



December 6, 2007

Charlie Seelig
Town Administrator
499 Plymouth Street
Halifax, MA 02338

Re: Snow and Ice Expenditures
Our File No. 2007-335

Dear Mr. Seelig:

This is in response to your letter regarding the town's plan to appropriate as separate line items in the Highway Department monies for certain snow and ice expenditures for which the town may deficit spend under G.L. c. 44, §31D. Currently, monies for those expenditures are budgeted in two Highway Department line items ("Wages" and "Town Roads"), which also include other expenditures.

The town's authority to deficit spend under G.L. Ch. 44 §31D is not impacted by budget format, which is a local matter. The general laws do not prescribe a budget format for towns, so the number and purpose of line items included in departmental budgets is determined by local charter, by-law or town meeting vote.

Deficit spending is authorized for only those expenses directly related to the removal of snow and ice that are variable from year to year depending on the severity of the winter. The statute recognizes that certain snow and ice removal costs are unpredictable and difficult to budget for accurately given variable weather conditions. Its purpose is to ensure that communities, for reasons of public safety, will be able to conduct essential snow and ice removal activities without delay when appropriations for such expenses have been exhausted. Typically, the types of expenses that vary unpredictably with the weather are overtime costs for DPW plowing crews, the cost of extra sand and chemicals to be spread on the roads, and the cost of hiring plows and drivers during storms. It does not matter where those expenses are budgeted.

Therefore, to the extent permitted by local charter and by-laws, the town may establish one or more separate items for the variable expenditures covered by G.L. c. 44, §31D. In order to deficit spend, however, the town must appropriate at least the amount appropriated the prior year for those expenditures, wherever budgeted. In order to establish whether you meet that standard now, you have to identify and compare the part of the prior and current year appropriations for Highway Department "Wages" and "Town Roads" that are allocated to the expenditures. It seems to us that the same analysis would apply for determining whether the amounts appropriated for the new items in the initial year voted meet the minimum appropriation standard.

If you have further questions, please do not hesitate to contact me again.

Very truly yours,

A handwritten signature in black ink that reads "Kathleen Colleary".

Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC