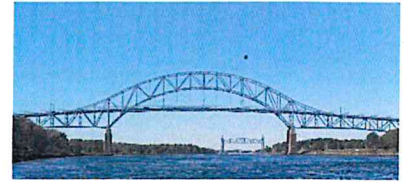


Board of Sewer Commissioners

Meeting Agenda



Date

February 27, 2024

Time

7:00 PM

Location

Bourne Community Center
239 Main St., Buzzards Bay
Or virtually (see information below)

The Zoom chat will not be monitored. Participants who wish to speak must raise the hand icon until the Chair asks them to unmute. Note this meeting is being televised, streamed or recorded by Bourne TV. If anyone in the audience is recording or videotaping, they need to acknowledge such at this time.

If anyone from the public wishes to access the meeting, they can do so by calling the following conference line:
1-929-205-6099

Zoom Meeting ID: 884 3036 4341

Password: SEWER

All items within the meeting agenda are subject to deliberation and vote(s) by the Board of Sewer Commissioners.

7:00 P.M. Call Public Session to Order in Open Session

1. Moment of Silence to recognize our troops and our public safety personnel
2. Salute to the flag
3. Reading of the Vision and Mission Statements
4. Sewer Allocation Review: 93B Main Street (85 – 93 Main Street)
5. Operational Allocation Review Process
6. Policy
 - a. Amend Rules and Regulations: Abatement procedures (Final Reading) and Application and Design Review Fees
 - b. Sewer Enterprise Fund Financial Policy
7. DPW Director Report
8. Minutes:
9. Correspondence
10. Future agenda items
11. Committee reports
12. Next meeting date: March 26
13. Adjourn

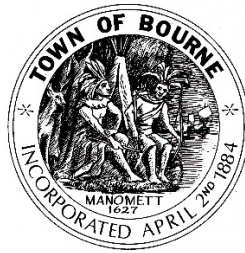
TOWN CLERK BOURNE

2024 FEB 23 AM 10:08

RECEIVED

Reasonable accommodations for people with disabilities are available upon request. Please include a description of the accommodation you require, with as much detail as possible, and include a way we can contact you if we need more information. Please allow advance notice. Send an email to kthut@townofbourne.com or call the Town Administrator's Office at 508-759-0600 x1503

TOWN OF BOURNE



Vision

Bourne is a proud community that embraces change while respecting the rich heritage of the town and its villages. It is a municipality based on strong fiscal government with a durable economy that recognizes the rights of all citizens, respects the environment, especially the coastal areas of the community and the amenities that it affords. Bourne embraces excellent education, and offers to citizens a healthy, active lifestyle.

Mission

Bourne will maximize opportunities for social and economic development while retaining an attractive, sustainable and secure coastline and environment for the enjoyment of residents and visitors. Through responsible and professional leadership and in partnership with others, Bourne will strive to improve the quality of life for all residents living and working in the larger community.

MAIN OFFICE:

49 Herring Pond Road
Buzzards Bay, MA 02532
TEL: (508) 833-0070
FAX: (508) 833-2282

**NANTUCKET OFFICE:**

19 Old South Road
Nantucket, MA 02554
TEL : (508) 325-0044
www.brackeneng.com

December 7, 2023

HAND DELIVERY

Email: [msimone@townofbourne.com]

Town of Bourne
Board of Sewer Commissioners
24 Perry Avenue
Buzzards Bay, MA 02554

BOURNE BOARD OF SEWER COMMISSIONERS
ROUTED 2023 DEC 7 PM 2:21

Re: Wastewater Allocation Request | 85 – 93 Main Street | Map 23.2 Parcel 67

Dear Commissioners:

On behalf of the applicant and property owners, Vincent Michienzi and Noreen Michienzi, Bracken Engineering, Inc, (BEI) cordially submits the enclosed application and supporting documentation for a Preliminary Commercial Wastewater Management Allocation at the abovementioned location.

The existing property is currently comprised of a chiropractic office, Thai restaurant, and a pizza shop. The owner is proposing a new tenant – Undergroundd Fitness & Indoor Cycling Studio. The tenant will offer exercise classes as well as indoor spin cycling.

Based on Title V calculations, there will be a net flow of 750 gallons per day. We have included the one-time application fee of \$1,500.00 and respectfully ask that the Preliminary Allocation fee of \$5,000.00 plus \$1.00 per gallon be waived until the project has received final approval from the Planning Board. This waiver is requested due to the type and size of this project.

In closing, we would like to thank you for your time and consideration on this matter. Should you have any questions or require any further information prior to the meeting, please contact the undersigned at 508-833-0070 or by email at robert@brackeneng.com

Sincerely,

BRACKEN ENGINEERING, INC.

A handwritten signature in black ink, appearing to read 'Rob Dewar', is written over a horizontal line.

Robert E. Dewar, EIT
Project Manager

Cc : Tim Lydon (tlydon@townofbourne.com)



Sewer Service Application Form
Town of Bourne, Massachusetts

Section 1: General Information

A. Applicant Name	Underground Fitness (Kris Shanahan)		
B. Applicant Address and Phone:	93B Main Street - 410-991-1543		
C. Is the Applicant the Property Owner?	Yes _____ No <u>X</u>		
D. Property Owner Name	Vincent & Noreen Michienzi		
E. Property Owner Address			
F. Property Owner Mailing Address			
G. Property Owner Phone/Email			
H. Building Contractor Name, Address, Phone, and License Number	N/A		
I. Licensed Drain Layer or Master Plumber Name, Address, Phone, and License Number	N/A		
J. Source of Property Water Supply	Buzzards Bay Water District (town water)		
K. Number of Residential Bedrooms	None		
L. Types of Plumbing Fixtures			
Kitchen Sink	<u>0</u>	Water Closet	<u>0</u>
Lavatory	<u>5</u>	Bath Tub	<u>0</u>
Laundry Tub	<u>0</u>	Shower	<u>0</u>
Urinal	<u>0</u>	Disposal	<u>0</u>
M. Dig Safe #	N/A		
N. Water District/Department Connection (if applicable)	Buzzards Bay Water District (existing connection)		

- O. Plans and Specifications for the proposed building sewer, as required, by the Planning Board checklist, are attached hereto (Refer to the Bourne Planning Board Department for the updated checklist)

☐

- P. Connection Request:

Residential Connection less than 500 Gallons per Day (GPD)

Residential Connection greater than 500 GPD

Mixed Use/Commercial Change of Use or Increase in Flow

Industrial User

Skip to Section 5.

Complete Sections 2, 3, and 5

Complete Sections 2, 3, and 5

Complete Sections 2 through 5

Section 2: Wastewater Allocation Form

- A. Location of Proposed Project (Address)

85 Main Street

Location of Proposed Project (Map and Parcel)

Map 23.2 Parcel 67 (portion of)

- B. Is Applicant Leasing or Buying?

Leasing X Buying _____

If buying, attach Purchase & Sale

- C. Is there an existing connection to the sewer system?

Yes

- D. Description of Proposed Project

New tenant moving in (gym)

- E. Financing is in Place

N/A *Copy of Documentation Attached*

- F. Applicant has a letter of intent to finance

N/A *Copy Attached*

- G. Allocation Requested

750 GPD

- H. Any unusual characteristics of projected flow?

Yes _____ No X

If Yes, describe type of wastewater flow:

- I. Requested Amount Exceeds Available Allocation

Yes _____ No X

Section 3: General Commercial/Mixed Use

A. Company Name	Undergroundd Fitness
B. Facility Address and Phone:	85 Main Street Buzzards Bay, MA 02532 - 774-247-0070
C. Property Owner Name	Vincent P. & Noreen Michienzi
D. Property Owner Address	
E. Property Owner Mailing Address	
F. Property Owner Phone/Email	
G. Name and Title of Corporate Officer Signing Application	N/A
H. Name and Title of Facility Manager	
I. Name and Title of Employee Responsible for Wastewater Discharge	N/A
J. Type of Business:	Gym & Indoor Cycling
K. Principle Product or service:	Crossfit & Indoor Cycling
L. Describe Operation and Activities of Facility	Gym offering workout and spin cycling classes
M. Describe any factors affecting operation (Seasonal production, scheduled shutdown, peak operation, batch operation, etc.)	Peak hours during mornings and evenings
N. Number of Employees	3

Section 4: Industrial Users

A. Standard Industrial Classification Code (SIC) and/or North American Industry Classification System (NAICS) Code N/A

B. List all raw materials used in the operation
Attach additional pages if necessary N/A

C. List any flammable, combustible, or explosive substances which are stored, utilized, or produced at this facility: *Attach additional pages if necessary*

N/A

D. List any hazardous substances, SDS sheets (as defined in 310 CMR 30.00), which are stored, utilized, or produced at this facility: *Attach additional pages if necessary*

N/A

E. Describe all measures which are taken to isolate those areas of the facility where the substances listed in Item C. and D. are stored, utilized, or produced. In particular, list efforts to prevent the discharge of these substances to the sewer system (*attach additional pages if necessary*):

N/A

F. Is there a Spill Prevention Plan? Yes _____ → **Attach Copy** No X

G. Attach copies of Statement of Violation Penalties issued to the Industrial User Attached _____ Not Applicable X

H. Name and Title of Employee Responsible for Wastewater Discharge

N/A

I. List the size, location, average daily flow and maximum daily flow of all connections to the sewer system. *Note: The maximum daily flow listed will be considered the maximum day permitted flow, if this application is accepted; attach additional pages if necessary*

- J. List all other methods of wastewater disposal (e.g. direct to waterbody or ground, waste hauling service). *Attach additional pages if necessary.*

None

K. Baseline Monitoring Report

Attached _____ Date Completed _____

Note: The Department requires that an applicant for an industrial connection permit submit a "Baseline Monitoring Report" which shall be prepared by a Professional Civil Engineer, registered in the Commonwealth of Massachusetts, in accordance with the U.S. EPA "General Pretreatment Regulations for Existing and New Sources of Pollution" (40 CFR 403, as amended). The completed Baseline Monitoring Report shall be reviewed by the Manager of the facility from which the wastewater is discharged and the Manager of the facility shall certify in writing that "all sampling for the Report was performed under normal operating conditions at the Facility, particularly with regard to the quantity and characteristics of the wastewater which was generated during the sampling."

- L. Operating Parameter Ranges of Wastewater Effluent (% ranges if not operational yet):

	Effluent Range	Efficiency Removal (%)
pH	N/A	N/A
Temperature	N/A	N/A
BOD (mg/L)	N/A	N/A
TSS (mg/L)	N/A	N/A
Oil & Grease (mg/L)	N/A	N/A

- M. Attach copies of the results of all analyses conducted on the wastewater (raw and pretreated) over the past two years.

Attached _____ Not Applicable X

- N. Describe any proposed or existing pretreatment which this wastewater will receive prior to discharge. If this is a proposed process or modification to an existing process, attach a copy of the design report prepared by a Professional Civil Engineer, registered in the Commonwealth of Massachusetts, including a detailed flow schematic, plans, and specifications.

Not Applicable

Section 5: Certification

In consideration of granting this permit, the undersigned agrees:

1. To accept and abide by all provisions of "Sewer Use Regulations" of the Town of Bourne, Massachusetts and of all other pertinent rules and regulations that may be adopted in the future.
2. That no person shall excavate, construct, effect, maintain, modify, or use any sewer connection or extension without a currently valid permit from the Town of Bourne. The permit must be "in-hand" before work can commence.
3. To pay all the cost of said particular sewer and its connection with the public sewer in said street, including all labor and materials or any other expense incurred necessary for proper construction of said particular sewer as determined by the Sewer Commission.
4. To maintain the building sewer at no expense to the Town.
5. For himself, his heirs, devisees and assigns, that the said Department of Public Works shall have access at all reasonable hours, to the said premises, to see that all the laws, rules, and regulations relating to the sewer are complied with.
6. To notify the Superintendent when the building sewer is ready for inspection and connection to the public sewer, but before any portion of the work is covered. Notice of two (2) business days shall be provided to the Superintendent.
7. That construction of the sewer connection will be completed within ninety (90) days of issuance of this permit.

Signed: _____

Applicant's Name: _____ Date: _____

DO NOT WRITE BELOW THIS LINE – OFFICE USE ONLY

Total Fee Paid: _____

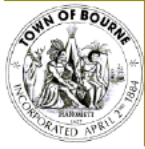
Street Opening Permit _____ Valid Bond and Insurance _____

Approved _____ Not Approved _____

Permit Number _____ Expires _____

Signed: _____ Title: _____

Date: _____



TIMOTHY P LYDON, SIT,
CFM
ENGINEERING TECHNICIAN

TOWN OF BOURNE



24 PERRY AVE.
BUZZARDS BAY, MA 02532
PHONE: 508-759-0600 x1345 ● FAX: 508-759-8026
Email: tlydon@townofbourne.com



February 12, 2024

RE: Preliminary Allocation and Sewer Use Fees
LOCUS: 93B Main St, Map 23.2 Parcel 67.00
TO: Board of Sewer Commissioners (BOSC)
Vincent & Noreen Michienzi
Bracken Engineering, Inc.

Subject: Preliminary Allocation

Based on the most recently adopted Town of Bourne Sewer Use Rules & Regulations dated May 30, 2023 and outlined under Section 5.3 and 6.1 and further described in Attachment C (the fee schedule dated December 19, 2023) the Engineering Department has provided the following fee breakdown.

Application and Design Review Fee: *COMPLETE (\$1,500 received February 7, 2024)*

Preliminary Allocation Fee: \$750 Per the Bourne Sewer Regulations Sewer System Fee Structure, the proposed 750 gallons per day (GPD) is assessed using the following formula:

$$750 \text{ GPD} \times \$1.00/\text{GPD} = \$750$$

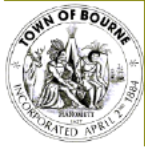
Per Section 5.3, projects not complete but have been granted Allocation by vote of the Board, shall be considered Preliminary Allocations. Per Section 5.3.4 §1b, the preliminary allocation fee is due within 30 days of the Board's approval. The developer or owner of such projects should have come before the Board within six months to meet the requirements for a Preliminary Allocation as stated in Section 5.3 herein and to pay the Preliminary Allocation Fee described herein minus the amount of fees paid previously.

Commercial Connection: *\$623.50 [\$150 per unit plus \$0.10 per square foot of floor space (4,735sf)] due prior to Building Permit issuance*

Please see the relevant sections of the Sewer Regulations if you may have any questions.

Respectfully,

Timothy Lydon
Engineering Department



TIMOTHY P LYDON, SIT,
CFM
ENGINEERING TECHNICIAN

TOWN OF BOURNE



24 PERRY AVE.
BUZZARDS BAY, MA 02532
PHONE: 508-759-0600 x1345 ● FAX: 508-759-8026
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Application and Design Review Fee: *COMPLETE (\$1,500 received February 7, 2024)*

Preliminary Allocation Fee: **\$3,750** Per the Bourne Sewer Regulations Sewer System Fee Structure, the proposed 750 gallons per day (GPD) is assessed using the following formula:

$$750 \text{ GPD} \times \$5.00/\text{GPD} = \$3,750$$

Per Section 5.3, projects not complete but have been granted Allocation by vote of the Board, shall be considered Preliminary Allocations. Per Section 5.3.4 §1b, the preliminary allocation fee is due within 30 days of the Boards approval. The developer or owner of such projects should have come before the Board within six months to meet the requirements for a Preliminary Allocation as stated in Section 5.3 herein and to pay the Preliminary Allocation Fee described herein minus the amount of fees paid previously.

Commercial Connection: **\$623.50** [*\$150 per unit plus \$0.10 per square foot of floor space (4,735sf)*] due prior to Building Permit issuance

Please see the relevant sections of the Sewer Regulations if you may have any questions.

