



**A RESOLUTION BY THE BOARD OF PORT COMMISSIONERS
OF VENTURA PORT DISTRICT ADOPTING THE VENTURA PORT DISTRICT
EXPENSE REIMBURSEMENT POLICY FOR EMPLOYEES**

RESOLUTION NO. 3302

WHEREAS, on December 14, 2005, the Board of Port Commissioners adopted Resolution No. 3046, establishing a Commissioners' and Employees' Expense Reimbursement Policy; and

WHEREAS, on August 13, 2014, the Board of Port Commissioners approved a separate Expense Reimbursement Policy for Commissioners, but did not approve a new Expense Reimbursement Policy for Employees.

NOW, THEREFORE, BE IT RESOLVED that the Board of Port Commissioners of the Ventura Port District hereby rescinds Resolution No. 3046, which was previously passed, approved, and adopted by the Board on December 14, 2005, and adopts in its place the following amended Expense Reimbursement Policy for Employees:

The purpose of this Expense Reimbursement Policy for Employees ("Policy") is to set forth the procedure of the Ventura Port District ("District") concerning the reimbursement of actual and necessary expenses incurred by District Employees while attending certain events and functions.

1. **General Principles:** Employees are encouraged to attend conferences, meetings, seminars, and other activities that provide an opportunity to be informed concerning matters of interest to the District. At the same time, Employees are encouraged to exercise prudence in all expenditures. Thus, reimbursement shall be made only for actual and necessary expenses that qualify under this Policy. Expenditures that are improper or otherwise not properly accounted for shall not be paid for or reimbursed by the District.

2. **Reimbursable Events and Authorized Expenditures:** An employee's attendance to an event, for which reimbursement is sought, must be approved in advance by the Board. Subject to the restrictions contained in this Policy, Employees will generally be reimbursed for certain expenditures incurred while attending the following types of events:

- a. Educational conferences, workshops, seminars and similar events that are sponsored by industry associations or nonprofit entities for the purpose of discussing matters of interest to the District;
- b. Regional, state and national meetings or conferences where activities affecting the District's interests are discussed or presented, such as California Marine Affairs Navigation Conference and other water educational workshops, seminars and symposiums, and tours of other harbors; and



- c. Other governmental functions where an Employee might attend as an authorized representative of the District.

It is the District's policy that the Clerk of the Board shall arrange for and purchase all registrations, including conferences, hotels, rental cars, and aircraft travel, whenever possible. To the extent that an Employee is required to purchase these items individually, an Employee must make such a request in advance of approval by a majority vote of the Board.

A Reimbursable Event must be approved in advance by a majority vote of the Board at a public meeting. Once an event is approved, the District shall pay for or reimburse the Employee incurring the expense, without further approval of the Board, for the following Authorized Expenditures:

- i. Registration Fees. Whenever possible, the District shall directly pay the registration fees associated with attendance at an approved event. If the Employee makes payment at his or her own expense, the District shall reimburse the Employee for the actual cost of registration fees incurred.

- ii. Personal Vehicle Mileage. An Employee shall be reimbursed for costs associated with the use of a personal vehicle to travel to/from an approved event at the then-current IRS Standard Mileage Rates. An Employee shall be reimbursed once the Employee has indicated the actual miles traveled, the business purpose of the travel, and the date of travel on the approved Expense Report submitted in accordance with Section 5 of this Policy. Mileage calculations may be verified using tools such as Google or MapQuest, attached to the Expense Report. If travel requires driving to an airport or train station, reimbursement will be allowed for those miles traveled. For single full-day events, Employees will subtract miles to and from work. The District will not reimburse Employees for any other personal vehicle expenses.

- iii. Hotel Expenses. Whenever possible, the District shall directly pay for reasonable lodging expenses incurred by an Employee while attending an approved event. If the Employee makes payments at his or her own expense, the District shall reimburse the Employee for reasonable lodging expenses incurred. Except when attending a conference, seminar or other meeting using the available group rate booked for the event, the District shall reimburse an Employee only for the actual amount of the hotel fees incurred, excluding entertainment or similar expenses.

