ADMINISTRATIVE POLICY

SECTION 400	POLICY 402
TITLE Expenditures	**IMPLEMENTED BY PROCEDURE** TBD
SPONSORING DEPARTMENT Finance	**R&O** 26-78
ADOPTED July 21, 2026	**REVIEWED** N/A **REVISED** N/A

PURPOSE

The purpose of this policy is to establish uniform guidelines for the authorization, use, and reimbursement of County expenditures to ensure public funds are used prudently, transparently, and in alignment with Washington County's Strategic Plan. This policy consolidates and replaces Administrative Policy 314 (Employee Meal and Recognition Benefits Policy), Administrative Policy 402 (Travel and Business Expense) and Administrative Policy 407 (Employee Allowances).

This policy promotes fiscal accountability and prevents misuse of public funds while ensuring compliance with applicable federal, state, and local laws and regulations. It provides clear direction to employees, supervisors, and elected officials on allowable expenditures and establishes transparent processes subject to audit and public scrutiny. Ultimately, this policy supports the efficient conduct of County business.

AUTHORITY

Under Washington County charter and code, and per Administrative Policy 101 (Administrative Policies and Procedures Authorization), the authority to establish and approve this policy is granted to the Washington County Board of Commissioners (BCC) and the authority to implement this policy is granted to the County Administrator. This policy is governed by applicable federal, state, and local requirements. Key legal authorities include Oregon Revised Statutes Chapter 294 (Local Budget Law), ORS Chapter 244 (Oregon Government Ethics Law), and ORS 652.220 (Oregon Equal Pay Act). State administrative guidance includes OAR 839-020-0045 regarding hours worked while traveling.

Federal guidance is derived from IRS Publication 5137 (Fringe Benefit Guide), IRS Publication 463 (Travel, Gift, and Car Expenses), and the General Services Administration (GSA) Per Diem Rates. This policy also incorporates best practices recommended by the Government Finance Officers Association (GFOA).

This policy should be read in conjunction with several related County policies and external references. Related County policies and rules include:

- Administrative Policy 311 (Telecommuting/Remote Work) and Procedure 311-A
- Administrative Policy 405 (Purchasing Policy)
- Administrative Policy 406 (Financial Management Policy)
- Administrative Policy 801 (Vehicle Policy)
- Washington County Personnel Rules and Regulations
- Washington County Rules of Procurement

APPLICABILITY

This policy applies to all Washington County employees, including regular, limited duration, temporary, and seasonal staff. It also applies to all Washington County elected officials, including members of the Board of County Commissioners, as well as members of County boards, committees, and commissions. Volunteers authorized to travel or incur expenses on behalf of the County are subject to this policy, as are contractors and consultants where travel is specified in their contracts.

Collective Bargaining Notice: This policy establishes baseline countywide standards for all employees. Nothing in this policy is intended to diminish rights established under an applicable collective bargaining agreement.

DEFINITIONS

1. Appointing Authority: Department Head (elected or appointed) or designated manager with authority of appointment for any County position within their department. (See PRR Section 1.2)
2. Business Expense: A necessary, reasonable, and appropriate cost incurred in the conduct of official County business.
3. Clothing/Footwear Allowance: A taxable allowance provided to employees when a professional appearance, worker safety, or essential job duties require special clothing or footwear beyond normal business attire.
4. Commute Miles: The employee's normal round-trip distance between their residence and their primary duty station. Commute miles are not reimbursable and are excluded from mileage reimbursement calculations as described in Section 2.3.
5. Duty Station: The location where an employee regularly reports to work or the County facility designated as an employee's official work location for mileage calculation purposes.
6. FTE (Full-Time Equivalent): A measurement of employee workload calculated by dividing planned annual hours by 2,080. (See PRR Section 1.2)
7. Gift: As defined by ORS 244.020(7); anything of economic value given to a Public Official, candidate, or a relative or household member of either, without payment of full

consideration. Certain items are excluded under ORS 244.020(7)(b). See Appendix A (Gift Flow Chart) for practical guidance on whether a given item is a regulated gift.

