

TOWN OF TISBURY

Selectmen

Approval Date: March 7, 2017

FOOD AND REFRESHMENTS POLICY

PURPOSE

The purpose of this policy is to set out the approval procedures for expenditures and reimbursement for food and refreshments for municipal functions consistent with the authority of towns to spend money under Section 5 of M.G.L. Ch. 40.

POLICY

Exceptions

This policy does not establish guidelines under which departments are required or expected to provide food or refreshments for any of its activities or functions, nor is it intended to supersede more restrictive policies adopted by departments or other applicable state or federal regulations.

This policy does not apply to meals or expenses incurred by individual employees while in a travel status for travel-related expenses.

This policy does not apply to meals provided during snow and ice storms or similar emergencies.

Public Purpose Limitation

The use of public funds for food and refreshments at municipal functions is generally prohibited and discouraged. However, it is acknowledged that missions and objectives of the town and departments require some discretion to provide for food and refreshments at municipal functions from time to time.

Towns can spend only for public purposes. Public funds cannot be used for private purposes. Towns have the right to spend money for any purpose where the public good will be served, but not where the expenditure of money is directly for the private benefit of certain individuals. This principle is expressed in the Massachusetts constitution and in numerous cases. In some situations, however, the expenditure of public funds advances both public and private interests. In those situations, if the dominant motive for the expenditure is a public one, incidental private benefits will not invalidate the expenditure. If, however, the dominant motive is to promote a private purpose, the expenditure will be invalid even if incidentally some public purpose also is served.

Eligibility Review Guidelines

The duration of the event, number of attendees, whether the majority of attendees are public employees or members of the public, whether the majority of attendees are from "on island" as the event, proximity to available food services and whether attendees could be expected to obtain food or refreshments on their own within a reasonable time period.

Benefits to the department allows business to continue during the break/meal period, maintains continuity of the event, promotes safety, enables a more expeditious resumption of duties by attendees.

Refreshments at municipal functions, such as a ribbon cutting ceremony, an opening day, a reception or banquet, or a presentation may be eligible. Refreshments and meals may be served at legitimate public functions such as ribbon-cutting ceremonies, opening day events, receptions or banquets, presentations, and the like so long as they are modest and served to provide a benefit for the town by helping to keep the participants alert and receptive. The public function must be a town or department sponsored public event for authorized persons and related to the public purpose of the town or department sponsoring it. If the function is open only to select groups or individuals, or spouses are in attendance, it is more likely to be considered a private celebration of primarily a social character.

Refreshments served to employees, such as coffee made available at a training or workshop meeting for staff or light refreshments provided to election workers or lunch served at an all-day training or workshop program or planning meeting may be eligible, where all-day is defined as any workshop that exceeds half a business day. Refreshments and meals may be served to officers or employees of the town or persons doing business with the municipality at official meetings or official events so long as they are modest and benefit the town by helping to keep the participants alert and receptive or by enhancing efficiency by avoiding loss of time and disruption if participants leave the premises. The official meeting or event must be a municipal sponsored meeting or event for authorized persons and related to a public purpose of the municipality.

A higher standard of justification is required for providing meals at an event; a substantial business reason must exist. Any meal provided must comply with the IRS guidelines of being for the convenience of the employer.

Eligibility for Reimbursement

Expenditures for food and refreshments may be eligible for reimbursement with prior approval by the Department Head, Town Administrator and Town Accountant for said anticipated expenses. The Approval Request and Request for Reimbursement Forms and sufficient notice shall be as prescribed by the Municipal Finance Department. Expenses in the absence of prior notice and approval by the Department Head, Town Administrator and Town Accountant will be ineligible for reimbursement.

Definitions

Municipal Functions: Refers to meetings, training sessions, conferences, or other town or department sponsored functions to conduct official business.

Food and Refreshments: Refers to non-alcoholic beverages such as: coffee, tea, juice, soda, bottled water, etc. and food items such as: fruit, pastries, sandwiches, cookies, etc., and may include the providing of meals to attendees.