- iv. Meals. An Employee shall have a choice of a given daily allowance or breakdown of meals for any approved event. An Employee can choose a given daily allowance of \$30.00 for meals in advance of any approved event; provided, however, that (a) the Employee must attach to an Expense Report an itemized receipt of all meals taken using the per diem amount and (b) return any unused monies to the accounting office of the District. Employees may not add tip to the overall cost of a meal in excess of 20% of the subtotal. The cost of alcoholic beverages will not be reimbursed. If the event or hotel provides any meals, free of charge, Employees are encouraged to take advantage of such meals to lower the cost of the reimbursement. The second option is a breakdown of each meal for the day in the following amounts:

Breakfast.....	\$20.00
Lunch.....	\$30.00
Dinner.....	\$45.00

v. Incidental Allowance. The District shall reimburse an Employee for tips actually given to cabbies, baggage porters, bellhops and hotel housekeepers that are reasonable and customary for the area, as well as toll charges and parking fees up to the actual amount expended. Employees should always obtain receipts for incidental expenses such as tolls and parking fees and attach to an Expense Report pursuant to Section 5.

vi. Common Carrier Travel. When personal vehicle use for District business is impractical due to time and/or distance, an Employee may use regularly-scheduled commercial carriers for travel. An Employee traveling by plane, train, rental vehicle, bus, or taxi should travel by the least-expensive fare available for the date and time of the travel, taking into account scheduling needs and the most direct route. Travel should be planned in advance to permit use of advance fares. The District shall directly pay for such travel arrangements, whenever possible, but shall reimburse the Employee for actual amounts incurred at his or her own expense.

3. Unauthorized Expenditures: In accordance with California law, the District shall not reimburse expenses incurred by a the spouse, domestic partner, or other family member of an employee, or for personal expenses such as charitable contributions, non-mileage vehicle expenses, the personal portion of any trip otherwise related to District business, or personal entertainment expenses that are not part of a professional or educational conference or seminar.

4. Expense Report: Expenses incurred by an Employee under this Policy shall be reimbursed only after the Employee seeking reimbursement completes and submits an Expense Report attached hereto as Exhibit 1. The Expense Report must be submitted within 10 days after the Employee incurs the expense. The Employee must attach to the Expense Report all relevant documentation and receipts authenticating the expense, such as the itemized bill issued by a hotel, credit card receipts, or boarding pass or other tickets. The General Manager shall review and approve each Expense Report submitted and may require additional proof of payment as necessary.

5. Public Records: All documents related to reimbursable agency expenditures are public records subject to disclosure under the California Public Records Act and pursuant to Government Code section 53232.3.

PASSED, APPROVED, AND ADOPTED at a Regular Meeting of the Board of Port Commissioners of the Ventura Port District held on March 23, 2016, Resolution No. 3302 was adopted by the following vote:

AYES: Commissioners Friedman, Ashworth, Smith, Carson, Valance

NOES:

Abstain:

Absent:

Attest:


Secretary


Chairman

EXHIBIT 1

EXPENSE REPORT

Employees seeking reimbursement must complete and submit this form to the District *within 10 days after* the expense is incurred. Please provide a brief explanation of the District related purpose for the expenditure, and receipts or copies of receipts to document the expense.

Employee Name: _____

Date: _____
(Month) (Year)

Reimbursable Event(s) and Authorized Expenses

(See Section 2 of Reimbursement Policy.)

Date	Event	Expense(s)	Amount
<i>Previously Paid by VPD</i>			
<i>Out of Pocket Expenses</i>			
<i>Subtotal</i>			

TOTAL REIMBURSEMENT _____

Approved By: _____
Oscar Peña, General Manager

Date: _____