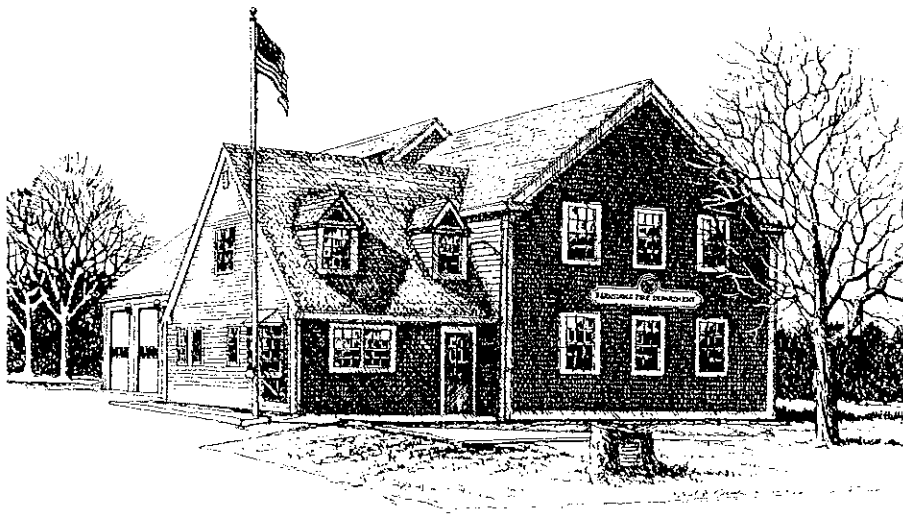


# Barnstable Fire District



## *Annual Report Fiscal Year 2016*

Barnstable, Massachusetts

Annual Election: Saturday, May 6, 2017 8:30 - 11:30 AM  
Barnstable Fire Station

*MUNDAY*

Annual Meeting: ~~Wednesday~~, May 15, 2017 7:30 PM  
Barnstable/West Barnstable Elementary School

## **BARNSTABLE FIRE DISTRICT OFFICERS**

### **TERM EXPIRES**

#### **MODERATOR:**

Matthew J. Bresette

2017

#### **PRUDENTIAL COMMITTEE:**

Joshua Miller

2019

William A. Jones III (Chairman)

2018

Peter Eastman

2017

#### **BOARD OF WATER COMMISSIONERS:**

David Jones (Chairman)

2019

Evelyn Bassett

2018

Stephen Whitmore

2017

#### **DISTRICT CLERK:**

Charles W. Eager, III

2017

#### **WATER DEPARTMENT SUPERINTENDENT:**

Thomas Rooney

N/A

#### **DISTRICT TREASURER:**

Richard Buffington

N/A

#### **FIRE CHIEF:**

Francis M. Pulsifer

N/A

Water Department Telephone

(508) 362-6498

Address: 1841 Phinney's Lane, Box 546

Barnstable, MA 02630

Fire Department Telephone

911(emergency)

Address: 3249 Main Street, Box 94

(508) 362-3312 (non-emergency)

Barnstable, MA 02630



**Lynch, Malloy, Marini, LLP**

*Certified Public Accountants & Advisors*

www.LMMepas.com

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Prudential Committee  
Barnstable Fire District

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Barnstable Fire District (the "District"), Barnstable, Massachusetts, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Barnstable Fire District, Barnstable, Massachusetts, as of June 30, 2015, and the respective changes in financial position, there for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## *Other Matters*

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages iii - viii and the Schedule of Pension Contributions, the Schedule of Funding Progress – District's Other Post-Employment Benefit (OPEB) Plan, and the budgetary comparison schedule – general fund on pages 28 – 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2016, on our consideration of the Barnstable Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Barnstable Fire District's internal control over financial reporting and compliance.

*Lynch, Malloy, Marini, LLP*

Norwell, Massachusetts  
October 11, 2016

**BARNSTABLE FIRE DISTRICT**  
Management's Discussion and Analysis  
June 30, 2015

As management of the Barnstable Fire District (the 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.

**Financial Highlights:**

- The assets and deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year by approximately \$2.4 million (net position). Unrestricted net position was in a deficit balance of \$3.8 million mainly due to the net pension liability of approximately \$3.5 million and other post-employment benefits (OPEB) liabilities of the District of approximately \$6.3 million.
- The total cost of all District services for fiscal year 2016 was approximately \$4.9 million.
- As of the end of the current fiscal year, unassigned fund balance for the general fund was \$1.4 million or approximately 32.5 % of general fund expenditures.

**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 the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. Required supplementary information as mandated by the Government Accounting Standards Board (GASB) is presented following the financial statements and related notes to provide additional analysis. It should be noted the GASB required implementation of Statement #68, Accounting and Financial Reporting for Pensions, which had a significant impact upon the District's Statement of Net Position for the year ended June 30, 2015.

**Government-Wide Financial Statements:** The government-wide 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 net position* presents information on all of the District's assets plus deferred outflows of resources less liabilities with the difference 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 reader should consider non-financial factors, such as the condition of the District's infrastructure and changes to the property tax base, in order to assess the overall health of the District.

The *statement of activities* presents information showing how the government'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 (e.g., uncollected taxes and earned but unused vacation leave).

See Independent Auditor's Report.

**BARNSTABLE FIRE DISTRICT, MASSACHUSETTS**  
Management's Discussion and Analysis  
June 30, 2015

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include prudential operations, fire operations, water operations, and interest on long-term. The District has no business-type activities.

**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 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 can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The District does not have any proprietary funds.

**Governmental funds:** Most of the basic services provided by the District are financed through governmental funds. Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund statements focus on near-term inflows and outflows of resources to be spent. This information is useful in evaluating the District's near term financing requirements. This approach is the modified accrual basis of accounting, which uses the flow of current financial resources measurement focus. Such statements provide a detailed short-term view of the District's finances that assist in determining whether there will be adequate financial resources available to meet current needs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide 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 maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Ambulance Fund, the Well #5 Fund, the Refurbish Ladder Truck Fund and the Water Tank Refurbishment Fund, all of which are considered to be major funds. The remaining funds are combined into aggregate funds in this presentation. Individual fund data for each of these non-major other governmental funds is available from the District Treasurer's office.

The basic governmental fund financial statements can be found in the accompanying pages of this report.

**Proprietary funds:** Proprietary funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District does not maintain any proprietary funds.

**Fiduciary funds:** *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's programs. The fiduciary fund financial statements can be found in the accompanying pages of this report.

See Independent Auditor's Report.

# BARNSTABLE FIRE DISTRICT, MASSACHUSETTS

## Management's Discussion and Analysis

June 30, 2015

**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 and fund financial statements. The notes to the financial statements follow the basic financial statements described above.

**Required supplementary information:** The supplementary information presented as required by governmental accounting standards, includes certain budgetary comparison information, employer pension contributions and information related to the District's retiree benefits plan for health care (OPEB).

### 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 Barnstable Fire District, assets and deferred outflows of resources exceeded liabilities by approximately \$2.4 million at the close of the most recent fiscal year as demonstrated in the following table. With the implementation of GASB #68, beginning net position has been restated. Prior year amounts have not been restated for the purpose of the following schedule:

	2015	2014
	Governmental	Governmental
	<u>Activities</u>	<u>Activities</u>
Current assets	\$ 3,314,284	\$ 3,037,948
Capital assets	<u>7,997,016</u>	<u>7,417,916</u>
Total assets	11,311,300	10,455,864
Deferred outflows of resources	<u>6,057</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 11,317,357</u>	<u>\$ 10,455,864</u>
Current liabilities	\$ 1,497,726	\$ 1,062,957
Long-term liabilities	<u>7,394,911</u>	<u>3,534,178</u>
Total liabilities	8,892,637	4,597,135
Net position:		
Net investment in capital assets,	5,927,232	5,428,426
Restricted	338,956	290,263
Unrestricted	<u>(3,841,468)</u>	<u>140,040</u>
Total net position	<u>\$ 2,424,720</u>	<u>\$ 5,858,729</u>

Current assets include cash of \$2.8 million and receivables of \$538,000. Long term liabilities include \$395,000 in general obligation bonds payable, the balance of bonds payable \$175,000 is classified as current because it is due within the next fiscal year. In addition, other items included as long-term liabilities are \$180,913 for compensated absences, \$2.8 million for other post-employment benefits (OPEB) and \$3.5 million for net pension liabilities.

See Independent Auditor's Report.

**BARNSTABLE FIRE DISTRICT, MASSACHUSETTS**  
**Management's Discussion and Analysis**  
**June 30, 2015**

The largest portion of the District's net position \$5.9 million reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is 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 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 District reported restricted net position of \$339,000 which represents resources that are subject to restrictions placed on how they may be used.

Unrestricted net position was in a deficit balance of approximately \$3.8 million, mainly due to the pension and other post-employment benefits (OPEB) liabilities of the District of approximately \$6.3 million. Governmental activities decreased the District's net position by \$476,384 during fiscal year 2016. A summary of revenues and major functional expenditures is presented below.

	2015	2014
	Governmental <u>Activities</u>	Governmental <u>Activities</u>
Revenues:		
Charges for services	\$ 1,088,707	\$ 1,185,084
Operating grants and contributions	69,038	52,783
General revenues:		
Property taxes	3,258,319	3,078,808
Penalties and interest	13,733	15,878
Investment income	4,569	4,381
Miscellaneous unallocated	<u>9,627</u>	<u>27,797</u>
Total revenues	4,443,993	4,364,731
Expenses:		
Prudential	1,629,139	1,573,092
Fire operations	2,376,931	2,131,293
Water operations	860,626	845,509
Interest	<u>53,681</u>	<u>60,862</u>
Total expenses	<u>4,920,377</u>	<u>4,610,756</u>
Change in net position	<u>\$ (476,384)</u>	<u>\$ (246,025)</u>

See Independent Auditor's Report.



**BARNSTABLE FIRE DISTRICT, MASSACHUSETTS**  
Management's Discussion and Analysis  
June 30, 2015

Key elements of this decrease are as follows:

Revenues:

- ♦ Property taxes of \$3.3 million represent 73% of the District's total revenue.
- ♦ Charges for services make up the second largest revenue representing 24% of the District's revenue. Included in this amount are charges for water usage and ambulance service. Decrease over prior year was primarily due to the write off of ambulance receivable considered uncollectible.

Expenses:

- ♦ Prudential operation expenses increased approximately \$56,000 from 2014. This increase is primarily due to an increase of \$47,000 in the annual pension assessment.
- ♦ Water operation expenses increased approximately \$15,000. The operating costs had increases in various departmental expenditures.
- ♦ Fire operation expenses increased approximately \$245,000 from 2014. Payroll related costs increased about \$187,000 due to an extra pay period, and other departmental expenditures were slightly higher than 2014.