Respectfully,

Timothy Lydon
Engineering Department



TOWN OF BOURNE
Board of Sewer Commissioners
24 Perry Avenue – Room 101
Buzzards Bay, MA 02532-3496
www.townofbourne.com



JARED P. MACDONALD, CHAIR
MELISSA A. FERRETTO, VICE CHAIR
MARY JANE MASTRANGELO, CLERK
PETER J. MEIER
ANNE-MARIE SIROONIAN

PHONE: 508-759-0600 X1503

Operational Allocation Three (3) Year Review

Date: _____

Owner: _____

Location: _____

Date of Occupancy: _____

Percent Capacity: _____ %

Preliminary Allocation: _____ GPD Date: _____

Operational Allocation _____ GPD Date: _____

Three (3) Year Actual Water Usage (Average GPD)

20 _____ GPD

20 _____ GPD

20 _____ GPD

3 Year Average _____ GPD

Peak Flow _____ GPM

Updated Allocation: _____ **GPD**

Buzzards Bay Commercial Wastewater Summary Sheet (February 21, 2024)

[illegible]

To: Board of Sewer Commissioners
CC: Matt Sawicki, DPW Director
From: Marlene McCollem, Town Administrator
Date: February 16, 2024
RE: Sewer Rules & Regs – Abatement

In addition to adopting “Attachment E,” I recommend that the Board amend Section 6.2 Sewer Rates (User Charges) of the Rules and Regulations (p. 22) to **add** the following language (or similar):

6.2.4 Abatement Request

The Board of Sewer Commissioners have established an abatement procedure for ratepayers to use in order to request an abatement of a full, or partial, sewer bill. All abatement requests must be submitted on the form included as Attachment E.

###

ATTACHMENT E: SEWER BILL ABATEMENT FORM

Name of Applicant:

Property Location:

Mailing Address (if different):

Map:

Lot:

Total Amount of Sewer Bill:

Amount requested to be abated:

Account Number:

Reason for request:

Documentation supporting request is attached?

Yes

No

(Such as letter from Water Department as to when they shut off water/removed meter and/or letter from Board of Health giving a date as to when they deemed the property uninhabitable, when fire/flood or other disaster destroyed property)

Signature of Applicant:

Date:

Phone Number:

Email Address:

ATTACHMENT E: SEWER BILL ABATEMENT FORM
Criteria for requesting an abatement/adjustment

A request for an adjustment must be in writing and must contain sufficient information to determine why the value should be changed.

Request for abatement **due to water being shut off** must meet the following criteria:

1. The water has been shut off at the street by the Water District for at least twenty-four (24) consecutive months. After the 2-years have passed, if the water remains shut off, the owner can request abatement for the next bill, and ask that the account be put on hold until the water is turned back on. The request must be verified by an accompanying letter from the Water District. Abatements are not granted when the water is shut off within a building by an owner.

If the BOSC is not appropriately notified when water is restored to a property, back charges and penalties may apply.

2. The building/dwelling shall not have been occupied for the same time period.

Owner's request for abatements on buildings that have been **rendered un-inhabitable** through fire, flood, hurricane, demolition, etc. must also request a letter from the Town's Inspectional Services Department stating the condition of the structure, and this letter shall accompany this information.

All abatement requests and accompanying information must be received by the Sewer Commissioner Office not later than (30) thirty calendar days after the final due date shown on the sewer bill.

Abatement requests will be reviewed by the DPW Director who will make a recommendation to the Sewer Commissioners for a decision.

It is recommended that the current sewer bill be paid to avoid interest and demand fees that cannot be abated. Then the applicant should wait for reimbursement if the abatement request is successful.

To: Board of Sewer Commissioners
CC: Matt Sawicki, DPW Director
From: Marlene McCollem, Town Administrator
Date: February 21, 2024
RE: Sewer Rules & Regs – Application and Design Review Fees

If the Board desires to change the fee structure to exempt applicants who wish to modify a previously approved project, I recommend that the Board amend Section 4.1 – Application Required for Building Sewer – of the Rules and Regulations (p. 11) to **add** the following language (or similar):

The property owner shall complete a General Sewer Service Application prior to construction, reconstruction, abandonment, repair, or modification of a new or existing building sewer which connects to the Town's sanitary sewer system. The application shall include building site plans as required by the DPW, and by such other permits, plans, specifications, and information as the DPW requires. An application/design review fee, as defined in Section 6 shall be paid at the time the application is filed. **Applicants who apply to modify a project that has previously been granted a preliminary allocation by the BOSC, shall not be required to pay the application/design review fee as part of their modification request.** Construction, reconstruction, repair, or modification of the building sewer shall not proceed without authorization by the DPW. A DPW inspector will be assigned to inspect the building sewer and connection to a public sanitary sewer.

