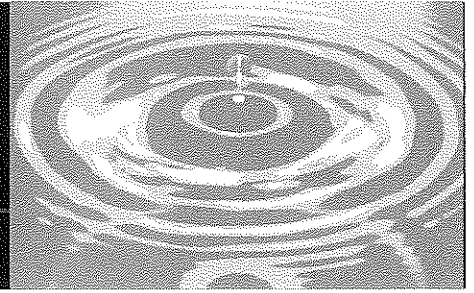


MASHPEE WATER DISTRICT



2024
ANNUAL
REPORT



“for generations unborn”

REPORT OF THE BOARD OF WATER COMMISSIONERS

To the citizens of the Mashpee Water District:

The Board of Water Commissioners is pleased to submit our annual report for the calendar year ending December 31, 2024.

The Mashpee Water District during calendar year 2024 has continued to maintain and protect the quality and availability of the District's water sources as always.

Our Annual District Meeting was held on April 23, 2024. We were able to pass all 5 articles. The omnibus budget increased 4% from the previous year and we were able to allocate free cash for savings in our Stabilization fund and increase our OPEB funding.

In May 2024, Water Commissioner Ronald Gangemi, was re-elected for another 3-year term. Congratulations!

The leadership and expertise of the district's outstanding staff is one reason why your municipality continues to be a successful part of the local government in Mashpee. We thank them sincerely for their tireless efforts and dedication to the District taxpayers.

We will always encourage water conservation. Our water conservation kits are always available in our office.

As always, it is our pleasure to serve as your Board of Water Commissioners.

Respectfully,

Kenneth Marsters, Chairman
F Thomas Fudala Vice Chairman
Ronald Gangemi, Clerk

BOARD MEETINGS – FY 2024

Regular Meeting

14 November 2023	Regular Meeting
14 November 2023	Tax Classification Hearing
21 March 2024	Regular Meeting
21 March 2024	Executive Meeting
23 April 2024	Regular Meeting

**MASHPEE WATER DISTRICT EMPLOYEES
CY24**

<u>Last Name, First Name</u>	<u>Title</u>	<u>Salary</u>
Anderson, Jessica	Accounts Rec	\$85,178.55
DiGiacomo, Adam	Field Technician	\$99,262.14
Forbes, Scott	Field Technician	\$112,721.54
Fredericks, Michael	Assistant Operations Manager	\$110,804.91
Fudala, F. Thomas	Commissioner	\$4,999.92
Gallagher, Connor	Field Technician	\$81,151.38
Gangemi, Ronald	Commissioner	\$4,999.92
Gorczyca, Sarah	Administrative Asst.	\$1,500.00
Grady, Warren	Field Technician	\$71,787.31
Gray, Leanne	Treasurer/Accountant/Clerk	\$104,743.72
Matton, Michael	Field Technician	\$94,309.78
Marks, Andrew	Operations Manager	\$142,449.13
Marsters, Kenneth	Commissioner	\$4,999.92
Mills, Robert	Moderator	\$200.00
Swanson, Rebecca	Senior Clerk	\$65,706.59
Villa, Nicholas	Field Technician	\$94,972.82
Total		\$1,079,787.63

REPORT OF THE OPERATIONS MANAGER

To the Board of Water Commissioners and the District Residents, I wish to submit the following as the operational report of the Mashpee Water District for calendar year 2024.

The Mashpee Water District customer base expanded its customers by 33 this year. These additional customers increased the total accounts to 10,260 as of December 31.

During the year we continued our efforts to provide safe drinking water and fire protection to the citizens of Mashpee. The total number of fire hydrants expanded this year to 1,483. The District has approximately 183 miles of water main. Fire hydrant maintenance and water main flushing was a major part of our efforts and will continue to be performed now and in the future.

The District wells pumped 500 million gallons of water and we purchased 59 million gallons from the Upper Cape Regional Water Supply Cooperative and the Sandwich Water District. The total gallons used for customers and system maintenance were 559 million gallons.

Our website (www.mashpeewaterdistrict.com) has useful information so please check it out. Call the office anytime during business hours to make suggestions to improve your water system. We welcome your suggestions and offer conservation kits to all of our customers so please stop by the office and pick one up.

As required by the EPA, we conducted a service line inventory of all pipes within the water distribution system. The inventory was conducted to determine if we had any lead service lines. We are happy to report there are no lead pipes in the water system.

The District staff continues to perform their duties with the professionalism and pride that the citizens of Mashpee can be certain is of the highest level.

Respectfully submitted,
Andrew Marks
Operations Manager

REPORT OF THE TREASURER

To the citizens of the Mashpee Water District:

The Water District's tax rate was set at .20 cents per thousand dollars of valuation on January 1, 2024. This is an increased rate from January 1, 2023. Property values increased to 15.34% from calendar year 2023 per the Town's Assessor. The omnibus budget for FY25 produced an increase of 4% from the previous fiscal year.

Our investments are secure and always liquid for operational purposes. The District will continue to search out the highest rates available. In 2024 we took advantage of the increasing interest rates with changing investments. If this continues interest revenue may again be another revenue source for the District. This will have an impact for the District financially going forward.

Our betterment assessment collections are coming to an end. Calendar year 2025 will be the last assessment year from previous water main installation projects. If we have new betterment assessments in the future that will be for new water main projects. We continue to be aware of rising costs and we remain diligent regarding our revenue sources. We are preparing for any changes in revenue in the future. The District is was able to increase our Stabilization fund for future use and slowly increasing our tax rate throughout the District.

To date our overall revenues stay steady from investments, water accounts, misc. fees, and new customers. Our collections of water charges continue to be excellent. We moved our bill paying service from Invoice Cloud to Unipay for more convenient applications for our customers.

The operations in the office continue to work for the taxpayers.

Please sign up to use Unipay for your online payments. This is a new online platform to streamline your account. A few new features are auto pay, text message reminders, and online viewing of history. Go to our website: www.mashpeewaterdistrict.com if you would like to take advantage of this form of payment. Fees do apply.

Respectfully submitted,
Leanne Gray, Treasurer/ Accountant

MASHPEE WATER DISTRICT
BALANCE SHEET

ASSETS

JUNE 30, 2024

Cash:

Revenue:	6,439,768.67		
Petty Cash:	<u>150.00</u>	\$	6,439,918.67

Accounts Receivable:

Personal Property Taxes:			
Prior Years:	853.41		
Fiscal Year 2024	1,496.77		2,350.18

Real Estate Taxes:

Prior Years:	838.37		
Fiscal Year 2023	30,767.59		31,605.96

Water Betterments Added to Taxes

Apportionments- Prior Years:			
Apportionments- FY 2024	1,550.88		
Committed Interest- Prior Years:			
Committed Interest- FY 2024	<u>163.42</u>		1,714.30

Deferred Betterments Age/Built

Tax Foreclosures/ Possessions			34,369.54
Tax Title Receivables:			22,428.47

Water Receivables: Rates & Charges

	80,987.58		
Water Liens	<u>5,469.42</u>		86,457.00

Estimated Receipts

Loans Authorized:			8,540,000.00
Revenue- Fiscal Year 2024 (a)		\$	<u>3,026,319.00</u>

TOTAL ASSETS:

\$ 18,185,163.12

MASHPEE WATER DISTRICT
BALANCE SHEET

LIABILITIES & RESERVES

JUNE 30, 2024

Funds in Escrow:

Payroll Withholdings Due	0.41	
Betterment Reserve Revenue		
Contractors Guarantees	<u>21,835.69</u>	\$ 21,836.10

Warrants Payable		77,190.80
Due to Trust Funds		3,718.56

Appropriations:

Appropriation Control FY'2025 (b)		6,801,151.92
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Reserves for Tax Abatements:

Overlay- Prior Years	51,301.60	
Overlay- Fiscal Year 2023	<u>50,026.89</u>	101,328.49

Reserves for Uncollected Receivables:

Water Revenue	86,457.00	
Special Assessment Revenue	1,714.30	
Tax Title Revenue	22,428.47	
Tax Forecl./ Poss. Revenue	34,369.54	
Deferred Bett. Rev. Age/Built		144,969.31

Fund Balances Reserved for Appropriation:

System Development Fees	<u>270,671.06</u>	270,671.06
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Loans Authorized & Unissued:		8,540,000.00
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Petty Cash		150.00
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Fund Balances Reserved for Appropriation:		0.00
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Unreserved Fund Balance:		\$ <u>2,224,146.88</u>
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<u>TOTAL LIABILITIES & RESERVES:</u>		<u>18,185,163.12</u>
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MASHPEE WATER DISTRICT
REPORT OF THE TREASURER

CASH RECONCILIATION

GENERAL FUND

Beginning Balance- July 1, 2023	\$	5,982,689.56
Available Funds Transfer ADM FY24		700,000.00
Warrants Payable 6/30/2024		77,190.80
Refunds/ Errors / Adjustments		192.00
Cash Receipts (per schedule)		<u>3,909,888.03</u>
Subtotal		10,669,960.39
Cash Payments (per schedule)		-3,996,138.53
Bounced Pymts/ Chargebacks		-929.16
Stabilization Fnding ADM FY24 7/1/23		-100,000.00
Stabilization Fnding ADM FY25 6/30/24		-100,000.00
Warrants Payable 7/1/24		-29,897.03
Refunds/ Errors/ Adjustments		-3,077.00
Subtotal		<u>-4,230,041.72</u>
Ending Balance- June 30, 2023	\$	<u>6,439,918.67</u>

