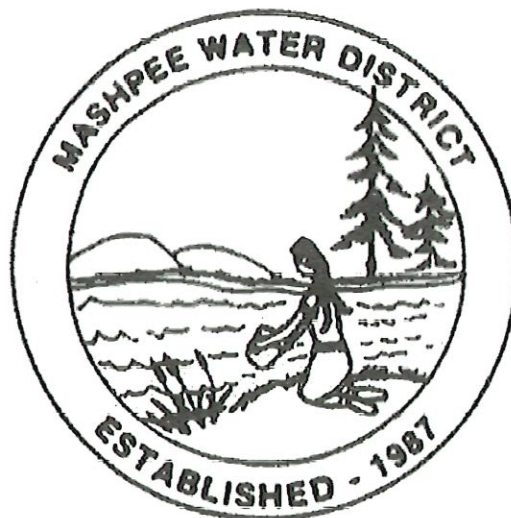


MASHPEE WATER DISTRICT



2025
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, 2025.

During 2025, the Mashpee Water District has continued to maintain and protect the quality and availability of the District's water sources as cost-effectively as possible.

Our Annual District Meeting was held on April 22, 2025. 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 2025, Water Commissioner F Thomas Fudala was re-elected for another 3-year term. Congratulations!

Our Operations Manager Andrew Marks retired at the end of 2025. The Board wants to sincerely thank him for his 30 years of public service and dedication to the Mashpee Water District, its customers and taxpayers. Andrew's leadership has strengthened this water utility. He always held the highest standards of integrity, professionalism, and commitment to this organization. His steady presence has shaped our employees and carried the Mashpee Water District through times of change and growth. He has made a lasting difference and will always remain a valued part of the Mashpee Water District. The Commissioners and staff congratulate and wish Mr. Marks well in his retirement.

We also want to congratulate our new Operations Manager Michael Fredericks and Assistant Operations Manager Scott Forbes. They were both selected for promotions from within the District staff. We look forward to working with them. We are confident they will continue to excel in their new roles.

Additionally, we thank the outstanding District staff for their tireless efforts and dedication to the District customers and taxpayers.

As always, we encourage water conservation. Our water conservation kits are available in the District's office.

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

Respectfully,

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

BOARD MEETINGS – FY 2025

Regular Meeting

08 November 2024	Tax Classification Hearing
08 November 2024	Regular Meeting
08 November 2024	Executive Session Meeting
20 March 2025	Regular Meeting
20 March 2025	Executive Session Meeting
22 April 2025	Regular Meeting
10 June 2025	Regular Meeting

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 2025.

The Mashpee Water District customer base expanded its customers by 77 this year. These additional customers increased the total accounts to 10,337 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 1,485. The District has approximately 184 miles of water main. The construction of our new water tank on Back road was completed early 2025, and is now in service. 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 523 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 582 million gallons.

I would like to congratulate Andrew Marks on his retirement. The impact Mr. Marks had on the District is immeasurable, and he will be missed. Wishing you a healthy, happy, and well-deserved retirement!

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.

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,
Michael Fredericks
Operations Manager



The new tank at Back Road

PFAS Removal Plant
and
Pump Station 6



REPORT OF THE TREASURER

To the citizens of the Mashpee Water District:

The Water District's tax rate was set at .25 cents per thousand dollars of valuation on January 1, 2026. This is an increased rate from January 1, 2025. Property values increased to 7.79% from calendar year 2024 per the Town's Assessor. The omnibus budget for FY26 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 2025 we took advantage of the increasing interest rates with changing investments. Interest revenue annually has been a steady increase in income. This is starting to have an impact on the District financially by enabling an increase to our Stabilization fund. The District's debt remains level. No additional debt was incurred in the calendar year.

Our betterment assessment collections are coming to an end. Calendar year 2025 was not the last assessment year as reported last year. A small assessment was placed in December 2025 to finally collect the remaining outstanding betterments on properties from water main installation projects. Any new water main projects in the future will require new water betterment assessments. 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 by 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 collection of water charges continue to be excellent.