**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.

The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. Fund balance for governmental funds is reported in a classification hierarchy which is based upon the extent to which the government is bound to honor constraints on the specific purposes for which the amounts in those funds can be spent. These classifications are non-spendable, restricted, committed, assigned and unassigned fund balance.

In particular, *unassigned fund balance* represents the residual fund balance which has not been restricted, committed, or assigned to a purpose within that fund. The general fund is the only fund which should report a positive unassigned fund balance amount. Any negative unassigned fund balance represents expenditures incurred for specific purposes which exceeded the amounts restricted, committed, or assigned for that purpose.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$1.5 million, a decrease of approximately \$5,000 from the prior year. The governmental funds' combined ending fund balances were reported in the following classifications: restricted fund balance of \$202,000, committed fund balance was \$710,000; assigned fund balance was \$79,000 and unassigned fund balance of approximately \$504,000.

The general fund is the chief operating fund. At the end of the current fiscal year, the general fund reported aggregate fund balance of \$1.6 million, an increase of \$144,000 from the previous year. Of this amount, \$161,000 or 10% represents committed fund balance. Assigned fund balance of \$79,000 represents 4.9% of total general fund balance. Unassigned fund balance of \$1.4 million represents 85.1% of total general fund balance. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. Total unassigned fund balance represents approximately 32.5% of total general fund expenditures and 32.7% of general fund revenues, while total general fund balance represents 38.2% and 38.4%, respectively, of the same amounts.

See Independent Auditor's Report.

# BARNSTABLE FIRE DISTRICT WATER DEPARTMENT

## FISCAL YEAR 2016

### ANNUAL REPORT

#### JULY 1, 2015 – JUNE 30, 2016

The Board of water Commissioners of the Barnstable Fire District Water Department submits its Annual Report, including an account of operation receipts and expenditures for Fiscal Year 2016.

#### RECEIPTS

Ins. Claim	\$ 6,391.72
Solar Revenues	\$ 16,204.90
Solar Revenues	<u>\$1,038,226.00</u>
Water rates	\$1,060,862.62

#### EXPENDITURES

Capital Expenses	\$151,000.00
Insurances	\$156,189.00
Operations	\$646,575.00
Debt & interest	<u>\$340,963.00</u>
	\$987,972.00

#### WATER DEPARTMENT STATISTICS

##### JULY 1, 2015 – JUNE 30, 2016

Miles of distribution mains as of June 30, 2015	50.37
Total number of service connections as of June 30, 2015	1945
Total water pumped July 1, 2014 – June 30, 2015	196,753,000 Gallons
Total water pumped highest week 6/7-6/13/2015	8,266,000 Gallons
Total water pumped highest day 5/11/2015	1,400,000 Gallons
Total number of old meters replaced	68
Total number of service calls	537
Total number of tests on back-flow devices	194
Total number of water quality samples performed	293

#### PRECIPITATION \*

##### JULY 1, 2014 – JUNE 30, 2015

July	1.97"	August	3.10"	September	4.53"
October	3.23"	November	5.14"	December	6.34"
January	4.87"	February	7.50"	March	3.46"
April	5.12"	May	3.06"	June	0.60"

\* As recorded in rain meter at Water Department office.

The Board of Water Commissioners  
David A. Jones, Chair  
Evelyn G. Bassett  
Stephen F. Whitmore

**BARNSTABLE FIRE DISTRICT WATER DEPARTMENT  
FISCAL YEAR 2016  
ANNUAL REPORT  
JULY 1, 2015 – JUNE 30, 2016**

**Board of Water Commissioners**

The Barnstable Fire District Board of Water Commissioners submits the Annual Report of the Water Department's Activities, including an account of the operational receipts and expenditures for Fiscal Year 2016.

The Water Department completed an extensive rehabilitation of Water Storage Tank #1, constructed in 1935. The standpipe style tank was repaired and repainted. There were improvements made to the electronic control and reporting systems at the tank site. An emergency generator was installed to provide electrical power in the event of a power outage.

The Water Department conducted detailed evaluation of Water Storage Tanks #2 & #3 for capital planning purposes. The evaluation included inspections of the coating systems, and structural integrity of the steel tanks. The inspections identified potential defects that were immediately repaired. The Water Department has begun to plan for the repainting of the tanks in the near future.

The Water Department rehabilitated Well #4. The well screen was cleaned to restore production capacity. A new well pump was installed, and the pump motor was reconditioned. A new master meter was installed to more accurately measure the output of the well. Numerous electrical improvements, and control systems improvements were made.

The Water Department conducted a Water Rate Study. As a result of the study, water rates and fees were increased to ensure that the Department will continue to have sustainable revenues for current operations and future projects.

The Water Department, in partnership with the MASSDEP and the Cape Cod Commission Water Resources Department, continued to conduct additional water quality sampling to ensure that you receive is of the highest quality.

The Barnstable Fire District received the initial revenues from the District's solar panel project.

The Water Department conducted a Dedication Ceremony for Well #5. The Barnstable Fire District Board of Water Commissioners expressed their gratitude to the Lyndon Paul Lorusso Charitable Trust for the contributions made toward the construction of Well #5.