Cash in Banks- June 30, 2024

Petty Cash/ Checking:	\$	150.00
Money Market Accounts:		5,812,050.47
Investments:		<u>627,718.20</u>
Ending Balance- June 30, 2024	\$	<u>6,439,918.67</u>

TRUST FUNDS

Money Market Accounts: 501,474.21
Investments:

Total Trust Fund Balance 501,474.21

TOTAL GENERAL & TRUST FUNDS \$ 6,941,392.88

MASHPEE WATER DISTRICT

BALANCE SHEET

DEBT LEDGER

June 30, 2024

Debt Issued:

Serial Loans Issued & Outstanding 6/30/24 \$1,810,000.00

Debt Due:

Long Term - 750K Gal Water Tank 1,810,000.00

\$1,810,000.00

DEFERRED LEDGER

Deferred Water Main Betterments: \$82,620.53

Apportionments Due- 2011 - 2029 \$82,620.53

TRUST FUND LEDGER

Cash & Securities in Custody of Treasurer \$501,474.21

 Due from General Fund \$3,718.56

 Stabilization Fund 283,342.90

 Unemployment Fund 48,906.21

 Betterment Reserve Fund 172,943.66

 Total Trust Funds \$501,474.21

FIXED ASSETS- (Net of Depreciation)

 Land 4,943,009.00

 Buildings 5,772,018.00

 Vehicles 187,089.67

 Equipment & Fixtures 61,063.00

 Distribution System 10,566,369.00

 Construction in Progress 4,055,205.24

 Total Fixed Assets \$25,584,753.91

MASHPEE WATER DISTRICT
BALANCE SHEET

NOTES TO BALANCE SHEET

JUNE 30, 2024

(a) Revenue FY'2025	
Votes @ Annual Dist. Mtg. 4/23/24	\$ 4,233,523.00
Transfers from Available funds	1,357,204.00
Raise and Appropriate	<u>3,026,319.00</u>
	<u>\$ 3,026,319.00</u>

* Transfers from available funds breakdown	
1. Surplus Revenue (Free Cash)	1,207,204.00
2. Betterment Reserve Fund out	
3. Surplus Revenue (free cash) STABILIZATI	\$100,000.00

(b) Appropriation Control FY'2025	
Recorded Votes of Annual Dist. Mtg.	\$ 4,233,523.00
Fy 24 Encumbrances	\$ 8,100.00

* Transfers from available funds breakdown	
1. Future Tank Fund	\$ 50,000.00
2. OPEB Fund	\$ 100,000.00

\$150,000.00

Special Articles Carried Forward

1. Water main Extns. / Dead Ends	\$ 94,549.62
3. Scada System Upgrade	1,568.22
4. Future O.P.E.B. account	1,193,000.00
5. Future Tank maintenance	320,621.83
6. Well Cleaning account	448.48
7. New Water Tank 750K	619,525.37
8. New Replace Roof	3,386.00
8. Well Site Developmt/ Const.	<u>176,429.40</u> (Non-Revenue)

	Subtotal	<u>2,409,528.92</u>
Total Balance Carried Forward		<u>\$ 6,801,151.92</u> (b)

MASHPEE WATER DISTRICT

SCHEDULE OF RECEIPTS

FISCAL YEAR 2024

REVENUE

COMPLETE

Taxes: Real Estate & Personal Property

Prior Years	18,058.80	
Fiscal Year 2024	<u>1,343,306.22</u>	1,361,365.02

Deferred taxes Collected

-

Tax Titles Collected:

2,497.93

Betterments:

Prior Years	1,072.79	
Fiscal Year 2024	31,152.27	
Paid In Advance	1,724.79	
Unapportioned	<u>0.00</u>	33,949.85

Committed Interest:

Prior Years	113.51	
Fiscal Year 2023	3,254.62	
Paid In Advance	<u>64.29</u>	3,432.42

Water:

Rates & Charges	1,879,412.37	
Water Liens	30,974.01	1,910,386.38

Estimated Receipts:

Interest on Taxes	5,567.35	
Interest on Investments	132,540.14	
Service Connections	15,470.00	
Inspection Fees, Misc. Servs	<u>50,840.41</u>	204,417.90
Escrow accts- Various		1,000.00
System Development Fees		7,675.00