8. Gift Card: A prepaid card that functions as a cash equivalent and is treated as a financial asset. Gift cards are subject to special tracking and reporting requirements (see Section 5).
9. GSA Per Diem Rates: Daily allowance rates for meals and incidental expenses established by the U.S. General Services Administration (GSA), available at www.gsa.gov/perdiem.
10. Incidental Expenses: Expenses related to overnight travel including fees and tips given to porters, baggage carriers, bellhops, and cleaning staff. Does not apply to Airbnb, VRBO, or similar lodging that does not provide such services.
11. Legislative or Administrative Interest: Under Oregon Government Ethics Law (ORS 244.020(10)), exists when a public official has an economic interest, distinct from that of the general public, in: (a) any matter subject to the decision or vote of the public official acting in the public official's capacity as a public official; or, (b) any matter that would be subject to the decision or vote of the candidate who, if elected, would be acting in the capacity of a public official.
12. Local Travel Area: Travel within a 50-mile radius of the employee's duty station that does not require an overnight stay.
13. Long-Term Liabilities: Financial obligations extending beyond one fiscal year, including but not limited to pension liabilities, Other Post-Employment Benefits (OPEB), and debt service.
14. Mobile Device Allowance: A taxable allowance to compensate employees for business use of personal mobile devices when such use is required for job duties.
15. Outsourcing: The use of external vendors or consultants to perform services that would otherwise be provided by County personnel.
16. Overnight Travel Status: Travel requiring an overnight stay away from the employee's residence or duty station.
17. Official/Public Official: Has the meaning given in ORS 244.020(15) and includes elected officials, appointed members of County boards and committees, all County employees, and volunteers — whether or not compensated — serving Washington County or any other Oregon public body. When in doubt about whether a particular role qualifies, consult the Oregon Governmental Ethic Commission.
18. Per Diem: A daily allowance for meals and incidental expenses (M&IE) as established by GSA rates for individuals while on County business. Alcoholic beverages, entertainment expenses, and expenses for other people are specifically excluded.
19. Personal Expense: Any expense not directly related to County business. Personal expenses are not reimbursable under any circumstances.
20. Personal Vehicle Allowance (PVA): A flat monthly taxable allowance compensating employees for approved routine business use of personal vehicles, paid in lieu of mileage reimbursement.

21. Private Mileage Reimbursement (PMR): Reimbursement for approved business use of a personal vehicle at the current IRS standard mileage rate.
22. Purchasing Card (P-Card): "Purchasing Card" or "P-Card" means a County-issued payment card used to pay for authorized non-travel County expenditures. Permitted P-Card uses include local event registrations, office supplies, professional memberships and subscriptions, and pre-authorized food and refreshments for County-hosted events. P-Cards may not be used for travel-related expenses; those expenses are paid using a County Travel Card. Personal use of a County P-Card is prohibited.
23. PVA Coverage Area: The area within a 75-mile radius of the employee’s duty station, defined for purposes of routine business vehicle use covered by the Personal Vehicle Allowance (PVA).
24. Telecommute (or Telework): A work arrangement in which an employee performs assigned duties at an approved alternate location, typically the employee's residence, rather than at a County facility or duty station. For mileage reimbursement purposes, a telecommuting employee's designated County facility remains their official duty station.
25. Travel Card: A County-issued payment card used to pay for travel-related expenses incurred under an approved Spend Authorization. Permitted Travel Card uses include airfare, lodging, conference and training registration, ground transportation, and other travel costs authorized in the underlying Spend Authorization. Use of the County Travel Card is required for travel expenses whenever practical so that charges are tied to the approving Spend Authorization. Travel Cards may not be used for non-travel County expenditures; those expenses are paid using a P-Card. Personal use of a County Travel Card is prohibited.
26. Travel Expenses: Qualifying travel-related expenses including, but not limited to, meals, registration fees, car rental, hotel charges and transportation fees, while traveling overnight and working in an official capacity representing the County.
27. Travel Status: The period during which an employee is traveling on authorized County business away from their normal duty station.

GENERAL POLICY

All County expenditures must be reasonable and necessary for the performance of official County duties, properly authorized in advance by the appropriate appointing authority, and adequately documented with itemized receipts or other required records. Expenditures must comply with applicable laws, County policies, and budgetary constraints. All expenditure records are subject to audit and public scrutiny and must be consistent with Oregon Government Ethics Law (ORS Chapter 244).

Employees, elected officials, and others subject to this policy are expected to exercise sound judgment and fiscal stewardship — acting in the best interest of the County rather than for personal benefit — when incurring expenses. Personal purchases using County funds are strictly prohibited. The County Administrator has final authority to interpret and grant exceptions to this policy.

POLICY GUIDELINES

1. Allowable and Prohibited Expenses

1.1 Allowable Expenses

Permissible expenditures include training, conferences, and seminars directly related to employee job duties or professional development, as well as office supplies and equipment necessary for County operations. Authorized travel costs covering transportation, lodging, and meals, subject to per diem, are allowable, as are business meals meeting the criteria established in Section 3 of this policy.

Employee recognition items consistent with this policy and with Oregon Government Ethics Law may be purchased, along with program-related expenditures directly tied to County services. Professional association memberships are allowable when directly related to job duties. Contracted outsourcing costs approved through proper procurement channels and contributions toward funding long-term liabilities (pension, OPEB) as part of budgeted appropriations are also permissible expenditures.

1.2 Prohibited Expenses: The following expenses are prohibited and not reimbursable under any circumstances.

- 1.1. Traffic violations, parking tickets, or towing charges (personal or County vehicle)
- 1.2. Personal phone calls, entertainment, or non-business meals
- 1.3. Alcoholic beverages (except as specifically authorized for County Fair hospitality functions or as approved under Procurement Card Rules for events where complimentary drink tickets cannot be removed from the ticket package)
- 1.4. Tobacco products or recreational substances
- 1.5. Expenses for spouses, family members, or other non-County personnel
- 1.6. Flowers, gifts, or food for family members of employees or family members of retirees
- 1.7. Office social functions, holiday decorations, greeting cards (exception: residential facilities)
- 1.8. Personal office amenities not required for job duties
- 1.9. Personal photocopying, printing, or faxing
- 1.10. Food and beverages for routine employee consumption (water, coffee, candy, etc.) unless approved by CFO or required by law.
- 1.11. Lodging, meals, or travel upgrades beyond policy standards (must be paid personally)
- 1.12. Any expense that creates a personal financial benefit from official position (ORS 244.040)
- 1.13. Items purchased for personal use with intent to reimburse the County

Note: Grant-funded programs may have additional restrictions. Employees must consult with the Finance Department regarding grant-specific requirements.

2. Travel

2.1 General Travel Requirements

All travel must be approved in advance by the employee's Appointing Authority or designee. Travel for the Board of County Commissioners (BCC) and Department Directors will be approved by the County Administrator or designee. Travel for positions appointed by the BCC (County Administrator and County Counsel) must be approved by a designee of the County Administrator. Departments should consider telecommunication or virtual attendance when feasible and cost-effective as an alternative to travel.

Each department is responsible for determining the necessity, available resources, and justification for travel. All travel authorization and expenditure records are public records and may be subject to disclosure.

2.2 Eligible Travelers

The County will pay travel expenses for County employees traveling on official business; members of County boards, committees, or commissions traveling on official business; and individuals traveling at the specific request of the County. Authorized volunteers serving County programs are also eligible for travel expense reimbursement. Contractors or consultants may be reimbursed when travel payment is specified in their contract.

2.3 Transportation

2.3.1 Air Travel: Airfare should be booked at the most economical rate available, which is typically economy or coach class. Class upgrades are considered a personal expense and must be paid by the employee at the time of booking; upgrades will not be reimbursed. Airfare may be purchased through County-designated travel services, conference travel agents, or by using a County Travel Card with documented price comparison. Airport parking is reimbursed at Portland International Airport economy lot rates or the equivalent rate for other airports. Employees receiving a Personal Vehicle Allowance are reimbursed for actual airport parking costs but are not separately reimbursed for airport mileage.

