

Audit encumbrance:

Paperwork for audit encumbrance?

Why the audit encumbered if the understanding that we were to skip a year?

“Note: an encumbrance is an amount for goods or services that have been ordered, but not received/performed by June 30th. Proof of all encumbrance obligations should include proof of purchase, such as a purchase order or contract dated June 30th or before.”

Reserve Fund transfers on ATM Warrant

The Reserve Fund is fundamentally different from the rest of the lines in the operating budget. Its whole purpose is to be transferred out of. Whereas internal transfers and STM revisions in the negative generally indicate that an account was overbudgeted/underspent, the more that the reserve fund is transferred out of, more money transferred out of the reserve fund indicates it may need more money, if anything.

A quick review of the last three ATM Warrants (including years in which we have been using the same Accountant) show that the internal transfers and STM revisions of the Reserve Fund account was \$0 in each of these three years. This practice may well continue back further into prior years.

Past practice does not necessarily indicate best practice, but when past practice with the same accountant lines up with common sense, I just question why change this now?

Refusing to make reserve fund transfer

We were told at an SB meeting that the Accountant would not make a transfer out of the Reserve Fund even if the FC voted for it. Where does the Accountant get this authority to override the FC?

Susan Cooper

February 6, 2024

Considerations for consistency in the town operations budget and the use of budget lines to fund items at STM

Assuming that both transparency and clarity are always goals.

Operational Budget:

- To the extent possible, keep recurring items as line items (as opposed to special articles), and endeavor to keep them fairly consistent to provide for the reasonable expectation that the majority of cost increases are the result of inflation and COLA adjustments.
- This will help to buffer the town against swings in cost due to items intermittently on warrants (eg. yearly audits that are not always yearly).
- It may also help to make new line items more apparent

STM

JM suggested that as a matter of policy, all articles at STM be funded only with free cash, rather than from projected overruns in other line items. He expressed the belief that it was difficult for voters to understand why monies were being transferred from disparate lines, and that this policy would be simpler and more straightforward. He further explained that at the end of the year, all lines which were not expended would be evaluated as free cash and available to the town for the following fiscal year.

I agree that this would be simple, and that the funds would eventually be available. However, I would suggest an alternative policy - that projected unexpended lines be used to fund STM articles *when possible*. From a financial standpoint, this puts money currently in the town coffers to work for the town in the current fiscal year to the maximum extent possible. It also conserves free cash for use on special articles, including capital purchases, or for bolstering the stabilization fund with a view to significant capital purchases in the future. While this does require some explanation to voters at STM, there is significant past precedent to demonstrate that they are quite able to understand the transfers.

It is unlikely that there will always be lines which can be confidently predicted to be unexpended in the current fiscal year, especially early in the fiscal year. But, given the various restrictions and challenges of municipal budgets, there is no reason not to use this just because we cannot muster enough unexpended funds to cover *all* of the needs of an STM. Simple rules are easy to make and easy to enforce, however they are rarely adequate to cope with the complexity of most real-life situations, and therefore, more often than not, poor solutions to complex problems.

During my admittedly brief tenure on the SB, the majority of the overruns have not resulted from poor budgetary planning by any department, but rather from unpredictable events such as the exigencies of weather (salt and sand or winter overtime budgets) and sometimes intentional cushions in budget lines to allow for mid-year staff changes (health insurance) and other such. I see no reason not to reallocate monies during the fiscal year when it seems reasonable and prudent to do so.

We have discussed the possibility of allocating more money to the reserve fund line rather than putting cushions in individual lines, and that is certainly a strategy that is worthy of further discussion. It would certainly allow for greater flexibility in mid-year spending on predictably unpredictable events (eg. changes in health insurance). There is always a paper trail regarding where the monies do get spent, so transparency still exists for those who wish to fully engage with the budget. The only down side to this approach is that by putting cushions in individual budget lines the intended use of the monies is made clear to budget planners, whereas the pooled monies would not be as clearly designated.

WARRANT
COMMONWEALTH OF MASSACHUSETTS
COUNTY OF BERKSHIRE, SS.
TOWN OF MONTEREY

To: Julio Rodriguez, Constable of the Town of Monterey in the County of Berkshire,

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn inhabitants of said Town qualified to vote in Town affairs to meet in the Firehouse of the Monterey Fire Company Ltd. in said Town on Saturday, March 2, 2024, at 1:30 o'clock in the afternoon, then and there to act on the following articles:

ARTICLE 1. To see if the Town will vote to transfer the sum of \$40,000 or any other sum from Free Cash to the FY24 Transfer Station Operations Account, or take any other action relative thereto.

ARTICLE 2. To see if the Town will vote to transfer the sum of \$10,000 or any other sum from Free Cash to the FY24 IT Expenses Account, or take any other action relative thereto.

ARTICLE 3. To see if the Town will vote to transfer the sum of \$3,332.00 or any other sum from the Storm Damage Article 1 account approved at the October 15th 2022 Special Town Meeting to the FY24 Community Center Operations Account, or take any other action relative thereto.

ARTICLE 4. To see if the Town will vote to transfer the sum of \$1,300 or any other sum from the Storm Damage Article 1 account approved at the October 15th 2022 Special Town Meeting to the FY24 Meeting Warrants Printing & Postage Account, or take any other action relative thereto.

ARTICLE 5. To see if the Town will vote to transfer the sum of \$1,074.64 or any other sum from Free Cash to the FY24 School Committee Stipend Account to pay wages of a prior year, or take any other action relative thereto.

ARTICLE 6. To see if the Town will vote to transfer the sum of \$1,000 or any other sum from the Storm Damage Article 1 account approved at the October 15th 2022 Special Town Meeting to the FY24 Transfer Station Operations Account to pay for a bill of a prior year, or take any other action relative thereto.

ARTICLE 7. To see if the Town will vote to amend Sections 2.2, 2.3, and 7.8 in the Town's Zoning Bylaws by updating them as follows; or take any other action relative thereto (a copy of the tracked changes version of this proposal is attached to this Warrant as ARTICLE 7 ATTACHMENT Tracked changes version of the proposed Zoning Bylaw changes):

2.2 SPECIAL OR OVERLAY DISTRICTS

2.2.2 Solar Photovoltaic Overlay District (SPOD)

1. This District includes the property located in the Agricultural-Residential District, the Lakeshore District and the Business District.
2. The Solar Photovoltaic Overlay District is an overlay district mapped over other districts. It modifies and, where there is inconsistency supersedes the regulations of such other districts. Except as so modified or superseded the regulations of the underlying district remain in effect.

2.2.3 Municipal Parcel Solar Overlay District: (MPSOD)

The Municipal Parcel Solar Overlay District (MPSOD) includes the following designated town-owned properties that may be located in the Agricultural-Residential District, the Lakeshore District and/or the Business District, and is an overlay district mapped over other districts. It modifies and, where there is inconsistency, supersedes the regulations of such other districts. Except as so modified or superseded the regulations and setback dimensions of the underlying district remain in effect.

A Large-Scale (LGSPS) or Utility-Scale Solar Photovoltaic System (UGSPS), whether solely ground-mounted, or including roof-mounted and/or canopy/carport-mounted solar panels, that is located on a parcel within the MPSOD shall be permitted as a By Right use subject to Site Plan Review by the Planning Board. (Building Permit, and other applicable land use permits such as Wetlands Protection, Board of Health, etc. remain in effect.)

1. Fox Hill Parcel: This MPSOD parcel shall consist of a 10.7 acre parcel between the following boundaries: The easterly boundary shall about 0 Green Park, the parcel behind the town hall. The westerly boundary of the district shall be Fox Hill Road and abutting 0 Fox Hill Road, northerly border shall about 30 Fox Hill Rd and southerly shall about the Monterey Fire Department, 423 Main Rd, 427 Main Road and 431 Main Road. It is also referred to on tax map 108 034 at the former Golf Course on Fox Hill Road.

2. Landfill/Town Garage Parcel: This MPSOD parcel shall consist of the 11.4± acre town-owned parcel formerly used as a town landfill and currently used as the town transfer station and town garage facilities. It is located on the southwest side of Gould Road at street number 40 Gould Road and identified as tax map parcel # 231-006. The parcel is abutted on three sides by land of the William J. Gould Associates (aka Gould Farm). The underlying parcel is zoned Agricultural-Residential.

Section 2.3 The MPSOD will be shown on the Zoning Map of Monterey Massachusetts.

Figure 1. (Fox Hill Parcel)