TOTAL REVENUE RECEIPTS:

\$ 3,524,724.50

Other Receipts:

Payroll Ded. Withheld	385,163.53	
Contractors Guarantees		
Insurance Loss receipt	-	
Bond Proceeds Premium	-	
Refunded Bond Issue Proceeds	-	
Trust Fund Proceeds		<u>\$ 385,163.53</u>

TOTAL RECEIPTS

\$ 3,909,888.03

MASHPEE WATER DISTRICT

SCHEDULE OF PAYMENTS

FISCAL YEAR 2024

REFUNDS:

Contr. Guar./ Escrow Reimbsmts.	17,887.50
System Development Refunds	-
Tax/ Betterment Refunds	114.96
Water, Serv. Conn. Refunds	\$ 999.24
Payments to Trust Funds	42,363.86
Payroll Ded. to Agencies	382,055.21
	<u>443,420.77</u>

FY24 ARTICLE APPROPRIATIONS

	<u>0.00</u>	<u>0.00</u>
<u>Maintenance & Operations</u>		
Salaries & Wages	1,027,273.73	
Employee Benefits	712,985.17	
Office Administration	111,042.70	
Debt & Interest	300,625.00	
Legal, Engineering, Consult.	88,325.00	
Field Maint. & Operations	928,507.83	
State Water Assessment	5,793.44	
Insurance	92,695.00	
Purchase water other	117,328.50	
Reserve Fund	<u>20,452.00</u>	
<u>Total Revenue Appropriations</u>		\$ <u>3,405,028.37</u>

Non-Revenue Appropriations

Ext, Dead Ends		
New water tank 750k	147,689.39	
PFAS Filtration		
New Roof		147,689.39

TOTAL PAYMENTS

3,996,138.53

Respectfully Submitted,
Leanne Gray, Treasurer

REPORT OF THE DISTRICT CLERK

To the Citizens of the Mashpee Water District:

The District held its Annual District Meeting on Tuesday, April 23, 2024.
The Annual Election was held on Saturday, May 11, 2024 on same ballot as
the Town Election.

The following certified copies indicate the results of the election and the
District Meeting actions.

Respectfully submitted,

Leanne Gray
District Clerk

Mashpee Water District
Annual Election
May 11, 2024

WATER COMMISSIONER- THREE YEAR TERM- VOTE FOR ONE
(total of all precincts)

Ronald Gangemi	2045
Write-In	6
<u>Blank</u>	<u>496</u>

TOTAL: 2547



"for generations unborn"

Mashpee Water District

79 Industrial Drive
Mashpee, MA 02649
508-477-6767

ANNUAL DISTRICT MEETING TUESDAY, APRIL 23, 2024

Barnstable, SS:

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and summon the inhabitants of the Mashpee Water District who are qualified to vote in the elections to meet at the Mashpee Water District, 79 Industrial Drive, Mashpee, Massachusetts, **on Tuesday, April 23, 2024 at 7:00 P.M. for the following purposes:**

To elect by nomination from the floor: A Moderator to serve for a term of three years.
ACTION: Motion made by Andrew Marks to nominate Robert Mills for a three year term; seconded by Leanne Gray. Unanimous vote declared at 7:00 PM

To act on the Articles contained in the following Warrant:

Article 1: To hear and act on the 2023 Report of the District Officers.

MOTION: I move the District vote to accept the 2023 Annual Report of the District Officers.
ACTION: Motion made Chairman Marsters; seconded by Commissioner Gangemi. Moderator declared a unanimous vote at 7:01 PM.

Article 2: To see if the District will vote to raise and appropriate or transfer from available funds the sum of **\$4,233,523.00** to defray the regular expenses of the District for the Fiscal Year beginning July 1, 2024 including Office expenses; Salaries and Wages; Employees Benefits Costs; Legal, Engineering and Professional Services; Field Maintenance & Operations; Fixed Costs; and Debt & Interest Expenses, as may be deemed necessary by the Board of Water Commissioners, or take any other action relating thereto.

Explanation: This is the District's operating budget for the Fiscal Year 2025 commencing July 1, 2024 through June 30, 2025.