The Barnstable Fire District Board of Water Commissioners gratefully recognizes Robert (Hutch) Hutchinson for providing the historical photos used to create the decorative wrap for the vault control cabinet located at the intersection of Route 6A and Braggs Lane.

The Board of Water Commissioners would like to take this opportunity to thank the dedicated staff of the Barnstable Fire District Water Department and those specifically as follows:

Thomas Rooney, Superintendent  
Richard Marshall, Senior Operator  
Ronald Tivey, Serviceman  
Kim Vermette, Collector  
Susan Campbell, Clerical Assistant

The Commissioners would also like to thank the Barnstable Fire District Prudential Committee, and the Barnstable Fire Department staff for your service and dedication.

The Board of Water Commissioners

David A. Jones, Chairman  
Evelyn G. Bassett  
Stephen F. Whitmore

**BARNSTABLE FIRE DISTRICT**  
**FY 2017 OPERATING BUDGET**

Page 1

March 14, 2017  
DEPARTMENT

	<u>FY 2017 BUDGET</u>	<u>FY 2018 BUDGET</u>		<u>% CHANGE</u>
<b>FIRE</b>				
SALARIES	\$2,039,804.19	\$1,973,625.21	\$66,178.98	3.24%
EQUIPMENT	\$34,450.00	\$34,450.00	\$0.00	0.00%
VEHICLE EXPENSE	\$34,100.00	\$34,100.00	\$0.00	0.00%
UTILITIES	\$21,100.00	\$23,100.00	(\$2,000.00)	-9.48%
MAINTENANCE	\$27,126.00	\$22,126.00	\$5,000.00	18.43%
TRAINING PERSONNEL	\$66,050.00	\$66,050.00	\$0.00	0.00%
OFFICE	\$14,000.00	\$14,000.00	\$0.00	0.00%
E.M.S. SUPPLIES/ASSESSMENT	\$52,749.14	\$45,020.00	\$7,729.14	14.65%
TRAINING CHIEF	\$5,000.00	\$5,000.00	\$0.00	0.00%
LEGAL AND FIRE PREVENTION	\$3,300.00	\$3,800.00	(\$500.00)	-15.15%
<b>TOTAL FIRE</b>	<b>\$2,287,679.33</b>	<b>\$2,211,271.21</b>	<b>\$76,408.12</b>	<b>3.34%</b>
<b>WATER</b>				
SALARIES	\$345,423.00	\$318,820.00	\$26,603.00	7.70%
UTILITIES	\$76,860.00	\$78,860.00	(\$2,000.00)	-2.60%
MAINTENANCE	\$101,000.00	\$103,000.00	(\$2,000.00)	-1.98%
WATER QUALITY	\$108,500.00	\$118,500.00	(\$10,000.00)	-9.22%
PROFESSIONAL EXPENSE	\$27,500.00	\$29,000.00	(\$1,500.00)	-5.45%
OFFICE EXPENSE	\$18,900.00	\$15,200.00	\$1,700.00	10.06%
UNIFORMS	\$2,100.00	\$1,800.00	\$500.00	23.81%
RESERVE COVERAGE				
VEHICLE EXPENSE	\$3,000.00	\$5,000.00	(\$2,000.00)	-66.67%
EMPLOYEE BENEFITS				
<b>TOTAL WATER</b>	<b>\$681,283.00</b>	<b>\$669,980.00</b>	<b>\$11,303.00</b>	<b>1.66%</b>
<b>TREASURER</b>				
GROUP INSURANCE	\$811,500.00	\$725,000.00	\$86,500.00	11.93%
RETIREMENT	\$387,852.00	\$358,944.00	\$28,908.00	8.05%
MEDICARE/FICA/DET	\$36,000.00	\$36,000.00	\$0.00	0.00%
FINANCIAL EXPENSE	\$1,000.00	\$1,000.00	\$0.00	0.00%
PAYROLL EXPENSE	\$2,500.00	\$2,500.00	\$0.00	0.00%
OFFICE EXPENSE	\$2,100.00	\$2,100.00	\$0.00	0.00%
DEBT (PRINCIPAL)	\$409,704.00	\$432,191.34	(\$22,487.34)	-5.20%
DEBT (INTEREST & AGENCY)	\$41,045.66	\$49,119.77	(\$8,074.11)	-18.44%
TREASURER'S EXPENSE	\$2,300.00	\$2,300.00	\$0.00	0.00%
COMPUTER MAINTENANCE/SUPPORT	\$3,800.00	\$3,693.00	\$107.00	2.90%
<b>TOTAL TREASURER</b>	<b>\$1,697,801.66</b>	<b>\$1,612,848.11</b>	<b>\$84,953.55</b>	<b>5.27%</b>
<b>PRUDENTIAL</b>				
SALARIES (ELECTED)	\$9,725.00	\$9,726.00	\$0.00	0.00%
SALARIES (APPOINTED)	\$62,185.26	\$62,684.82	(\$499.56)	-0.80%
CONTINGENCY	\$5,800.00	\$5,940.00	(\$140.00)	-2.36%
FINANCIAL EXPENSE	\$19,000.00	\$19,000.00	\$0.00	0.00%
LEGAL	\$5,000.00	\$5,000.00	\$0.00	0.00%
INSURANCE	\$79,250.00	\$77,875.00	\$1,375.00	1.77%
CLERK'S EXPENSES	\$2,920.00	\$2,695.00	\$225.00	8.35%
STREET LIGHT	\$12,500.00	\$12,500.00	\$0.00	0.00%
EMPLOYEE ASSISTANCE PROGRAM	\$4,000.00	\$4,000.00	\$0.00	0.00%
<b>TOTAL PRUDENTIAL</b>	<b>\$200,380.26</b>	<b>\$199,419.82</b>	<b>\$960.44</b>	<b>0.48%</b>
<b>FY2016 TOTAL OPERATING BUDGET</b>	<b>\$4,867,144.25</b>	<b>\$4,693,519.14</b>	<b>\$173,625.11</b>	<b>3.70%</b>

