

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of Adopting the Columbia)
County Official Compensation Policy) Order No. 76-2025
Related to Food, Beverage and Other County)
Related Items For County Employees, Elected)
Officials and Volunteers)

WHEREAS, the County commonly provides food, beverages and other miscellaneous County related items to County employees, volunteers and elected officials in relation to their work for the County; and

WHEREAS, the Oregon Ethics Rules prohibit employees, volunteers and elected officials from accepting such food, beverages and other miscellaneous County related items from the County unless they are established to be part of an official compensation package; and

WHEREAS, it is in the best interest of the County to clarify that food, beverages and other miscellaneous items provided to employees, volunteers and elected officials as a result of performing their official duties for the County are part of the official compensation package for employees, volunteers and elected officials;

NOW, THEREFORE, it is hereby ordered that the Columbia County Official Compensation Policy Related to Food, Beverage, and other County Related Items for all County employees, volunteers and elected officials, other than the Board of County Commissioners, which is attached hereto as Attachment 1, is hereby adopted.

DATED this 23 day of December, 2025.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

Approved as to for
By: Tom Deen
Office of County Counsel

By: Kellie Jo Smith
Kellie Jo Smith, Chair

By: Casey Garrett
Casey Garrett, Commissioner

By: Margaret Magruder
Margaret Magruder, Commissioner

Attachment "1"

POLICY STATEMENT: Policy establishing an official compensation package for public officials regarding food, beverages, and other County related items provided to officials while performing official duties.

APPLICATION: This policy applies to all County employees, volunteers and elected officials except for the Board of County Commissioners.

POLICY:

As part of their official compensation package as that term is used under ORS 244.040(2)(a), all County employees, volunteers and elected officials may receive the following from the County:

1. Food, beverage, and other related items provided by the County to covered officials including any of their relatives or household members who are accompanying them during a County-related event such as, but not limited to, meetings, team building activities, potlucks, employee appreciation meals, retreats, and conferences.
2. Items with the County's logo provided to them in their role as a covered official such as clothing, pens, paper, water bottles, etc.
3. This policy does not apply to:
 - a. Food, lodging, transportation, and other related costs reimbursed by the County and covered under existing County reimbursement policies.
 - b. Food, beverages, and other related items provided by the County to covered officials that are also available to the public at large.
 - c. Items that are considered "gifts" under ORS 244.020(7).
4. Compensation provided as part of an official compensation package may be subject to income tax per the IRS rules on taxable fringe benefits. Provided food and beverages are not intended to be taxable fringe benefits.
5. Examples of when this policy would apply:

- a. Occasionally During Commission meetings, food and beverages are provided. Those meals would be considered part of the official compensation package.
- b. The County provides items such as water bottles, sweatshirts, coats, etc. during the employee appreciation event and at various times throughout the year. These items would be considered part of the official compensation package.
- c. Public Official, while performing the County's related business, is provided a meal by an outside third party, this would not be considered part of the official compensation package and must be analyzed under ORS 244.