I also recommend that the Board amend Section 6.1.1 – Application & Design Review Fee (Residential, Commercial, and Industrial) – of the Rules and Regulations (p. 18) to **add** the following language (or similar):

A flat-rate review fee charged at the time the **original** sewer application is submitted. This fee must be paid before the application will be deemed complete. **An applicant is entitled to modify or revise the original application at any time in the future without incurring any additional application/review fees.**

###

Sewer Enterprise Fund Policy

PURPOSE

Massachusetts General Law provides for municipalities to establish – for accounting purposes – a separate fund (or funds) classified as Enterprise Funds to record the revenues and expenditures of municipal operations that deliver services on a business-like basis; that is, the users of the service are charged fees intended to cover most if not all of the costs of delivering the service.

The purpose of this policy is to establish principles that govern the accounting and financing of operations that deliver these kinds of services. At the time of adoption of this policy, the Town of Bourne operates two enterprise funds, one for the Integrated Solid Waste Management (ISWM) program and one for the delivery of sewer services¹. Due to its uniqueness, the former is governed by the sperate ISWM Enterprise Fund Financial Polices and Guidelines while the latter will be addressed though this policy.

APPLICABILITY

This policy is applicable to the Town Administrator, the Finance Director/~~Treasurer-Collector~~ and the Superintendent of Public Works with responsibility for estimating annual enterprise fund revenue, recommending annual user charges and annual operating and capital budgets; the Finance Committee with responsibility for recommending annual enterprise fund budgets; the Select Board [acting in their capacity as the Town's Sewer Commissioners](#) with responsibility for setting sewer user charges; and, the Capital-Outlay Committee, which bears responsibility in conjunction with the Town Administrator for recommending enterprise fund capital projects to the Finance Committee and Select Board.

DEFINITIONS

Direct costs – expenses that comprise the recommended budget of an enterprise and are voted as appropriations by Town Meeting to finance the operations of the enterprise. These expenses are accounted for in the Enterprise Fund.

Enterprise Fund - An enterprise fund gives communities the flexibility to account separately for all financial activities associated with a broad range of municipal services. It establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. Revenues and expenses of the service are segregated into a fund with financial statements separate from all other governmental activities.

Fund – a separate accounting entity used to segregate the revenues and expenditures of a single municipal activity or multiple activities, record the annual financial results of that operation, segregate any resulting surplus and facilitate financial reporting of the Fund's assets and liabilities.

General Fund - the primary fund used by a government entity. This fund is used to record all revenues and expenditures that are not associated with special-purpose funds, e.g., enterprise funds and grant

¹ [1988 Special Town Meeting Article 10 Acceptance of MGL C. 40 Section 39A Establishing an Enterprise Fund for municipal sewerage and ~~sewage~~ septage.](#)

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funds. The activities being paid for through the general fund constitute the core administrative and operational tasks of a municipality.

Indirect Costs – those expenses that are part of the annual operating budget accounted for in the General Fund, a portion of which can be identified as supporting the operations of an enterprise.

Retained Earnings - any operating surplus (actual revenues in excess of estimates and appropriations in excess of expenses) is retained in the enterprise fund rather than being closed to the General Fund at fiscal year-end. Surplus of an enterprise certified by the Massachusetts Department of Revenue, Division of Local Services as available is called “retained earnings”. Use of retained earnings requires appropriation by Town Meeting.

POLICY

The town will adhere to the following policies regarding the Sewer Enterprise Fund:

- ~~The Town has established a Sewer Enterprise fund for the following purposes: For any service delivered on a business-like basis, the Town shall consider establishing an Enterprise Fund in order to affect the following:~~
 - To clearly identify the total cost of ~~providing sewer collection services~~ delivering a specified service – direct, indirect and capital - and the source(s) of funding of the service.
 - To make important financial and management information readily accessible for rate setting purposes and financial reporting.
 - To provide a mechanism for the segregation of any surplus at fiscal year-end that is generated by the specified operation and to reserve that surplus for future use in support of the operation, subject to appropriation by Town Meeting.
- The annual budget of any Sewer Enterprise shall be included in the Finance Committee’s annual recommended budget as described in the Town’s Annual Budget Process policy.
- Capital requests of the Sewer Enterprise Fund the ensuing fiscal year and future years shall be included in the Capital Outlay Committee’s recommended annual Capital Improvement Plan as described in the Town’s Capital Improvement Planning policy.
- User charges shall be set at a level to cover all costs, direct and indirect and capital-related.
- The Sewer Enterprise’s share of the Town’s annual cost of financing its Other Post Employment Benefits (OPEB) liability shall be included in the total costs to be financed by user charges as described in the Town’s Other Post Employment Benefits policy.
- Sewer Enterprise Fund user charges shall be reviewed annually and presented to the Select Board acting in their capacity as Sewer Commissioners ~~by Commissioners~~ by the Town Administrator or his/her designee for review and approval. If rate changes are recommended, the Select Board acting in their capacity as Sewer Commissioners, pursuant to its fee-setting duties, shall act on such

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recommendations. If new rates are approved, they shall take effect upon a date in the motion approving such rates.

- A reserve of retained earnings shall be maintained at a level described in the Town's Financial Reserves policy, including an amount to cover emergency circumstances.
- Mid-year adjustments of rates will be sought only under extraordinary circumstances in response to emergencies that cannot be accommodated through an appropriation of available retained earnings.

PROCEDURES

Determination of Indirect Costs – Indirect costs of an enterprise shall be updated annually to serve two purposes:

- As part of the budget process, to identify the amount of Sewer enterprise fund revenue proposed to be transferred to the General Fund to finance those costs to be incurred by the General Fund in support of the operations of the enterprise.
- To include as a component of total annual cost of the Sewer enterprise – in addition to direct and capital costs – for the purpose of determining rates that will result in the enterprise being self-supporting; that is total estimated revenue equal to total costs.

Indirect costs (those costs borne by the General Fund in support of an enterprise) shall include but not be limited to a portion of the salaries and expenses of the following as determined by the Town Accountant:

- Finance Staff (Finance Town Director Town Accountant Treasurer/Collector and assistants)
- Finance Director/Treasurer/Collector
- Audit (Contracted Service)
- Information Technology (IT)
- Town Engineer Select Board
- Town Administrator
- Legal Services
- Postage & Copying
- Benefits for active and retired employees, including insurances, Medicare tax, unemployment, and worker's compensation.
- Pension costs- The Town's share of its annual pension assessment attributable to to employees of the enterprise

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- Vehicle Insurance
- Property and liability insurance covering buildings, equipment, and operations of the enterprise

Note that the following are not included as indirect costs because Town Meeting appropriates them as direct costs included in the enterprise budgets.

- ~~Benefits for active and retired employees, including insurances, Medicare tax, unemployment, and workers' compensation~~
- ~~Pension costs—the Town's share of its annual pension assessment attributable to employees of the enterprise~~
- ~~Vehicle insurance~~
- ~~Property and liability insurance covering buildings, equipment and operations of the enterprise~~
- ~~Legal services~~
- Debt service

The Town Administrator or his/her designee shall develop in writing methodologies for identifying any recommended changes relative to attribution of indirect costs

REFERENCES

M.G.L. c. 44, § 53F½

Massachusetts Department of Revenue, Division of Local Services: Enterprise Fund G.L. c. 44 § 53F½ Manual

Town of Bourne – Annual Budget Process policy

Town of Bourne– Financial Reserves policy

Town of Bourne– Capital Improvement Planning policy

Town of Bourne –ISWM Enterprise Fund Financial Policies and Guidelines

Town of Bourne – Other Post Employment Benefits policy

ADOPTED BY:

DATE ADOPTED:

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