OPERATING EXPENSES	BUDGET FY2024	PROPOSED FY2025
Office Expenses	135,675	142,458
Salary and Wages	1,055,864	1,124,936
Employee Benefits	809,532	846,944
Legal, Engineering & Professional Services	320,221	320,221
Field Maintenance & Operations	1,151,894	1,209,489
Fixed Expenses	298,000	299,100
Debt & Interest	310,000	290,375
Total Omnibus Budget	<u>4,0721,186</u>	<u>4,233,523</u>

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MOTION: I move the District vote to appropriate for the Fiscal Year 2025 an operating budget totaling \$4,233,523.00 as follows: To raise and appropriate \$ 3,026,319.00; and transfer from Unreserved Fund Balance (Free Cash) \$1,207,204.00; and further that said appropriation be expended as follows: Office Expenses \$142,458.00; Salaries & Wages \$1,124,936.00; Employee benefits \$846,944.00; Legal , Professional & Engineering Expenses \$320,221.00; Field Maintenance & Operations \$1,209,489.00; Fixed Expenses \$299,100.00; and Debt & Interest Expenses \$290,375.00.

ACTION: Motion made by Commissioner Gangemi; seconded by Commissioner Fudala. Moderator declared a unanimous vote at 7:04 PM.

Article 3: To see if the District will vote to raise and appropriate or transfer **\$50,000** from available funds to the Future Tank maintenance account, or take any other action relating thereto.

Explanation: Approval of this Article will enable the District to add another \$50,000 to the account established for the eventual painting, cleaning, maintenance, and/or repair of the District Water Tanks.

MOTION: I move the District appropriate & transfer \$50,000 to the Future Tank Maintenance account from Unreserved Fund Balance (free cash).

ACTION: Motion made by Commissioner Fudala; seconded by Chairman Marsters. Moderator declared a unanimous vote at 7:05 PM.

Article 4: To see if the District will vote to appropriate and transfer from available funds **\$100,000** to the account established for Other Post Employment Benefits (OPEB), or take any other action relating thereto.

Explanation: Approval of this Article will enable the District to add another \$100,000 to the account established for the eventual funding of Other Post Employment Benefits, which is currently an unfunded liability.

MOTION: I Move the District appropriate & transfer \$100,000 to the Other Post Employment Benefits account from Unreserved Fund Balance (Free Cash).

ACTION: Motion made by Chairman Marsters; seconded by Commissioner Gangemi. Moderator declared a unanimous vote at 7:06 PM.

Article 5: To see if the District will vote to appropriate and transfer from available funds **\$100,000** to the Stabilization Fund Account, or take any other action relating thereto.

Explanation: This article enable the District to continue their plan to build up the Stabilization Fund Account for future capital projects.

MOTION: I move the District appropriate and transfer \$100,000.00 to the Stabilization account from Unreserved Fund Balance (free cash).

ACTION: Motion made by Commissioner Fudala; seconded by Chairman Marsters. Moderator declared a unanimous vote at 7:07 PM.

Motion made by Robert Mills to adjourn the Annual District Meeting; seconded by Chairman Marsters. A unanimous vote declared at 7:08 PM.

And you are hereby directed to serve this warrant by posting up attested copies thereof, one each at the Town Hall, Post Office, Library, Senior Center, Transfer Station, and the District Office, fourteen days at least before the meeting.

Hereof fail not and make returns of this warrant with your doings thereon to the District Clerk at the time of said meeting.

Given under our hands this 21st day of March, two thousand twenty four.

Leanne Gray, District Clerk
Bill Dalton, Constable

Kenneth Marsters, Chairman
F. Thomas Fudala, Vice-Chair
Ronald Gangemi, Clerk
WATER COMMISSIONERS

TAX RATE RECAPITULATION
Fiscal Year 2025

I. TAX RATE SUMMARY

la. Total amount to be raised (from page 2, IIe)	\$ 4,484,523.00
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	2,500,413.99
lc. Tax Levy (Ia minus Ib)	\$ 1,984,109.01
ld. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) lc above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	93.0396	1,846,007.09	9,230,032,285.00	0.20	1,846,006.46
Net of Exempt					
Open Space	0.0268	531.74	2,660,700.00	0.20	532.14
Commercial	5.1809	102,794.70	513,971,055.00	0.20	102,794.21
Net of Exempt					
Industrial	0.5133	10,184.43	50,928,100.00	0.20	10,185.62
SUBTOTAL	98.7606		9,797,592,140.00		1,959,518.43
Personal	1.2394	24,591.05	122,952,900.00	0.20	24,590.58
TOTAL	100.0000		9,920,545,040.00		1,984,109.01

MUST EQUAL 1C

Signatures

Board of Assessors

Paul P. Andrews, Assessor, Chair , Mashpee , pa100@aol.com 508-539-1400 | 11/21/2024 10:33 AM
 Comment:
 Gregg P. Fraser, Assessor, Clerk , Mashpee , gpf63@yahoo.com 508-539-1400 | 11/21/2024 9:53 AM
 Comment:

Documents

No documents have been uploaded.

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By: Katie Scopelleti
Date:
Approved:
Director of Accounts: