron, manganese, and nitrate. All samples were below the MassDEP standards. Please see Adams Fire District drinking water quality report for more detailed information.



Recommendation

I would like to see the District pursue a water meter replacement and installation program and also continue to update the distribution system.



Fire District Building

The District has done some much needed modifications to the Fire Station to accept the new ladder truck. The modifications were to support the floor underneath the truck with additional beams and also to cut, raise, and reinforce the beam over the truck to accept the height of the truck.

Conclusion

I would like to take this opportunity to thank the Prudential Committee, Fire Chief Paul J. Goyette, the dedicated Engineers, the Alert Hose Company, Fire District Assistant Superintendent John C. Barrett, and all of the Fire District employees for their hard work and dedication; it is greatly appreciated.



Respectfully submitted,

William D. Cyrulik
Fire District
Superintendent

Top Left:
*Mid-construction
for overhead beam.*

Left:
*Pre-construction
for overhead beam.*

Top Right:
*Completed construction
for overhead beam*

Record of Annual Fire District Meeting - May 10, 2016

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.

Richard G. Kleiner, 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 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 Prudential Committeeman
for a term of two years

The 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 Fire District Clerk were as follows:

CHECKERS:

| | |
|----------------|---------------|
| IN | OUT |
| Marion Czarnik | Jean Kondej |
| Carol LaPlante | Carol Graves |
| Irene Belch | Frances Bassi |

COUNTERS/TABULATORS:

Barbara Bennett
Denise Sadlowski

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

At 6:00 p.m., the 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 7:21 p.m.

| | VOTES CAST | VOTERS | ELIGIBLE VOTERS |
|---------------|---------------|--------------|--------------------|
| Precinct 1 | 5 | 972 | 972 |
| Precinct 2 | 17 | 1,076 | 1,044 |
| Precinct 3 | 12 | 1,044 | 943 |
| Precinct 4 | 15 | 970 | 938 |
| Precinct 5 | 23 | 1,133 | 1,026 |
| TOTALS | 72 | 5,195 | 4,923 |

Prudential Committee for Three Years

| | <i>Total Votes Cast</i> |
|-----------------|-------------------------|
| Blanks | 20 |
| Write-Ins | |
| Thomas A. Satko | 37 |
| Fred Meczywor | 1 |
| George Haddad | 3 |
| Allen Mendel | 2 |
| James Taylor | 3 |
| Steve Brown | 1 |
| Rick Tarsa | 1 |
| Bill Wilson | 1 |
| Dave Richardson | 1 |
| Roy Thompson | 2 |
| | 72 |

The Moderator declared Thomas A. Satko elected to the Prudential Committee for a three-year term expiring in 2019. He was sworn to this office by the Fire District Clerk.

Prudential Committee for Two Years

| | <i>Total Votes Cast</i> |
|--------------------|-------------------------|
| Blanks | 51 |
| Write-Ins | |
| Thomas A. Satko | 9 |
| Steve Meczywor | 3 |
| George Haddad | 1 |
| Allen Mendel | 3 |
| Ed Capeless | 1 |
| Richard G. Kleiner | 1 |
| John Pansecchi | 1 |
| Dave Richardson | 1 |
| Roy Thompson | 1 |
| | 72 |

There was a failure to elect declared by Richard G. Kleiner for the two-year term expiring in 2018.

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 tenth day of May 2016, to act upon the following articles.

The Moderator called the business meeting to order at 7:00 p.m., with thirty-two (32) 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 2015 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 2015, 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, 2016.

Prudential Committee:

| | |
|----------------------------|------------------|
| Chairman | \$ 750.00 |
| Member | 500.00 |
| Member | 500.00 |
| Clerk and Treasurer | 1,718.90 |
| Chief Engineer | 14,794.68 |

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, 2016 through June 30, 2017, 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 \$375,142.60 for the General Fund and that the Fire District vote to raise and appropriate the sum of \$1,267,573.66 for the Enterprise Fund and that the sum of \$236,475.00 be appropriated from Surplus Revenue, and that the sum of \$118,872.00 be appropriate from the Stabilization Fund, and that the sum of \$419,000.00 be appropriate from the State Revolving Fund Loan/Grant 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:

GENERAL FUND

Administration

| | | |
|---------------------------------------|----|--------------|
| Prudential Committee Salaries | \$ | 525.00 |
| Clerk and Treasurer's Salary | | 515.67 |
| Bookkeeper's Salary | | 21,049.19 |
| Fire District Office Wages | | 28,435.81 |
| Fire District Office Wages - Overtime | | 600.00 |
| Fire District Office Expense | | 13,726.20 |
| Legal Services & Claims | | 2,700.00 |
| Audit of District Accounts | | 8,100.00 |
| Fire District Building Expense | | 8,902.00 |
| Actuarial Valuation Services | | 750.00 |
| Communications | | 2,055.00 |
| | | \$ 87,358.87 |

Fire Department

| | | |
|--------------------------------|----|--------------|
| Chief Engineer's Salary | \$ | 14,794.68 |
| Chief Engineer's Expense | | 1,975.00 |
| Fire Department Expense | | 23,500.00 |
| Stipends Volunteer Fireman | | 3,200.00 |
| Certifications and Inspections | | 4,700.00 |
| Hydrants | | 10,500.00 |
| Maturing Debt | | 32,000.00 |
| Interest on Maturing Debt | | 1,568.00 |
| Grants | | 5,000.00 |
| | | \$ 97,237.68 |

Fire Alarm

| | | |
|---------------------------|----|--------|
| Fire Alarm System Expense | \$ | 400.00 |
|---------------------------|----|--------|

Street Lighting

| | | |
|-----------------|--|--------------|
| Street Lighting | | \$134,000.00 |
|-----------------|--|--------------|

Employees Benefits

| | | |
|-------------------------------------|----|--------------|
| Employees Group Insurance | \$ | 16,376.79 |
| Unemployment Compensation Insurance | | 360.00 |
| Contributory Retirement System | | 13,581.27 |
| | | \$ 30,318.06 |

Insurance

| | | |
|-----------|----|-----------|
| Insurance | \$ | 25,827.99 |
|-----------|----|-----------|

ENTERPRISE FUND

Administration

| | | |
|---------------------------------------|----|-----------|
| Prudential Committee Salaries | \$ | 1,225.00 |
| Clerk and Treasurer's Salary | | 1,203.23 |
| Bookkeeper's Salary | | 49,114.78 |
| Fire District Office Wages | | 66,359.55 |
| Fire District Office Wages - Overtime | | 1,400.00 |
| Fire District Office Expense | | 32,027.80 |
| Legal Services & Claims | | 6,300.00 |
| Audit of District Accounts | | 18,900.00 |

| | | |
|--------------------------------|--|--------------|
| Fire District Building Expense | | 20,898.00 |
| Actuarial Valuations Services | | 1,750.00 |
| Communications | | 4,795.00 |
| | | \$203,973.36 |

Water Department

| | | |
|-------------------------------------|----|--------------|
| Superintendent's Salary | \$ | 68,572.39 |
| Superintendent's Expense | | 2,800.00 |
| Water Department Wages | | 199,022.92 |
| Water Department Wages - Overtime | | 35,160.84 |
| Water System Expense | | 117,490.00 |
| Pumping Stations Expense | | 89,800.00 |
| Road Machinery Expense | | 16,700.00 |
| Water Department Clothing Allowance | | 2,000.00 |
| Engineering Services | | 12,000.00 |
| Maturing Debt | | 171,903.04 |
| Interest on Maturing Debt | | 82,019.42 |
| | | \$797,468.61 |

Employees Benefits

| | | |
|-------------------------------------|----|---------------|
| Employees Group Insurance | \$ | 141,608.74 |
| Unemployment Compensation Insurance | | 840.00 |
| Contributory Retirement System | | 92,050.76 |
| | | \$ 234,499.50 |

Insurance

| | | |
|-----------|----|-----------|
| Insurance | \$ | 31,632.19 |
|-----------|----|-----------|

VOTE Upon motion made and duly seconded, thirty-two Fire District voters present voted to raise and appropriate, the sum of \$375,142.60 for the General Fund and the Fire District vote to raise and appropriate the sum of \$1,267,573.66 for the Enterprise Fund and the sum of \$236,475.00 be appropriated from Surplus Revenue, and the sum of \$118,872.00 be appropriate from the Stabilization Fund, and the sum of \$419,000.00 be appropriate from the State Revolving Fund Loan/Grant 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.

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 Absence 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 Radio Read Meter Replacement Program, or take any other action in relation thereto.

RECOMMENDATION We recommend that the Fire District vote to appropriate from the Stabilization Fund, the sum of \$66,872.00 for the purpose stated above.

VOTE Upon motion made and duly seconded, the Fire District voters present unanimously voted to appropriate from the Stabilization fund, the sum of \$66,872.00 for the Radio Read Meter Replacement Program.

ARTICLE 10. To see if the Fire District will vote to appropriate from the Stabilization Fund, a sum of money to fund the purchase of a vehicle with a Utility Body, or take any other action in relation thereto.

RECOMMENDATION We recommend that the Fire District vote to appropriate from the Stabilization Fund, the sum of \$52,000.00 for the purpose stated above.

VOTE Upon motion made and duly seconded, the Fire District voters present unanimously voted to appropriate from the Stabilization Fund, the sum of

\$52,000.00 to fund the purchase of a vehicle with a Utility Body.

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 upgrade the Notch Road Pumping Station , 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 \$100,000.00 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 \$100,000.00 to upgrade the Notch Road Pumping Station.

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 Study of the Bassett Reservoir, 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 \$1,475.00 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 \$1,475.00 for a Study of the Bassett Reservoir.

ARTICLE 13. To see if the Fire District will vote to raise and appropriate and/or appropriate from available funds in the treasury, and/ or borrow a sum of money for the Well #4 Pumping Station Rehab, or take any other action in relation thereto.

RECOMMENDATION We recommend that the Fire District vote to appropriate from a State Revolving Fund Loan/Grant, the sum of \$419,000.00 for the purpose stated above.

VOTE Upon motion made and duly seconded, the Fire District voters present unanimously voted to appropriate from a State Revolving Fund Loan/Grant, the sum of \$419,000.00 for the Well #4 Pumping Station Rehab.

ARTICLE 14. 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 Engineering Costs related to the Well #4 Pumping Station Rehab, or take any other action in relation thereto.

RECOMMENDATION We recommend that the Fire District vote to appropriate from available funds from the treasury, the sum of \$85,000.00 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 \$85,000.00 for Engineering costs related to the Well #4 Pumping Station Rehab.

ARTICLE 15. 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 16. 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 7:20 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 | \$ 1,642,716.26 | | | |
| Article 7 | | \$ 40,000.00 | | |
| Article 8 | | \$ 10,000.00 | | |
| Article 9 | | | | \$ 66,872.00 |
| Article 10 | | | | \$ 52,000.00 |
| Article 11 | | \$ 100,000.00 | | |
| Article 12 | | \$ 1,475.00 | | |
| Article 13 | | | \$ 419,000.00 | |
| Article 14 | | \$ 85,000.00 | | |
| TOTALS | \$ 1,642,716.26 | \$ 236,475.00 | \$ 419,000.00 | \$ 118,872.00 |

Total Voted Fiscal Year 2017 Budget: \$ 2,417,063.26

A true record:
Attest Richard G. Kleiner

Richard G. Kleiner
Fire District Clerk

Commonwealth of Massachusetts

OFFICIAL BALLOT

FOR THE

ADAMS FIRE DISTRICT

TUESDAY, MAY 10, 2016



CLERK OF ADAMS FIRE DISTRICT

SPECIMEN BALLOT FOR THE ADAMS FIRE DISTRICT
TUESDAY, MAY 10, 2016

To Vote, Mark a Cross in Space at right

| | |
|---|---------------------|
| Prudential Committee for Three Years | Vote for One |
| Write In | |
| | |
| Prudential Committee for Two Years | Vote for One |
| Write In | |
| | |

Street Lighting



**Fire
Protection**



Water