2.3.2 Personal Vehicle: Private Mileage Reimbursement (PMR) is paid at the current IRS standard mileage rate on the date of travel. Mileage is calculated from the lesser of the distance from the employee's residence to the destination or from the employee's duty station to the destination. Daily commute between an employee's residence and duty station is not reimbursable. When a trip begins or ends at the employee's residence, the employee's normal round-trip commute distance is excluded from reimbursable mileage; only mileage in excess of the normal commute is reimbursable. For employees who telecommute, their designated County facility is considered the duty station for mileage calculation purposes. When an employee chooses to drive rather than fly, reimbursement is limited to the equivalent economy airfare cost unless the decision is justified in writing and approved by the Appointing Authority.

2.3.3 County Vehicles: Use of County vehicles is governed by Administrative Policy 801 (Vehicle Policy). County vehicles should be used when available and practical for business travel.

2.3.4 Rental Vehicles: Rental vehicles require pre-authorization from the Appointing Authority. Employees should select the most economically appropriate vehicle class for the business need. The collision damage waiver must be accepted when renting vehicles, as the County's insurance does not cover rental vehicles.

2.3.5 Other Transportation: Taxi, rideshare services (such as Uber or Lyft), and public transit fares are reimbursable with a receipt. Tips for transportation services are limited to 20%. Parking fees (except parking fines) are reimbursable, with receipts required for charges exceeding $10. Rail travel is reimbursable at coach or tourist class rates. When an employee uses taxi, rideshare, or similar services to and from a departure airport in lieu of personal vehicle parking, reimbursement is limited as follows: (a) employees receiving a Personal Vehicle Allowance are reimbursed up to the equivalent cost of standard airport parking for the duration of the trip, with no separate mileage reimbursement; (b) employees not receiving a Personal Vehicle Allowance are reimbursed up to the equivalent of economy airport parking plus mileage from home to the airport, less the employee’s normal commute.

When multiple transportation options are available, employees are expected to select the most cost-effective option that reasonably meets business needs. If an employee chooses a more expensive option for personal convenience, reimbursement will be limited to the cost of the most economical reasonable alternative unless the higher cost is justified and approved in advance by the Appointing Authority.

2.4 Lodging

Single occupancy standard rooms at commercial or government rates are reimbursable. Room sharing with another County employee is permitted to reduce costs. Alternative lodging arrangements such as Airbnb, VRBO, or timeshares are permitted when cost-effective; however, the incidental expense allowance does not apply to such accommodations. Lodging costs should not exceed the GSA lodging rate for the destination unless conference-provided lodging is required or a higher rate is pre-approved. Employees are required to inquire about commercial or government lodging rates while traveling for County business. Receipts are required for all reimbursed lodging expenses.

Lodging within the Local Travel Area may be reimbursed only when same-day return would unreasonably extend the employee's workday or impair the employee's ability to perform assigned duties. Such within-area lodging requires written approval from the Department Head before the travel occurs, with the justification documented in the expense report. Personal preference for an overnight stay is not a qualifying circumstance.

2.5 Per Diem (Meals and Incidental Expenses)

Per diem for meals and incidental expenses (M&IE) is paid at GSA rates for the destination city and applies only to overnight travel status. Local travel does not qualify for per diem. The first and last travel days are reimbursed dependent on when travel status begins and ends. Per diem must be reduced for meals provided by conferences, training events, or other entities. The incidental expense portion of the M&IE allowance is intended to compensate for hotel-related tips and services and does not apply when the employee stays in non-commercial lodging (e.g., Airbnb, VRBO, timeshare, family residence), consistent with Section 2.4.

For the first day of travel, travel status begins two and a half (2.5) hours prior to a scheduled flight time or, if driving, when an employee leaves their home or duty station. An employee is eligible for breakfast per diem if travel status begins before 6am, lunch per diem if travel status begins before 11:30am, and dinner per diem if travel status begins after 11:30am but before 7pm.

For the last day of travel, travel status ends one and a half (1.5) hours after a scheduled flight time or, if driving, when an employee returns to their home or duty station. An employee is eligible for breakfast per diem if travel status ends after 10am, for lunch per diem if travel status ends after 2pm, and dinner per diem if travel status ends after 7pm.

2.6 Combining Personal and Business Travel

Personal travel may be combined with business travel, but the County pays only the business portion based on the lesser of what the County would have paid for the original County travel dates or the actual expense incurred. A cost comparison must be documented showing the County is not paying more than it would for direct business travel. Under ORS 244.040, employees may not use government or contract rates for personal travel portions. Additional costs for indirect routes, extended stays, upgrades, or accompanying companions are the employee's responsibility, and penalties for changes to or cancellation of personal travel portions are not reimbursable.

2.7 Travel Awards and Incentives

Lodging or meal vouchers issued by a carrier or hotel as a result of an unplanned travel disruption (e.g., cancelled flight, weather delay) and used by the employee at the time of the disruption are not treated as taxable employee income, consistent with IRS Publication 5137 (Fringe Benefit Guide for Government Employers) treatment of working-condition accommodations made for the convenience of the employer.

Vouchers, certificates, travel credits, denied-boarding compensation, and similar transferable benefits issued by airlines, hotels, or other travel providers in connection with County-paid travel are the property of the County and must be applied to future County travel. Employees may not retain such benefits for personal use. Cash payments or vouchers offered in exchange for accepting a schedule change (e.g., voluntary-bump compensation) are County property and must be remitted to Finance. Use of an official position to obtain personal benefit from travel arrangements is prohibited by ORS 244.040.

Frequent flyer miles, hotel loyalty points, and similar non-transferable rewards accrued to the employee's personal loyalty account during County-paid travel are not separately tracked by the County and are not treated as taxable employee income, consistent with IRS Announcement 2002-18. Employees may use such miles and points for personal travel and are not required to report them as income.

2.8 Hours Worked While Traveling

For FLSA non-exempt (hourly) employees, travel time compensation is governed by OAR 839-020-0045 and Bureau of Labor and Industries (BOLI) guidance. Departments may establish policies (if approved by the County Administrative Office) for additional compensation during travel, subject to Finance and Human Resources review. FLSA exempt employees are not eligible for travel time compensation beyond their regular salary.

3. Employee Meals and Recognition

Benefits in the official compensation of all officials and employees include: (1) meals, beverages, and light refreshments; and (2) door or raffle prizes, including small or occasional gifts with the County or department logo, such as a water bottle or hat. These benefits are provided by the County when a legitimate business or operational purpose exists and, under the following circumstances, qualify as de minimis fringe benefits under applicable tax law.

3.1 Business Meals

Business meals for employees not in overnight travel status require a clear business purpose and must be infrequent, generally not more than once per month per group. Documentation must include all participants and the business purpose of the meal. GSA M&IE rates should be used as a guideline for reasonable costs, and tips are limited to 20%. The taxability of business meals is determined per IRS regulations.

Meals, beverages, and light refreshments provided by the County in the circumstances described in Sections 3.2 and 3.3 are intended to qualify as de minimis fringe benefits under IRC Section 132(e) and applicable Treasury Regulations. Employees and elected officials are responsible for any individual tax reporting that may be required and should consult an independent tax professional with questions about their personal tax obligations.

3.2 When Meals May Be Provided

Meals may be provided at County-convened and sponsored meetings, work sessions, or training sessions, when business must be conducted over a meal due to time constraints or business needs. Extended meetings, training sessions, or retreats that span mealtimes may include meal provision, as may employee appreciation events (e.g., department/division picnics, Public Works Week celebrations). Other recognized examples include the Sheriff's Office swearing-in and recognition events and the State of the County. Potlucks and meals voluntarily provided by a source other than the County are not covered by this section; if such an offering involves a person or entity with a legislative or administrative interest in the County, the gift acceptance limits in Section 8 apply.

3.3 Recognition Items

Recognition items such as door or raffle prizes awarded at legitimate business events or as part of department and employee programs are permissible. Small occasional gifts bearing the County or department logo for service recognition or project milestones are allowed, provided items are reasonable, incidental, and documented. Uniforms and required work clothing are not considered recognition items.

4. Employee Allowances

All allowances are reported to the IRS on an employee's W-2 as taxable income unless otherwise specified.

4.1 Clothing and Footwear Allowances

Clothing or footwear allowances may be provided when required for professional appearance, worker safety, or essential job duties. Authorization is made by the Appointing Authority with documentation of business necessity. These allowances may apply to volunteers and interns in appropriate circumstances. Clothing and footwear allowances are considered taxable income.

4.2 Personal Vehicle Allowance (PVA)

The Personal Vehicle Allowance compensates employees for routine business use of personal vehicles in lieu of mileage reimbursement. Employees who routinely drive County vehicles for County business are not eligible for PVA. PVA authorization is made by the Appointing Authority, and the allowance amount is set by the County Administrator. PVA represents full compensation for personal vehicle use including depreciation, insurance, maintenance, fuel, mileage, and operating costs. Employees receiving PVA may also receive mileage reimbursement when in overnight travel status; however, mileage within the PVA Coverage Area is deemed covered by the PVA and is not separately reimbursable. This deduction reflects that PVA already compensates the employee for routine vehicle use within the County's PVA Coverage Area. PVA is taxable income and is reported on an employee's W-2.

4.3 Mobile Device Allowance

Mobile device allowances compensate for business-related use of personal mobile devices based on documented business necessity. Employees issued County mobile devices are not eligible for this allowance, and no other communication reimbursement is permitted when receiving this allowance. Mobile device allowances are taxable income.

4.4 Exclusion of Home Office/Telecommuting Expenses

Other home office equipment, supplies, and services (including but not limited to internet service, printers, printer paper, desks, chairs, and monitors) are not covered by the Mobile Device Allowance or otherwise reimbursable unless approved by the County Administrator or designee. Home office equipment and supplies for telecommuting employees are addressed by Administrative Policy 311 (Telecommuting/Remote Work) and Procedure 311-A, Section 7.2, which provides that telecommuting employees are responsible for obtaining and maintaining their own home office equipment.

5. Gift Cards

Gift cards are cash equivalents and must be used only in limited, pre-approved circumstances, such as client incentives in public health or housing programs. All gift cards must be tracked using a centralized departmental log that includes the date, recipient name (or anonymized ID if confidential), program purpose, amount, and staff responsible for the transaction. Gift card storage must be secure and regularly reconciled. Gift cards may be subject to randomized audits by the Finance Department.

Gift cards may not be given to employees as awards or recognition unless part of a formally approved program consistent with IRS regulations and County compensation policies. Lost or unaccounted gift cards must be reported immediately to the Finance Department and are subject to audit review. Gift cards given to employees are taxable income.

6. Personnel Expenses

Personnel-related expenditures must align with County compensation policies, the Personnel Rules and Regulations, and applicable labor agreements. All FTE positions must be approved within the budget and properly classified, and changes require County Administrator approval.

Hiring temporary staff, using overtime, or outsourcing must be justified by operational needs and budget availability. All hiring and outsourcing activities must follow Human Resources and Rules of Procurement. Stipends, ratification bonuses, retention bonuses, or allowances for represented employees are governed by Fair Labor Standards Act (FLSA) rules and the applicable Collective Bargaining Agreement; for non-represented employees, such matters are governed by the Personnel Rules and Regulations.

7. Employee Education and Training

Consistent with PRR Section 8.2, the County supports employee professional development through various training and education opportunities. Employee education and training is subject to budget constraints and must be approved in accordance with the Personnel Rules and Regulations.

7.1 Required Training

Training required by the County is provided at County expense during work hours. Departments are responsible for scheduling, coordinating, and tracking required training for their employees in consultation with the County’s Human Resources Department.

7.2 Technical and Professional Training

Training to maintain required certifications or licenses is a County expense when approved by the employee’s Appointing Authority or designee. Fees associated with obtaining or renewing required certifications or licenses, including examination fees, application fees, and renewal fees, are also reimbursable when the certification or license is required for the employee's position. Professional association memberships may be paid when directly related to job duties and approved by the Appointing Authority or designee.

7.3 Conferences, Seminars, and Training Events

Attendance at conferences, seminars, and training events must be approved in advance by the Appointing Authority (or designee). Covered costs include registration fees, travel expenses per Section 2 of this policy, and necessary materials. Meals included in registration fees are not additionally reimbursable.

7.4 College or University Courses

The County may pay tuition, fees, and instructional materials for job-related college or university courses with prior Appointing Authority approval and:

7.4.1 Within a per-fiscal-year reimbursement cap set by the County Administrator; and,

7.4.2 In alignment with the requirements of Personnel Rules and Regulations (PRR) Section 8.2.6 (College or University Courses).

8. Ethics Compliance and Gifts

This section addresses ethics requirements consistent with PRR Section 13.3 (Gifts, Gratuities, and Fees) and Oregon Government Ethics Law (ORS Chapter 244). The following is a summary; refer to the Personnel Rules and Regulations and ORS Chapter 244 for more complete requirements.

8.1 Solicitation Prohibited

Employees may not solicit gifts, gratuities, loans, or items of value from any person or entity doing business with or regulated by the County.

8.2 Gift Acceptance Limits

Under Oregon Government Ethics Law, employees may accept gifts valued under $50 per calendar year from any one source with legislative or administrative interest in their official actions. No limit applies to gifts from sources without such interest. Employees should use the Oregon Ethics Commission Gift Flow Chart to determine whether a gift may be accepted. Certain items are not considered "gifts" under ORS 244.020(7)(b), including published discount offers available to the general public. Compliance with Oregon Government Ethics Law limits on gifts is a personal obligation.

8.3 Fees for Services

Employees may not accept fees or honoraria for services performed as part of their official duties except as provided in ORS 244.042 (Honoraria for Public Officials). Speaking fees or honoraria for personal activities unrelated to County duties may be accepted if such activities do not occur during work hours.

9. Outsourcing Services

Departments must evaluate cost-effectiveness, risk, and compliance prior to entering contracts for outsourced services. All contracts must comply with County Rules of Procurement and include clear deliverables and performance expectations. Contract oversight and monitoring are the responsibility of the originating department, with Finance providing support for contract payment processing and compliance review.

10. Funding Long-Term Liabilities

The County prioritizes sustainable funding strategies for pension obligations, OPEB, and other long-term commitments. Contributions to reserves or trust funds shall be planned during the annual budget process. Material changes in liability projections must be reported to Finance and included in long-range financial planning. Departments shall work with Finance to ensure adequate funding for long-term obligations.

11. Employee Moving Expenses

Moving expenses and relocation assistance are not addressed by this policy. Washington County follows state guidance as set forth in Oregon DAS Policy 40.055.10 (Current or Recalled Employee Relocation) and Oregon DAS Policy 40.055.20 (New Employee Relocation). Departments may develop their own practices if aligned with Oregon State policy and approved by the County Administrator and CFO. Departments approving relocation assistance should be aware that employer-provided moving expense reimbursements and direct payments are taxable income to the employee for non-active-duty military personnel. Such payments must be processed through Payroll, reported on the employee’s W-2, and subject to applicable withholding. Departments should coordinate with Finance and Human Resources prior to authorizing relocation assistance.

12. Candidate Interview Travel

The County may reimburse travel expenses for job candidates invited to interview for positions where a national or regional search is conducted, or where the recruitment of specialized skills requires outreach beyond the local area. This provision supports the County's ability to attract qualified candidates for hard-to-fill positions.

Authorization for candidate interview travel must be obtained in advance from the Appointing Authority in coordination with Human Resources. The authorization should document the business justification for providing travel reimbursement, including why the position qualifies for this benefit and an estimate of anticipated costs.

Reimbursable expenses for candidates follow the same standards applicable to employee travel under Section 2 of this policy, including economy-class airfare, GSA per diem rates for meals, standard lodging limits, and ground transportation. The County may choose to directly arrange and pay for airfare and lodging rather than reimburse the candidate after travel. Candidates must submit receipts and documentation consistent with County requirements.

Human Resources shall establish procedures for candidate travel authorization, coordination, and reimbursement processing. Questions regarding eligibility for candidate interview travel should be directed to Human Resources.

EXPENSE APPROVAL/REIMBURSEMENT PROCESS AND AUDIT REVIEW

1. Pre-Authorization

All travel must be pre-approved using the County's travel request process in the financial accounting system. Supervisors or Department Directors must approve anticipated expenses in advance, particularly for travel. A Spend Authorization must be submitted and approved in the financial accounting system before travel begins.

2. Documentation Requirements

All reimbursement requests must include itemized receipts (except for per diem) and a description of business purpose. Expense Reports must be submitted in the financial accounting system within 30 days of travel completion or expense incurrence. Monthly mileage claims should be submitted by the 10th business day of the following month. Consistently late submissions may impact performance reviews and future travel approvals.

3. Payment Methods

The P-Card is the preferred method for County purchases and expenses, except for travel-related expenses which should be paid using a County Travel Card. Direct payment may be arranged for registrations, dues, subscriptions, and certain vendor charges. Personal payment with reimbursement is acceptable when P-Card or Travel Card use is not feasible. Travel advances are generally not permitted; exceptions require Department Head approval and documented hardship.

All purchases must comply with the Washington County Rules of Procurement.

Employees must not establish credit accounts, open vendor charge accounts, or otherwise obligate the County to ongoing payment terms outside the P-Card, Travel Card, purchase order, or contract processes administered through the Procurement Division. Establishing or maintaining unauthorized vendor credit lines is prohibited and may result in disciplinary action. Late fees and service charges arising from delayed payment are not routinely reimbursable; if they do occur, they require written justification from the Department Director or designee explaining the reason the payment should be made and must comply with any fund source restrictions.

4. Third-Party Payments

When outside entities pay for employee travel, reimbursement must be made to the County unless an exception applies. Exceptions include professional associations using member dues, grants or contracts explicitly permitting direct payment, and certain intergovernmental agreements.

5. Overpayment Recovery

Consistent with PRR Section 13.4 (Overpayment to County Employees), disallowed or personal expenses must be repaid immediately by the employee. Overpayments may be recovered through payroll deduction with employee authorization. Intentional misrepresentation of expenses may result in disciplinary action.

6. Audit and Review

The Finance Department may conduct periodic reviews of expenditures for compliance and may review expenditures as part of departmental or County-wide performance audits. All expenditure records are subject to public records requests. Employees who fail to provide proper accounting may be denied future travel or purchasing authority.

RESPONSIBILITIES

1. Board of County Commissioners: Establish County fiscal policies and approve budget appropriations.
2. County Administrator: Provide administrative oversight and implementation; grant exceptions to this policy; approve Department Director travel; set allowance amounts.
3. Chief Financial Officer (CFO): Maintain and enforce this policy; oversee audits and system controls; approve exceptions for prohibited items; ensure long-term liability funding.
4. Budget Manager: Ensure expenses are within adopted budget limits; support departments in appropriate use of funds; monitor budget compliance.
5. Department Directors and Appointing Authorities: Approve and monitor department expenses; ensure compliance within their teams; authorize allowances; approve travel; maintain training records.
6. Finance Department: Process reimbursements and maintain records; provide training and technical assistance on expense reporting procedures; ensure policy compliance; conduct periodic compliance reviews; support contract payment processing.
7. Human Resources Department: Maintain Personnel Rules and Regulations; ensure allowances are properly classified and reported; support education and training programs.
8. Employees: Adhere to this policy; submit complete and accurate documentation in a timely manner; exercise fiscal prudence; report lost gift cards immediately.

EXCEPTIONS

The County Administrator has final authority to grant exceptions to this policy. Exceptions require a written request from the Department Director, documented justification, and written approval from the County Administrator. Exceptions involving budget appropriations or policy changes may require approval by the Board of County Commissioners.

IMPLEMENTATION

Elected officials and department directors are expected to be knowledgeable of, and shall be responsible for, implementing this policy within their respective departments. Observance of this policy is mandatory for all County employees. Violation may result in disciplinary action up to and including termination, consistent with the Personnel Rules and Regulations.

PERIODIC REVIEW

This policy shall be reviewed by the Finance Department at least every three years, or more frequently as needed, and updated as necessary to reflect changes in law, regulations, or County operations.