**BARNSTABLE FIRE DISTRICT**  
**FY 2017 BUDGET SUMMARY**  
 March 14, 2017

Page 2

<b>FY 2017 OPERATING BUDGET</b>	<b>\$4,867,144.25</b>	
<b>OTHER FY 2017 EXPENDITURES</b>		
FIRE DEPARTMENT ARTICLES	\$13,000.00	
WATER DEPARTMENT ARTICLES	\$112,000.00	
DISTRICT RESERVE FUND	\$50,000.00	
TREASURER ARTICLES	\$0.00	
UNPAID BILL ARTICLE	\$0.00	
ALLOWANCE FOR ABATEMENTS	\$33,365.20	
TOWN TAX COLLECTOR	\$5,988.00	
DISTRICT STABILIZATION FUND	\$100,000.00	
OTHER POST EMPLOYEE BENEFITS FUND	\$20,000.00	
WATER STABILIZATION FUND	\$100,000.00	
WATER DEPARTMENT RESERVE ACCOUNT	\$20,000.00	
<b>TOTAL FY 2017 EXPENDITURES</b>		<b>\$5,321,477.45</b>
<b>FY 2017 FUNDING SOURCES</b>		
WATER REVENUE	\$1,050,000.00	
INVESTMENT INCOME	\$3,300.00	
OTHER DEPARTMENTAL REVENUE	\$3,000.00	
SOLAR PANEL REVENUE	\$25,000.00	
PENALTIES & INTEREST ON TAXES	\$16,500.00	
<b>TRANSFERS (TO REDUCE TAXES)</b>		
OLD WATER DEPARTMENT ARTICLES	\$7,969.63	
OLD FIRE DEPARTMENT ARTICLES	\$0.00	
TRANSFER FROM DISTRICT STABILIZATION	\$0.00	
TRANSFER FROM WATER STABILIZATION	\$0.00	
SYSTEMS IMPROVEMENTS	\$0.00	
TRANSFER FROM FREE CASH	\$400,000.00	
TRANSFER FROM AMBULANCE FUND	\$213,000.00	
WATER DEPARTMENT DONATIONS	\$0.00	
ALLOWANCE FOR ABATEMENTS	\$0.00	
TRANSFER FROM OVERLAY SURPLUS	\$0.00	
BORROWING	\$0.00	
<b>TOTAL INCOME/TRANSFERS</b>		<b>\$1,718,769.63</b>
<b>NET TO BE RAISED</b>		<b>\$3,602,707.82</b>
<b>FIRE DISTRICT REAL ESTATE VALUATION</b>		<b>\$1,217,131,020.00</b>
<b>FY 2017 TAX RATE</b>		<b>\$2.960</b>

Budget FY 2017

# **Barnstable Fire Department FY 2016 Annual Report**

## **Emergency Incidents**

The Barnstable Fire Department responded to a total of 1,182 incidents during Fiscal Year 2016. This represents a slight increase in call volume since last fiscal year. The following is a summary of incident types that the department responded to during Fiscal Year 2016:

- 677 Emergency Medical Incidents including Motor Vehicle Accidents
- 227 Incidents for smoke investigations, electrical emergencies, hazmat incidents, and service calls
- 243 Alarm investigations including fire alarm, CO alarm, and sprinkler alarms
- 26 Fires including building, vehicle, brush, and chimney fires
- 9 Boat/Watercraft Rescues

## **Fire Prevention**

The Barnstable Fire Department takes fire prevention, inspections, and public education very seriously. Our aggressive response to fires and proactive approach to fire prevention allowed us to have a total estimated dollar loss of \$ 67,152.00 from fires for the entire fiscal year. The following is a summary of fire prevention efforts that the department provides to reduce the dollar loss, injuries, and fatalities as it relates to our emergency responses:

- 84 Annual inspections of commercial properties
- 68 Smoke and CO alarm inspections for the resale of residential properties
- 18 Fire alarm and sprinkler system inspections
- 18 Oil burner, oil tank install, oil tank removal, and LPG tank inspections
- 80 Public education activities including fire prevention education in the schools, public fire extinguisher training, Touch-a-Truck events, water safety, and child passenger safety programs

## **Youth and Juvenile Fire-setting Program**

The Cape and Islands Youth and Juvenile Fire-setting Program has been inactive for many years. The reason for this was mainly due to lack of training, resources, and funding. In Fiscal Year 2016, there was an initiative to organize a team on Cape Cod that could provide appropriate evaluation, intervention, and strategies for youths and their families to mitigate juvenile fire-setting behavior. Barnstable Firefighter/Paramedic Brian Tyson has extensive training in this specialized area and has taken a lead role in the re-development of this program. For nearly twelve (12) years, Firefighter Tyson has been trained as a Juvenile Fire-setter Intervention Specialist I/II and has a Master's Degree in Justice Studies with his concentration and final thesis on the subject of Juvenile Fire-setting. In addition to his academic studies, Firefighter Tyson also participated in an internship with the New Hampshire State Fire Marshal's Office conducting fire investigations, code enforcement activities, and arson intervention programs. His well-rounded education and experience make him a perfect fit for this position. If you know of someone that needs assistance due to juvenile fire-setting, please call Firefighter Brian Tyson at the fire station 508-362-3312 to inquire about what services we can offer.

## Training and Education

On Saturday, May 14, 2016 a simulated train derailment exercise was held at the Barnstable County complex. The Massachusetts Department of Transportation and the Barnstable Fire Department led the exercise under the planning and direction of Deputy Chief Peter Burke. The exercise was designed to establish a learning environment for local public safety officials to test emergency response plans, policies, and procedures as they pertain to a mass casualty event on a passenger rail train. Twenty-two state and local agencies participated in the exercise, including the fire districts within the Town of Barnstable, and the Barnstable Police Department. Civilian volunteers posed as injured passengers and props were built to simulate derailed rail cars. Responders established an incident command structure, implemented the mass casualty plan, requested substantial additional resources, and extricated simulated passengers from the train. The exercise was funded by the Southeastern Regional Homeland Security Council and had limited financial impact on participating agencies. To ensure an effective exercise, subject matter experts and representatives from numerous agencies participated in the planning process and conducted an after-action review.

Captain Ogonowsky completed Advanced EMT training in April 2016. Captain Ogonowsky was certified to the EMT-Intermediate level for many years, which is a certification between EMT-Basic and EMT-Paramedic. In recent years the National EMS curriculum has evolved and the EMT-Intermediate level was phased out. The Advanced EMT level was created to replace the EMT-Intermediate curriculum and a bridge program was also created to transition the EMT-Intermediate to Advanced EMT. Advanced EMT students learn in-depth anatomy and physiology, intravenous and intraosseous techniques, fluid resuscitation, advanced airway techniques, and limited pharmacology. Advanced EMT students in the bridge program, complete their training and testing on average, in just over four months. Advanced EMT training consists of rigorous didactic and practical based learning in the classroom environment. Once the student has completed the program they then must take a written and practical examination in accordance with the Commonwealth of Massachusetts and National curriculum guidelines. Once the student achieves certification by the state, the Advanced EMT must then take a protocol review examination and be interviewed by the medical control physician that the provider will operate under before they can operate in the field as an Advanced EMT. We would like to extend our sincere congratulations to Captain Ogonowsky on this outstanding achievement.

Several fire department members participated in technical rescue training programs this past year. Firefighter Matt Goodwin and Firefighter Adam Penni participated in a three-day Rope Rescue training program sponsored by the Massachusetts Firefighting Academy. In addition, seven members of the department are affiliated with and are actively involved in technical rescue and dive rescue disciplines with the regional Barnstable County Technical Rescue and Barnstable County Dive Team. These teams drill monthly with other specially trained firefighters across Cape Cod and focus on specialized areas of rope rescue, confined space rescue, trench rescue, structural collapse, and dive rescue and recovery. These regional assets are spread out across Barnstable County and are deployed to augment municipal resources during emergency operations. Members affiliated with the Barnstable County teams are Captain Richard Pfautz, Captain Christopher Beal, Firefighter John Fleming, Firefighter Neil Tuepker, Deputy Chief Peter Burke, and Chief Francis Pulsifer. In addition to the regional team, Captain Christopher Beal and Firefighter Neil Tuepker are also members of the Federal Emergency Management Agency-Massachusetts Task Force 1, based out of Beverly Massachusetts. This Massachusetts-based Federal resource drills monthly and is a technical disaster management assistance team that may be deployed on very large scale incidents and wide-spread disasters. Members associated with all of these specialized teams commit an extraordinary amount of time to maintaining their proficiency with skills.



During Fiscal Year 2016, Firefighter Neil Tuepker and Chief Pulsifer completed training to be certified as a Special Needs Child Passenger Safety Technician. This 16 hour program offered through Safe Kids Worldwide is an add-on to the 40 hour child passenger safety technician program and focuses on the safe installation of child safety seats and restraint devices in the special needs environment. Students review the various types of child safety seats and restraint devices available and different vehicle configurations. Students are evaluated through written and practical examinations throughout the course. The Barnstable Fire Department currently has three members that are certified as Child Passenger Safety Technicians. According to Safe Kids Worldwide, currently Firefighter Tuepker and Chief Pulsifer are the only technicians certified in Special Needs in Barnstable County. In FY 2016, members of the Barnstable Fire Department educated the public on the safe installation of 71 child safety seats.

The Massachusetts Fire Service Commission granted accreditation to Fire Chief Francis M. Pulsifer in November, 2015. This accreditation is granted through the Massachusetts Fire Service Commission, a gubernatorial appointed board that has established a process for uniform credentialing for the level of fire chief. The credentialing program establishes strict requirements and benchmarks that an applicant must demonstrate relative to education, training and experience in areas specific to serving as fire chief. The applicant's documentation is reviewed and verified by a subcommittee of the Massachusetts Fire Service Commission to determine if the individual meets the requirements for credentialing. Credentialed participants are required to renew their credentials every three years.

### **Grants**

The Barnstable Fire Department continues to aggressively seek grant opportunities in an effort to provide some fiscal relief to the citizens of Barnstable. In Fiscal Year 2016, the Barnstable Fire District applied for the following grants:

#### **Department of Homeland Security- Port Security Grant**

In 2013, the Barnstable Fire Department was awarded a surplus 25 ft. United States Coast Guard Response Boat (USCG-RB) hull. The motors and electronics were removed from the vessel prior to being declared surplus, requiring a complete overhaul and upgrade. Department members worked diligently to determine an efficient and effective method of outfitting the vessel to suit the needs of our department. Deputy Chief Peter Burke applied for a DHS-Port Security Grant, which was awarded to the district for the installation of outboard motors and a complete electronics package. The federal award was \$90,000.00 while the district covered a \$30,000.00 matching portion. After a legal competitive bid process, a contract was awarded for the outfitting of the vessel. On June 25th, 2016 the vessel was placed in service. The former Boston Whaler fire-rescue boat was then disposed of through a competitive bid process, for \$28,000.00. The ultimate cost of the new vessel to the district was approximately \$2,000.00. The vessel is powered by twin 250 horsepower outboard motors. The vessel also has redundant electronics and communications systems, including a forward-looking infrared camera (FLIR). The enclosed, heated pilothouse has space for up to seven people, a drastic improvement over the previous vessel. It is anticipated the vessel will serve our needs effectively for the next decade. We would like to thank all of the department members that dedicated their time and commitment in the planning, implementation, and training of the new marine unit.



*Barnstable Fire Department Marine 219*

*Photo: F.M. Pulsifer*

### **S.A.F.E Grant**

The Barnstable Fire Department was awarded a \$1,101.00 grant from the Massachusetts Department of Fire Services, Student Awareness of Fire Education (SAFE) program. The money provided under this grant will be used to provide fire education in the school system and the community. The Barnstable Fire Department focuses a lot of attention on prevention and education in the school environment by reinforcing the importance and values of the 9-1-1 emergency reporting system, exit drills in the home, stop-drop-roll, and the fire service function in the community. In addition to school based programs, we offer a variety of adult public education programs including Cardio Pulmonary Resuscitation (CPR), Automated External Defibrillation (AED) training, fire extinguisher training, and specially tailored emergency services education to community groups. While all personnel participate in fire safety education, Firefighter/Paramedic Brian Tyson completes the grant application process and is the lead SAFE educator in the schools. These grants are very competitive and specific criteria must be met in order to be awarded a grant.

### **Service Awards**

The Massachusetts Fire Service Commission recognizes firefighters for their service and dedication to their communities by awarding the Massachusetts Fire Service Award to members completing twenty (20) or more years of service. The awards are provided in five (5) year increments, and there are very strict guidelines for eligibility to receive the award. There are three (3) categories for award eligibility:

1. Members that have twenty (20) or more years of Call/Volunteer Firefighter Service in the same community
2. Members that have twenty (20) or more years of Career Firefighter Service in the Commonwealth of Massachusetts
3. Members that have twenty (20) or more years of Call/Volunteer and Career firefighter service in the same community

Three members of the Barnstable Fire Department received Massachusetts Fire Service Awards in 2016:

1. Firefighter Donna Rex received an award for thirty (30) years of career and call service, all with the Barnstable Fire Department
2. Captain Richard Ogonowsky received an award for twenty-five (25) years of career service in the Commonwealth of Massachusetts.
3. Fire Chief Francis M. Pulsifer received an award for twenty (20) years of career firefighter service in the Commonwealth of Massachusetts.

### **Volunteer Efforts**

Judy Scarafile has graciously offered her volunteer services to the Barnstable Fire Department over the last year. Judy has volunteered to take on a new project that involves research and will augment our pre-incident planning efforts for large scale disaster management. I would also like to recognize the extraordinary efforts that Judy puts into our annual 9/11 ceremony to commemorate the events of September 11<sup>th</sup>. Her commitment and dedication to the community are outstanding and we are very thankful that she volunteers her time and resources to help coordinate this event.

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I would like to extend my personal thanks and gratitude to the officers, firefighters, administrative staff, residents, and business owners in Barnstable Village for supporting the mission of the fire department to make this one of the most desirable and safe communities to live. Respectfully, and with humble gratitude:

Francis M. Pulsifer  
Fire Chief

## **Election Results**

### **Prudential Committee**

<b>Joshua Miller</b>	<b>54 votes *</b>
<b>Blanks</b>	<b>4 blanks</b>

### **Board of Water Commissioners**

<b>David Jones</b>	<b>53 votes *</b>
<b>Blanks</b>	<b>5 blanks</b>

**\*Won election**

**Barnstable Fire District**  
**Annual District Meeting**  
**May 11, 2016**

The Moderator opened the meeting by requesting those present to stay for the Pledge of Allegiance. Prudential Chairman Jones then requested a moment of silence for former firefighter William Fleming who passed away this past winter. The Moderator then went over the rules for the meeting. It was requested at this time by a taxpayer that the District Officials provide a brief explanation the reason for each article which was agreed to. The Moderator requested the Clerk to give the results of the May 7, 2016 election. The Clerk reported there 58 voters participating in the election. He reported Joshua Miller won a seat on the Prudential Committee with 54 votes and 4 blanks. Also, David Jones won reelection on the Board of Water Commissioners with 53 votes and 5 blanks. The Moderator then requested the Clerk to certify the Notice of the Meeting. The Clerk certified the meeting notification and warrant were in posted in accordance with District By-Laws. The Moderator then requested the Free Cash amount from the Treasurer. The Treasurer reported Free Cash was \$598,717.00. The Moderator then asked the Treasurer if there were any sunseting articles. The Treasurer replied there were none. The Moderator then requested a motion on the first article.

Article 1: Prudential Chairman Jones moved the District vote to act on the reports of the Officers as printed in the Annual Report. The motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 2: Chairman Jones moved that the District vote to raise and appropriate the sum of \$9,725.00 for salaries of elected officials as follows:

Prudential Committee Chairman	\$1,250.00
Prudential Committee Member (2)	\$1,000.00
Chairman, Board of Water Commissioners	\$1,250.00
Board of Water Commissioners Member (2)	\$1,000.00
Clerk	\$2,500.00
Moderator	\$125.00
Tax Collector (Town)	\$600.00

said funds to be expended by the Prudential Committee. The motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 3: Chairman Jones moved that the District vote to raise and appropriate the sum of \$190,655.26 for the operation of the Prudential Committee; said funds to be expended by the Prudential Committee. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 4: Chairman Jones moved that the District vote to raise and appropriate the sum of \$409,704.00 for Debt; said funds to be expended by the Prudential Committee acting by its

employee, the Treasurer. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 5: Chairman Jones moved that the District vote to raise and appropriate the sum of \$41,045.66 for interest and agency fees; said funds to be expended by the Prudential Committee acting by its employee, the Treasurer. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 6: Chairman Jones moved that the District vote to raise and appropriate the sum of \$1,247,052.00 for the operation of the District; said funds to be expended by the Prudential Committee acting by its employee, the Treasurer. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 7: Chairman Jones moved that the District vote to raise and appropriate the sum of \$681,283.00 for the operation of the Water Department; said funds to be expended by the Board of Water Commissioners. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 8: Chairman Jones moved that the District vote to transfer and appropriate from Free Cash the sum of \$200,000.00, transfer and appropriate from the Ambulance Fund the sum of \$200,000.00 and raise and appropriate the sum of \$1,887,679.33.00 for a total of \$2,287,679.33 for the operation of the Fire Department; said funds to be expended by the Fire Chief, with the approval of the Prudential Committee. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 9: Chairman Jones moved that the District vote to raise and appropriate the sum of \$5,968.00 to pay the Town of Barnstable for tax billing expenses of Fiscal Year 2017; said funds to be expended by the Prudential Committee acting by its employee, the Treasurer. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 10: Chairman Jones moved that the District vote to transfer and appropriate from the Ambulance Fund the sum of \$13,000.00 to cover the expenses of Ambulance Billing; said funds to be expended by the Prudential Committee acting by its employee, the Treasurer. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 11: Chairman Jones moved to indefinitely postpone the article. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 12: Chairman Jones moved to indefinitely postpone the article. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 13: Chairman Jones moved that the District vote to raise and appropriate the sum of \$30,000.00 to purchase a total water system evaluation with flow testing and hydraulic modeling; said funds to be expended by the Board of Water Commissioners. Motion was

seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 14: Chairman Jones moved that the District vote to raise and appropriate the sum of \$25,000.00 for SCADA System Improvements; said funds to be expended by the Board of Water Commissioners. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 15: Chairman Jones moved that the District vote to transfer and appropriate the sum of \$3.00 from Article 11 of Fiscal Year 2016, transfer and appropriate the sum of \$7,966.63 from Article 16 of Fiscal Year 2015, and further raise and appropriate the sum of \$34,030.37 for a total of \$42,000.00 for replacement of the Water Department's sidewalls, exterior trim, nine (9) windows and the front door; said funds to be expended by said funds to be expended by the Board of Water Commissioners. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 16: Chairman Jones moved the District vote to raise and appropriate the sum of \$15,000.00 to pave the access road for entry to wells stations #3 and #4, and tanks #2 and #3; said funds to be expended by the Board of Water Commissioners. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 17: Chairman Jones moved the District vote to raise and appropriate the sum of \$20,000.00 for the Water Department Reserve Account for FY17; said funds to be expended by the Board of Water Commissioners. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 18: Chairman Jones moved the District vote to raise and appropriate the sum of \$20,000.00 to fund the Other Post-Employment Benefits (OPEB) Liability Trust Fund; said funds to be expended by the Prudential Committee acting by its employee, the Treasurer. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 19: Chairman Jones moved the District vote to raise and appropriate the sum of \$50,000.00 to establish the District Reserve Fund for FY 2017; said funds to be expended by the Prudential Committee. Motion was seconded. It was asked what happens to the money not spent? It was expanded it goes to the general fund. There being no further questions the motion was brought to a vote and passes unanimously.

Article 20: Chairman Jones moved the District vote to transfer the sum of \$100,000.00 from Free Cash to fund District Stabilization Fund. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

Article 21: Chairman Jones moved the District vote to transfer the sum of \$100,000.00 from Free Cash to fund Water Stabilization Fund. Motion was seconded. There being no questions the motion was brought to a vote and passes unanimously.

The meeting was then opened for general questions. There was a question on the District's solar array and how it is working to offset the electricity charges. It was explained it was a little early to forecast its effectiveness but it is providing relieve. Chairman Jones then thanked Joseph Nastasi for his three years on the Prudential Committee.

Motion was made, seconded and passed unanimously to adjourn the meeting

Respectfully submitted,

Charles W. Eager