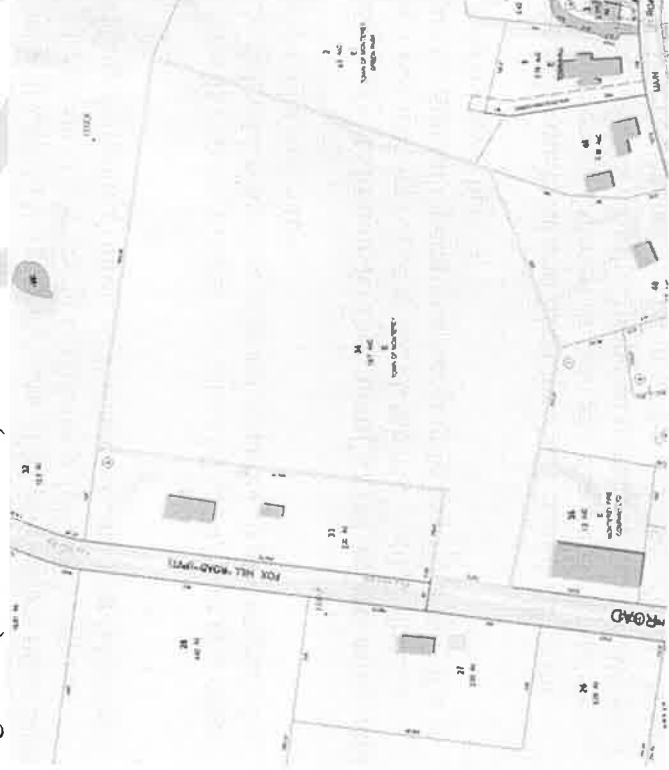
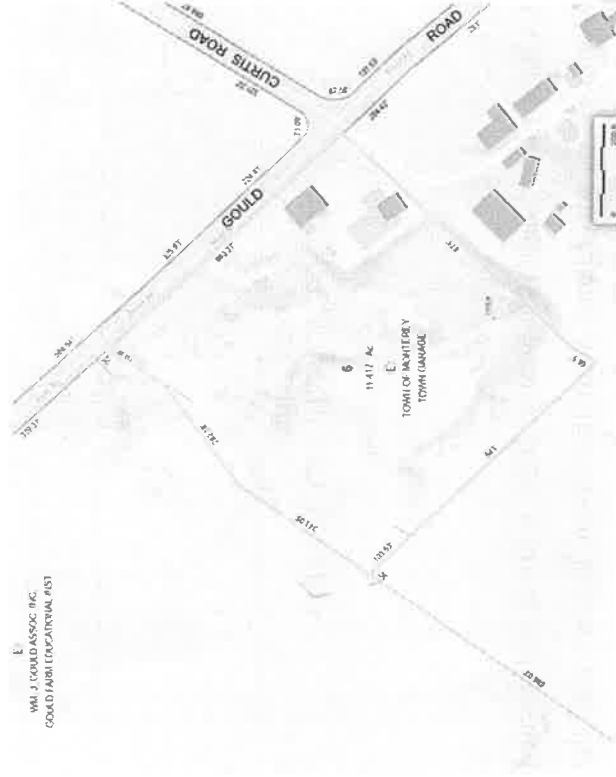


Figure 2. (Landfill/Town Garage Parcel)



7.8.8 Dimensional Requirements

1. Setbacks

A. Notwithstanding the provisions of Section 4.2.1. of the zoning bylaw, for LGSPS front, side and rear setbacks shall be as follows.

- 1) Front yard: The front yard depth shall be at least 75 feet.
- 2) Side yard: Each side yard shall be a depth of at least 75 feet.
- 3) Rear yard: The rear yard depth shall be at least 75 feet.

B. Notwithstanding the provisions of Section 4.2.1. of the zoning bylaw, for UGSPS front, side and rear setbacks shall be as follows.

- 1) Front yard: The front yard depth shall be at least 150 feet.
- 2) Side yard: Each side yard shall be a depth of at least 150 feet.
- 3) Rear yard: The rear yard depth shall be at least 150 feet.

C. The setback requirements for solar photovoltaic systems shall apply to the actual solar photovoltaic system components (such as panels, mounts, and equipment) and do not apply to appurtenances such as fencing, screening, access roads, interconnection poles, overhead utility lines, and similar facilities.

D. Exceptions to Setbacks:

As part of a Special Permit application, the Board of Appeals may in its discretion grant a waiver to reduce or eliminate setback requirements for components of a Large-scale (LGSPS) or Utility Scale Solar Photovoltaic System (UGSPS), where it determines such action to be consistent with the purpose and intent of the Zoning Bylaw and otherwise in the public interest, as follows:

1. Where a LGSPS or UGSPS is proposed on a (non-municipal) parcel that directly abuts a separate parcel that is within the Municipal Parcel Solar Overlay District and which has a previously permitted or simultaneously proposed Solar Photovoltaic System (that is allowed By-Right with Site Plan Review), the side yard and/or rear yard setbacks along the common boundary lines between the two parcels may be reduced or eliminated by the Special Permit Granting Authority. The required front yard setbacks from a street line on each parcel shall remain as specified.

Hereof fail not and make return of this Warrant with your doings thereon to the Clerk of said Town at or before the time of said meeting.

Given under our hands this 6th day of February, 2024.

Justin Makuc, Chair

Susan Cooper

Frank Abbott
MONTEREY SELECT BOARD

A true copy attest.

Pursuant to the within Warrant, I have this 7th day of February, 2024, notified and warned inhabitants of the Town of Monterey in accordance with the Town Bylaws and the General Laws of the Commonwealth of Massachusetts.

Julio Rodriguez, Constable

Monterey Town Hall
Monterey Transfer Station
U.S. Post Office
Monterey General Store
Main Rd. at/near intersection of Swann Rd.
Select Board file

ARTICLE 7 ATTACHMENT:

Tracked changes version of the proposed Zoning Bylaw changes

Inserted
~~Deleted~~
Moved

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Section 2.3 ~~Insert provided map of the property.~~ The ~~LSOD~~MPSOD will be shown on the Zoning Map of Monterey Massachusetts.

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