Please enroll in our Unipay bill paying service for more convenient applications for our customers. Go to our website: www.mashpeewaterdistrict.com if you would like to take advantage of this form of payment. Fees do apply.

By year end, my colleague of 30 years has retired. Thank you, Andrew, for assisting me on how to do the best possible job for the taxpayers of Mashpee.

Respectfully submitted,
Leanne Gray, Treasurer/ Accountant

TAX RATE RECAPITULATION

Fiscal Year 2026

I. TAX RATE SUMMARY

la. Total amount to be raised (from page 2, IIe)	\$ 5,064,228.00
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	2,421,581.34
lc. Tax Levy (Ia minus Ib)	\$ 2,642,646.66
ld. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) Ic 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	93.210993	2,463,237.20	9,852,948,781.00	0.25	2,463,237.20
Net of Exempt					
Open Space	0.025747	680.41	2,721,640.00	0.25	680.41
Commercial	5.068411	133,940.19	535,760,779.00	0.25	133,940.19
Net of Exempt					
Industrial	0.515621	13,626.05	54,504,200.00	0.25	13,626.05
SUBTOTAL	98.820773		10,445,935,400.00		2,611,483.85
Personal	1.179227	31,162.81	124,651,240.00	0.25	31,162.81
TOTAL	100.000000		10,570,586,640.00		2,642,646.66

MUST EQUAL 1C

Signatures

Board of Assessors

John A. Bartos, Assessor, Vice Chair, Mashpee, cjbartos@comcast.net 508-539-1404 | 12/1/2025 6:06 PM

Comment:

Paul P. Andrews, Assessor, Chair, Mashpee, pa100@aol.com 508-539-1400 | 12/1/2025 5:07 PM

Comment:

Documents

No documents have been uploaded.

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

Reviewed By: Katie Scopelleti
Date: 12/03/2025
Approved: Thomas Guilfoyle
Director of Accounts: Deborah A. Wagner

TAX RATE RECAPITULATION

Fiscal Year 2026

Deborah A. Wagner

MASHPEE WATER DISTRICT
BALANCE SHEET

ASSETS

JUNE 30, 2025

Cash:

Revenue:	6,163,911.44		
Petty Cash:	<u>150.00</u>	\$	6,164,061.44

Accounts Receivable:

Personal Property Taxes:			
Prior Years:	944.33		
Fiscal Year 2025	524.27		1,468.60

Real Estate Taxes:

Prior Years:	1,586.74		
Fiscal Year 2025	43,059.22		44,645.96

Water Betterments Added to Taxes

Apportionments- Prior Years:	98.95		
Apportionments- FY 2025	1,128.10		
Committed Interest- Prior Years:	12.52		
Committed Interest- FY 2025	<u>71.88</u>		1,311.45

Deferred Betterments Age/Built

Tax Foreclosures/ Possessions			34,369.54
Tax Title Receivables:			25,823.11

Water Receivables: Rates & Charges

	123,126.99		
Water Liens	<u>5,804.58</u>		128,931.57

Estimated Receipts

Loans Authorized:			8,540,000.00
Revenue- Fiscal Year 2025 (a)		\$	<u>3,683,109.00</u>

TOTAL ASSETS:

\$ 18,623,720.67

MASHPEE WATER DISTRICT
BALANCE SHEET

LIABILITIES & RESERVES

JUNE 30, 2025

Funds in Escrow:		
Payroll Withholdings Due	984.13	
Betterment Reserve Revenue		
Contractors Guarantees	<u>19,903.19</u>	\$ 20,887.32
Warrants Payable		24,873.93
Due to Trust Funds		2,132.94
Appropriations:		
Appropriation Control FY'2025 (b)		6,703,795.22
Reserves for Tax Abatements:		
Overlay- Prior Years	100,911.62	
Overlay- Fiscal Year 2025	<u>(2,789.70)</u>	98,121.92
Reserves for Uncollected Receivables:		
Water Revenue	128,931.57	
Special Assessment Revenue	1,311.45	
Tax Title Revenue	25,823.11	
Tax Forecl./ Poss. Revenue	34,369.54	
Deferred Bett. Rev. Age/Built		190,435.67
Fund Balances Reserved for Appropriation:		
System Development Fees	<u>286,121.06</u>	286,121.06
Loans Authorized & Unissued:		8,540,000.00
Petty Cash		150.00
Fund Balances Reserved for Appropriation:		0.00
Unreserved Fund Balance:		<u>\$ 2,757,202.61</u>
<u>TOTAL LIABILITIES & RESERVES:</u>		<u>18,623,720.67</u>

MASHPEE WATER DISTRICT

REPORT OF THE TREASURER

CASH RECONCILIATION

GENERAL FUND

Beginning Balance- July 1, 2024	\$	6,439,918.67
Available Funds Transfer ADM FY25		0.00
Warrants Payable 6/30/2025		24,873.93
Refunds/ Errors / Adjustments		0.00
Cash Receipts (per schedule)		<u>4,577,167.35</u>
Subtotal		11,041,959.95
Cash Payments (per schedule)		-4,296,975.58
Bounced Pymts/ Chargebacks		-2,859.47
Stabilization Fnding ADM FY25 6/30/25		-500,000.00
Warrants Payable 7/1/24		-77,190.80
Refunds/ Errors/ Adjustments		-872.66
Subtotal		<u>-4,877,898.51</u>
Ending Balance- June 30, 2023	\$	<u>6,164,061.44</u>

Cash in Banks- June 30, 2024

Petty Cash/ Checking:	\$	150.00
Money Market Accounts:		5,512,418.85
Investments:		<u>651,492.59</u>
Ending Balance- June 30, 2024	\$	<u>6,164,061.44</u>

TRUST FUNDS

Money Market Accounts: 1,037,475.73
Investments:

Total Trust Fund Balance 1,037,475.73

TOTAL GENERAL & TRUST FUNDS \$ 7,201,537.17

MASHPEE WATER DISTRICT

BALANCE SHEET

DEBT LEDGER

June 30, 2025

Debt Issued:

Serial Loans Issued & Outstanding 6/30/25 \$1,605,000.00

Debt Due:

Long Term - 750K Gal Water Tank 1,605,000.00

\$1,605,000.00

DEFERRED LEDGER

Deferred Water Main Betterments: \$57,642.25

Apportionments Due- 2011 - 2029 \$57,642.25

TRUST FUND LEDGER

Cash & Securities in Custody of Treasurer \$1,037,475.73

Due from General Fund \$2,132.94

Stabilization Fund 786,076.16

Unemployment Fund 49,126.65

Betterment Reserve Fund 204,405.86

Total Trust Funds \$1,037,475.73

FIXED ASSETS- (Net of Depreciation)

Land 4,943,009.00

Buildings 5,576,203.00

Vehicles 207,113.23

Equipment & Fixtures 48,313.00

Distribution System 10,064,734.00

Construction in Progress 4,202,894.63

Total Fixed Assets \$25,042,266.86

MASHPEE WATER DISTRICT
BALANCE SHEET

NOTES TO BALANCE SHEET

JUNE 30, 2025

(a) Revenue FY'2026		
Votes @ Annual Dist. Mtg. 4/22/25	\$	4,404,228.00
Transfers from Available funds		871,119.00
Raise and Appropriate		
		<u>\$ 3,683,109.00</u>

* Transfers from available funds breakdown		
1. Surplus Revenue (Free Cash)		721,119.00
2. Betterment Reserve Fund out		
3. Surplus Revenue (free cash) STABILIZATI		\$500,000.00

(b) Appropriation Control FY'2026		
Recorded Votes of Annual Dist. Mtg.	\$	4,404,228.00
Fy 25 Encumbrances	\$	-

* 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		1,293,000.00
5. Future Tank maintenance		370,621.83
6. Well Cleaning account		448.48
7. New Water Tank 750K		209,563.67
8. New Replace Roof		3,386.00
8. Well Site Developmt/ Const.		<u>176,429.40</u> (Non-Revenue)
Subtotal		<u>2,149,567.22</u>
Total Balance Carried Forward	\$	<u>6,703,795.22</u> (b)

MASHPEE WATER DISTRICT

SCHEDULE OF RECEIPTS

FISCAL YEAR 2025

REVENUE

COMPLETE

Taxes: Real Estate & Personal Property

Prior Years	28,485.58	
Fiscal Year 2025	<u>1,935,594.21</u>	1,964,079.79

Deferred taxes Collected

-

Tax Titles Collected:		1,053.24
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Betterments:

Prior Years	1,451.93	
Fiscal Year 2025	23,454.38	
Paid In Advance	395.80	
Unapportioned	<u>0.00</u>	25,302.11

Committed Interest:

Prior Years	150.90	
Fiscal Year 2025	1,726.18	
Paid In Advance	<u>5.86</u>	1,882.94

Water:

Rates & Charges	1,871,698.88	
Water Liens	37,327.95	1,909,026.83

Estimated Receipts:

Interest on Taxes	3,696.02	
Interest on Investments	137,995.98	
Service Connections	19,865.00	
Inspection Fees, Misc. Servs	<u>73,274.38</u>	264,581.38
Escrow accts- Various	13,000.00	
System Development Fees	16,750.00	

TOTAL REVENUE RECEIPTS:

\$ 4,165,926.29

Other Receipts:

Payroll Ded. Withheld	411,241.06	
Contractors Guarantees		
Insurance Loss receipt	-	
Bond Proceeds Premium	-	
Refunded Bond Issue Proceeds	-	
Trust Fund Proceeds		<u>\$ 411,241.06</u>

TOTAL RECEIPTS

\$ 4,577,167.35

MASHPEE WATER DISTRICT

SCHEDULE OF PAYMENTS

FISCAL YEAR 2025

REFUNDS:

Contr. Guar./ Escrow Reimbsmts.	14,932.50
System Development Refunds	650.00
Tax/ Betterment Refunds	-
Water, Serv. Conn. Refunds	\$ 1,200.00
Payments to Trust Funds	28,770.67
Payroll Ded. to Agencies	410,257.34
	<u>455,810.51</u>

FY24 ARTICLE APPROPRIATIONS

0.00

0.00

Maintenance & Operations

Salaries & Wages	1,086,304.53
Employee Benefits	778,351.42
Office Administration	83,085.92
Debt & Interest	290,375.00
Legal, Engineering, Consult.	132,488.42
Field Maint. & Operations	844,452.56
State Water Assessment	6,029.72
Insurance	94,049.80
Purchase water other	116,066.00
Reserve Fund	

Total Revenue Appropriations \$ 3,431,203.37

Non-Revenue Appropriations

Ext, Dead Ends	
New water tank 750k	409,961.70
PFAS Filtration	
New Roof	
	409,961.70

TOTAL PAYMENTS 4,296,975.58

Respectfully Submitted,
Leanne Gray, Treasurer

NOTES

**MASHPEE WATER DISTRICT EMPLOYEES
CY25**

<u>Last Name, First Name</u>	<u>Title</u>	<u>Salary</u>
Anderson, Jessica	Accounts Rec	\$90,575.11
DiGiacomo, Adam	Field Technician	\$102,543.06
Forbes, Scott	Field Technician	\$117,008.30
Fredericks, Michael	Assistant Operations Manager	\$117,322.59
Fudala, F. Thomas	Commissioner	\$5,000.00
Gallagher, Connor	Field Technician	\$89,138.16
Gangemi, Ronald	Commissioner	\$5,000.00
Gorczyca, Sarah	Administrative Asst.	\$1,500.00
Grady, Warren	Field Technician	\$84,652.17
Gray, Leanne	Treasurer/Accountant/Clerk	\$110,841.97
Matton, Michael	Field Technician	\$97,731.20
Marks, Andrew	Operations Manager	\$148,961.44
Marsters, Kenneth	Commissioner	\$5,000.00
Mills, Robert	Moderator	\$200.00
Swanson, Rebecca	Senior Clerk	\$69,299.50
Villa, Nicholas	Field Technician	\$98,158.56
Total		\$1,142,932.06

REPORT OF THE DISTRICT CLERK

To the Citizens of the Mashpee Water District:

The District held its Annual District Meeting on Tuesday, April 22, 2025.
The Annual Election was held on Saturday, May 10, 2025 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 10, 2025

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

F Thomas Fudala	1631
Write-In	10
<u>Blank</u>	<u>421</u>

TOTAL: 2062



"for generations unborn"

Mashpee Water District

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

ANNUAL DISTRICT MEETING TUESDAY, APRIL 22, 2025

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 22, 2025 at 7:00 P.M. for the following purposes:**

To act on the Articles contained in the following Warrant:

Article 1: To hear and act on the 2024 Report of the District Officers.

MOTION: I move the District vote to accept the 2024 Annual Report of the District Officers.

ACTION: Motion made by Commissioner Marsters; seconded by Andrew Marks. 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 **\$4,404,228.00** to defray the regular expenses of the District for the Fiscal Year beginning July 1, 2025 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 2026 commencing July 1, 2025 through June 30, 2026.

OPERATING EXPENSES	BUDGET FY2025	PROPOSED FY2026
Office Expenses	142,458	142,458
Salary and Wages	1,124,936	1,197,734
Employee Benefits	846,944	950,456
Legal, Engineering & Professional Services	320,221	316,466
Field Maintenance & Operations	1,209,489	1,209,489
Fixed Expenses	299,100	307,500
Debt & Interest	290,375	280,125
Total Omnibus Budget	<u>4,233,523</u>	<u>4,404,228</u>

MOTION: I move the District vote to appropriate for the Fiscal Year 2026 an operating budget totaling \$4,404,228.00 as follows: To raise and appropriate \$ 3,683,109.00; and transfer from Unreserved Fund Balance (Free Cash) \$721,119.00; and further that said appropriation be expended as follows: Office Expenses \$142,458.00; Salaries & Wages \$1,197,734.00; Employee benefits \$950,456.00; Legal , Professional & Engineering Expenses \$316,466.00; Field Maintenance & Operations \$1,209,489.00; Fixed Expenses \$307,500.00; and Debt & Interest Expenses \$280,175.00.

ACTION: Motion made by Chairman Fudala; seconded by Commissioner Marsters. Moderator declared a unanimous vote at 7:03 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 Gangemi; seconded by Commissioner Marsters. Moderator declared a unanimous vote at 7:04 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 Commissioner Marsters; seconded by Commissioner Gangemi. Moderator declared a unanimous vote at 7:04 pm.

Article 5: To see if the District will vote to appropriate and transfer from available funds **\$500,000** 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.

Comissioner Gangemi

MOTION: I move the District appropriate and transfer \$500,000.00 to the Stabilization account from Unreserved Fund Balance (free cash).

ACTION: Motion made by Commissioner Gangemi; seconded by Commissioner Marsters. Moderator declared a unanimous vote at 7:05 pm.

MOTION made by Chairman Fudala to adjourn the Annual District Meeting; seconded by Commissioner Marsters. A unanimous vote declared at 7:06 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 20st day of March, two thousand twenty five.

Leanne Gray, District Clerk
Bill Dalton, Constable

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