



Deschutes County Administrative Policy No. F-1
(replaces prior policies F-1 and F-2)
Effective Date: 04/01/2025
Original Adoption: 07/16/2017
Revised Adoption: 03/19/2025

REIMBURSEMENT FOR MISCELLANEOUS EXPENSES AND EXPENSES INCURRED WHILE TRAVELING ON COUNTY BUSINESS

I. **STATEMENT OF POLICY**

It is the policy of Deschutes County that reasonable and necessary travel (including lodging, meal, and transportation) expenses and certain miscellaneous expenses shall be approved for reimbursement. It is preferable that payments are made directly to vendors for purchases; however, in some cases an employee may have to incur expenses on behalf of the County.

II. **APPLICABILITY**

This policy applies to all County employees, including elected officials, authorized to incur expenses while acting within the scope of employment with Deschutes County.

III. **POLICY AND PROCEDURE**

The following reimbursement guidelines will apply:

A. **Reimbursements**

Employees are encouraged to use County issued purchase cards (P-cards) for travel and incidental expenditures when this option is available and allowable (see travel meals below for an example of unallowable P-card usage). P-cards offer a convenient way to pay for County expenses without the need for a reimbursement request or advance.

To request reimbursement, submit a Deschutes County Employee Reimbursement Form (available on the County Intranet site). The form must be completed in its entirety, signed by the employee, and approved by the employee's Department Head or the Department Head's designee. Itemized receipts listing all charges, invoices, agendas, or per diem documentation must be submitted with reimbursement requests supporting the expense. An exception may be granted if a written explanation is provided when a receipt or invoice is either unavailable or lost. Generally, requests for reimbursement must be made within 60 days of the date the expense was incurred.

Once the reimbursement form is completed and approved, the department will enter a reimbursement request payable to the employee into the County ERP system with the documentation attached. Contact the Finance Department for assistance with the reimbursement process.

B. **Authorization**

1. All County employees are entitled to reimbursement for approved travel and other expenses which are associated with County business. County employees should be aware there are multiple policy requirements which govern these activities. Examples of these policies include (but are not limited to):
 - RM-01 Driving on County Business and Vehicle Operations
 - GA-04 Food and Refreshments

Commented [RT1]: Removed language on the \$10 petty cash.
There are only two departments that have a small petty cash still.

- HR-06 Deschutes County Remote Work Policy & Agreement
- HR-15 Travel Time Compensation Policy

2. Lodging costs related to overnight travel are not reimbursable if the stay is within Deschutes, Jefferson, or Crook Counties.
3. Traveling companions are not entitled to reimbursement for expenses when traveling with a County employee (e.g., an employee's spouse is not entitled to reimbursement for meals or lodging while accompanying the employee on County business).
4. All de minimis travel benefits (including but not limited to mileage points for air travel, lodging, and car rental), and other similar de minimis rewards, are part of the employee's official compensation for all purposes including the Oregon Government Ethics Act, ORS Chapter 244. A de minimis benefit is one for which, considering its value and the frequency with which it is provided, has so little value that accounting for it would be unreasonable or administratively impracticable.
5. When possible, employees shall use the County's existing accounts with vendors, local and non-local. Employees shall ~~not~~ establish credit with vendors. Instead of using their personal funds for payment of expenditures incurred ~~on behalf for the benefit~~ of the County, employees should obtain and use a County P-card. It may be more convenient and expedient for an employee to incur expenses on behalf of the County; however, employees are encouraged to make these County-related expenditures only when necessary.

Commented [RT2]: Updated to NOT allow employees to establish credit. This should be done through Finance. Use of Pcards is the preferred method.

~~Such purchases~~ If not using a County P-card while traveling, the use of personal funds for payment of expenditures incurred on behalf of the County should be limited to the following items:

- a. Lodging and meals purchased while on County-related business
- b. Vehicle rentals, ridesharing, or public transportation
- c. Airfare

Commented [RT3]: Updated language from bus, taxi, etc.

Commented [RT4]: Removed reference to travel agency.

While not an all-inclusive list, unless under emergency situations, the following are examples of items that employees should NOT purchase with their own funds:

Commented [RT5]: Updated language.

- a. Furniture
- b. Equipment
- c. Office fixtures
- d. Computer hardware & software
- e. Professional services and other labor
- f. Subscriptions

6. Cash advances for travel are not allowed.

C. Traveling on County Business

Commented [RT6]: From Policy F-2

1. In General, Deschutes County recognizes that it may from time to time be necessary to travel for training, professional conferences and business meetings. Employees, agents, and elected officials ("employees") shall travel only when necessary and when travel does not interfere with or disrupt regular County operations for which the employee's presence is required.
2. Employees are expected to be conservative in lodging, meals, and transportation expenses and to be mindful that the County will reimburse meal expenses using the GSA per diem rates. Conservative means an efficient, cost-effective manner resulting in the best value for

Commented [RT7]: Updated 'least' expensive language.

the County. All modes of transportation coupled with accommodations are to be considered. For airline travel, it is intended that low-cost plane fares will be used irrespective of mileage reimbursement and/or additional hotel days incentives at higher fares. For overnight travel, it is also expected that reasonably priced hotels will be selected in safe neighborhoods, conveniently located near meetings or conferences.

3. Employees should consider the cost of their time in determining the most appropriate mode of transportation and may, with the approval of their department head, use airline travel rather than car travel to avoid overnight stays and unnecessary days away from their primary job site when traveling to locations served by direct flights from the Redmond Airport, such as Portland or Seattle. During winter months, employees shall consider personal safety in determining the most appropriate form of transportation.
4. Trip Changes - Occasionally trip plans will change after the employee has begun the trip. The County will cover the cost of additional meals, hotels, and taxi/shuttles if the charge is the result of canceled or delayed flights, road closures, natural disasters, or other reasons approved by the Department Head or Department Head's designee. Expenses for employees who choose to change plans for any other reason will not be paid by the County and any additional time off will not be considered work time. Unless a refundable airline ticket is purchased, with Department Head or designee approval, most airfares are non-refundable. Employees must use any refunded ticket for business travel.
5. Length of Trip - No additional days of travel beyond the conference and the minimal amount of time needed to reach the destination and/or return will be paid by the County. Employees required to stay over a Saturday to take advantage of a low-cost airfare shall not be charged vacation/time management leave and shall have expenses paid. Other exceptions must be approved by the Department Head or Department Head's designee. Employees who otherwise extend a trip shall do so only with the advanced approval of their Department Head and at their own expense and time.

Commented [RT8]: Adjusted reasons.

D. Out-of-State Travel

1. Due to the expense, out-of-state travel should be rare and should be undertaken only when there is no viable in-state alternative. All out-of-state travel requires advance approval per the terms of this policy, notwithstanding, short-notice or emergency out-of-state travel by Sheriff's Office or District Attorney's Office personnel for official law enforcement or prosecutorial business, including but not limited to prisoner extradition or witness interviews which may be approved by the Sheriff or District Attorney with notice to the County Administrator and no further approval required.
2. Each reimbursement request for any out-of-state travel MUST be accompanied by a copy of the approved Out-of-State Travel Authorization Form (see attached copy). The form must be completed in its entirety, authorized by the initiating Department Head, or designee, prior to the initiation of any travel arrangements.
3. Requests for out-of-state travel will be considered on a case-by-case basis. In general, out-of-state travel shall be approved under the following circumstances:
 - a. It is for training that is directly related to an employee's essential job functions and no comparable training is available in-state or is not provided in-state in a timely manner;

Commented [RT9]: From Policy F-2

- b. It is for continuing education or accreditation required for a professional license or certification an employee must maintain and no comparable programs are available in-state or are not provided in-state in a timely manner;
- c. It is for an annual conference of a professional association that provides unique training or educational opportunities for an employee who is a member of the association; or
- d. It is for the furtherance of County interests before other government agencies with legislative or financial control over matters that impact Deschutes County.

E. Meals

1. Meals related to County business will only be reimbursed based on the U.S. General Services Administration (GSA) approved per diem rate for the location where the meal is purchased (www.gsa.gov/perdiem), see section 3 below. (Tips and gratuities for meals are included as part of the per diem rate). When traveling on County business requires an overnight stay, meals are reimbursable. The following establishes guidelines for breakfast or lunch on the day of departure and for dinner on the day of return under the following circumstances:
 - a. Breakfast: The employee must leave their residence for traveling to the conference, seminar or training session location more than two (2) hours in advance of their normal departure time.
 - b. Lunch: The employee must leave their work location prior to the lunch hour to arrive at the conference, seminar or training location within normal working hours.
 - c. Dinner: The employee must return to their residence or regular work location when traveling from the conference, seminar or training session location more than two (2) hours after their normal quitting time.
2. Meals included in the cost of lodging, conference or workshop registration fees (as part of the base registration fee), airfare, or if they are provided at no expense to the employee, should not be included as part of the employee reimbursement request, and will not be reimbursed. Additionally, when the cost of lodging, conference, workshop or airline ticket rate includes a meal, the employee will not be reimbursed for any additional cost incurred for an alternate meal. However, the Department Head or Department Head's designee may approve reimbursement for a meal if the meal is not considered sufficient or meets dietary restrictions. Reimbursement requests must include approval documentation.
3. Travel Meals – PER DIEM – Employees may be reimbursed for meals while travelling overnight at the U.S. General Services Administration (GSA) approved per diem rate for the location where the meal is purchased (www.gsa.gov/perdiem). The per diem meal allowance is a fixed amount of reimbursement for each meal (breakfast, lunch and dinner) and the rate includes tips and gratuities. If the actual cost exceeds the federal guidelines the employee shall be responsible for the difference. When claiming the per diem, receipts are not required.

The County does not reimburse for the GSA per diem “incidentals” rate (M&IE Total), nor the “First & Last Day of Travel” per diem rate. Reimbursement for incidental costs (e.g. parking, tolls, and other fees) incurred while traveling must be requested based on the actual cost with receipts attached to the reimbursement request. Employees should not use a County issued P-card for meals when requesting per diem or other reimbursement.

The GSA rates are updated regularly and vary by geographic location. A copy of the “Meals & Incidentals (M&IE) rates breakdown” for the travel area must be included with all reimbursement requests www.gsa.gov/perdiem. Cities not listed on the GSA website will be reimbursed at the standard CONUS rate noted on the per diem tables, as required by IRS

Commented [RT10]: PAC recommendation is to NOT allow use of actual receipts for travel meal reimbursement but to REQUIRE use of per diem only for travel meal reimbursement.

Commented [RT11]: Addresses continental breakfast concerns/dietary needs.

Commented [RT12]: Adjusted the GSA per diem rates to be used.

regulations. Documentation for per diem meals must include a schedule of the conference or other travel agenda that substantiates the travel dates.

Commented [RT13]: Removed section related to travel meal reimbursement based on actual receipts since the County will only reimburse travel meals based on the per diem rate.

4. Other Meals (Non-Travel) - Employees will be reimbursed for the actual cost of meals (including gratuities if they are customary for the meal service) incurred while attending employment-related business meetings and recruitment processes. Receipts for such meals are required for reimbursement. In addition to the receipt, the business purpose of the meeting and the names of those attending the meeting should be noted on the reimbursement request. If the names of those in attendance at the business meeting are not available, a description of the group and the number of people in the group should be noted.

F. Lodging

Expenses will be allowed for lodging for overnight trips. Hotel accommodations should be appropriate for the purpose of the trip, and when possible, accommodations should be obtained at government rates. Itemized receipts for lodging must be provided to obtain reimbursement. Internet access charges associated with County business will be reimbursed upon appropriate receipt submission. All other non-mandatory hotel charges, including but not limited to laundry, movie/game rental, or other voluntary fees for use of hotel amenities, are not reimbursable.

Commented [RT14]: Updated language allowing for greater than per diem rate and allows DH to approve.

Unless otherwise approved by the Department Head or designee, a trip will normally be considered an overnight trip if the employee must leave for the out-of-town location two hours prior to the normally scheduled reporting time to complete the assigned task or attend an authorized meeting. Lodging costs related to overnight travel are not reimbursable if the stay is within Deschutes, Jefferson, or Crook counties. Lodging costs while staying with friends or family are not reimbursable.

Lodging expenses will be reimbursed at actual cost and generally should not exceed the maximum amounts established by the GSA. A Department Head, or designee, may authorize lodging costs which exceed the GSA daily lodging rate if:

- The lowest priced room at a conference exceeds the maximum lodging rate, or
- There are other circumstances that do not allow the employee to secure lodging below the maximum level.

Commented [RT15]: Allows for staying at the conference hotel even if over the per diem rate.

If a Department Head is requesting a lodging exception, the County Administrator/Deputy may authorize it. Payment to vendors for lodging and conferences can often be made in advance via P-card or the County's regular accounts payable process (eliminating the need for employee reimbursement).

G. Transportation

1. Mileage - Miles driven in an employee-owned vehicle will be reimbursed at the rate allowed by the IRS at the time the mileage was incurred. The rate is adjusted periodically, as announced by the IRS (normally each January).
2. Commuting Miles - Employees and elected officials are not reimbursed for any miles driven on County business that are considered "Daily Commute Mileage". Daily commute miles are the round-trip distance between the employee's residence and the employee's regular place of business. If an employee or elected official is provided with office space at a County facility, that location is assumed to be their regular place of business for mileage reimbursement purposes. Any mileage reimbursement for a normal workday must exclude "Daily Commute Miles".

- a. Example 1: Employee has their residence in Black Butte Ranch and their work location is at the Sheriff's Office in Bend. From their home to office is 27 miles or 54 miles round trip. The employee travels to a morning meeting in Sisters (8 miles), then to a meeting in Redmond (20 miles), then to the office (15 miles), then to a night meeting in Bend (4 miles) then home (23 miles). The employee has driven a total of 70 miles while on County business, however 54 miles are considered commute miles and are not reimbursable. Therefore, the employee could be reimbursed for 16 miles driven that day.
 - b. Example 2: Same facts as example 1 but the driving on County business occurs on a day the employee was not scheduled to work, i.e. Saturday or Sunday for an employee with a Monday through Friday Schedule. All such miles are reimbursable, and no deduction of commute miles is required.
 - c. Example 3: Employee resides in Bend. They drive to work (2 miles), leave for a lunch meeting in La Pine (18 miles), then a meeting in Sunriver (7 miles) then back to the office (14 miles), then back home (2 miles). The employee has driven a total of 43 miles and all but the commute miles of 4 miles are reimbursable.
3. Driving on Non-Workdays - No adjustment for daily commute miles is required if the employee is driving for County business on a day the employee was not scheduled to work, i.e. Saturday or Sunday for an employee with a Monday through Friday schedule. The travel reimbursement form provides examples for calculating the number of reimbursable miles.
 4. Automobile Travel - In-state travel shall generally be done by automobile. Employees shall use a County owned vehicle for such travel, unless the use of a personal vehicle is approved by the terms and conditions of Policy No. RM-01, Driving on County Business and Vehicle Operation. Out-of-state travel shall be made with the most cost-effective means of transportation available. Employee shall use a rental vehicle for out of state travel, although personal vehicle travel may be allowed on a case-by-case basis (see Policy No. RM-1). If no such vehicles are available, employees shall use a personal vehicle or a rental vehicle, whichever option is the least costly. All drivers who use personal vehicles on County business must complete a Driver's License and Insurance Information form (Policy No. RM-1). Drivers shall be responsible for informing their supervisor of a change in insurance status after the initial proof of insurance is filed.

If an employee combines personal business or vacation/time management leave with the in-state business travel, the employee must use a personal vehicle. If the use of a personal vehicle is not permitted by the employee's supervisor, the employee may not combine personal business or vacation/time management leave with the business travel. If combining personal business or vacation/time management leave with business travel out-of-state, Risk Management must approve use of personal vehicle.

5. Car Rentals and Shuttle Services - When traveling by rail, bus, or air, employees may rent cars, at County expense, only if ridesharing or public transportation to their destination is not available, unavailable when needed, or the cost will exceed the car rental. Employees who need to rent a vehicle for County business purposes must follow the process described on the out-of-state travel form (attached) to obtain a rental vehicle. This ensures the County receives preferred pricing as well as adequate insurance coverage.

Commented [RT16]: #4, #5, #6 from Policy F-2 as originally amended by Risk.
Risk - please provide a current review.

6. Air Travel – Reimbursement for air travel will be the actual cost of round-trip airfare by the most direct route. All employees will utilize economy class. If an employee desires a seating category above economy class to travel, the employee must pay the additional expense. Refundable fare tickets may be purchased with Department Head or designee approval, and proper business justification. It is recommended to book airfare as soon as the travel request has been approved and confirmed. Advanced booking can reduce travel costs. Generally, one personal checked bag per trip is allowable. If an employee receives a special discount coupon, travel credit or any other benefit associated with an air carrier promotional campaign that is given with a Deschutes County purchased ticket, that coupon, voucher, or other benefit must be submitted to the County or returned to the carrier. Payment to vendors for air travel can often be made in advance via P-card (eliminating the need for employee reimbursement).

Approved by the Deschutes County Board of Commissioners on March 19, 2025.

Nick Lelack, County Administrator

OUT-OF-STATE TRAVEL AUTHORIZATION FORM

Instructions: Prior to travel, this form must be signed and authorized by the Department Head.
Please attach a copy of the conference and/or training event documentation. Please forward a copy of the approved form to Risk Management.

Employee:		Department:	
Destination of Travel:		Dates of Travel:	
Purpose and Benefit of Travel:			
Mode of Transportation:			

Estimated Budget Detail	
Transportation:	\$
Lodging:	\$
Meals:	\$
Other:	\$
Total Travel Request	\$

Note: Out-of-state travel shall be arranged by using the most cost-effective means of transportation. Reference Policy No. F-2 "Traveling on County Business". Rental cars shall be arranged through **Enterprise Rent-A-Car (1-800-261-7331) or www.enterprise.com** using Deschutes County Risk Management's **corporate account** is **DB46OR8**. Enter account number, hit Search, then enter **PIN# ORE**. Under billing, choose **YES** to bill to Deschutes County and enter billing number **847698**. Send copy of rental confirmation along with this form to Risk Management.

Employee Signature:		Date:
Department Head Signature:		Date:
Risk Management Approval (if using a private vehicle or rental vehicle)		Date: