



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

RESOLUTION NO. 3517

WHEREAS, District Employees are encouraged to participate in outside activities and organizations as representatives of the District to further the interests of the District.

WHEREAS, such activities may involve the employee incurring expenses which should be reimbursable by the District.

NOW, THEREFORE, BE IT RESOLVED that the Board of Port Commissioners of the Ventura Port District hereby rescinds Resolution No. 3473, which was previously passed, approved, and adopted by the Board on May 17, 2023, and adopts in its place the Expense Reimbursement Policy for Employees attached hereto as Exhibit A.

PASSED, APPROVED, AND ADOPTED at a Regular Meeting of the Board of Port Commissioners of the Ventura Port District held on this 18th day of December 2024, by the following vote:

AYES: Commissioners Blumenberg, Gardina, Rainey, Stephens, Howell

NOES:

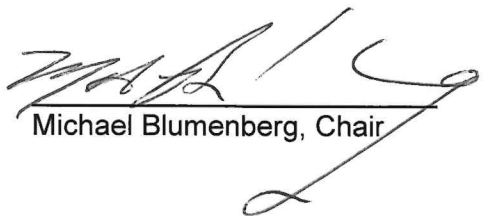
ABSTAINED:

ABSENT:

ATTEST:



Anthony Rainey, Secretary



Michael Blumenberg, Chair



**EXHIBIT A
VENTURA PORT DISTRICT
EXPENSE REIMBURSEMENT POLICY FOR EMPLOYEES**

The purpose of this Expense Reimbursement Policy for Employees ("Policy") is to set forth the procedures of the Ventura Port District ("District") regarding the reimbursement of actual and necessary expenses incurred by District Employees for the benefit of the District.

1. **General Principles:** Employees are encouraged to attend conferences, meetings, seminars, and other activities regarding matters of interest to the District and to further educational goals, which may require an employee to incur an expense on behalf of the District. From time to time, employees may need to make purchases of supplies on behalf of the District as well. Employees are expected 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 Expenditures:** Subject to the restrictions contained in this Policy, Employees will be reimbursed for certain authorized expenditures incurred by Employee for the benefit of the District for the following:
 - Educational conferences, workshops, seminars and similar training events.
 - Regional, state and national meetings or conferences where activities affecting the District's interests are discussed.
 - Other governmental functions where an Employee might attend as an authorized representative of the District.
 - Purchase of supplies for District business purposes.
 - a) **Same-Day Events.** An employee's attendance at a same-day event (no overnight stay), for which reimbursement is sought, shall be approved in advance by his/her supervisor. Board approval is not required. The District shall pay for or reimburse the Employee for incurring the following authorized expenditures:
 - i. **Registration Fees.** The Department Manager shall use their District credit card to directly pay the registration fees associated with attendance at an approved event.
 - ii. **Transportation.**
 - a. **Personal Vehicle Mileage.** For same-day events with travel, 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. Mileage calculations will be verified using common mapping tools which is to be attached to the proper request and reporting forms. The District will not reimburse Employees for any other personal vehicle expenses, including fuel. The start and end point (roundtrip) shall be point of origin to and from the approved destination.
 - b. **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 train,

- 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 Department Manager, using their District credit card, shall directly pay for such travel arrangements whenever possible.
- c. Rental Vehicle: Employees using a rental vehicle shall be reimbursed for rental cost and fuel expenses, though mileage reimbursement does not apply.
 - iii. Meals. Lunch will be reimbursed for same-day travel that requires an employee to be away for 6 or more hours from Ventura Harbor. Meals provided as part of the event are not eligible for reimbursement.
 - iv. Incidental Expenses. The District shall reimburse an Employee for toll charges and parking fees up to the actual amount expended. Employees must provide receipts or documentation for incidental expenses and attach to the expense reporting form. Undocumented payments will not be reimbursed.
- b) Overnight Events. An Employee's attendance at an overnight event, for which reimbursement is sought, must be approved in advance by the Board. The District shall pay for or reimburse the Employee for incurring the following authorized expenditures:
- i. Registration Fees. The Department Manager shall use their District credit card to directly pay the registration fees associated with attendance at an approved event.
 - ii. Hotel Expenses. Whenever possible, the Department Manager shall use their District credit card to 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 and only for the actual hotel fees incurred, excluding entertainment, or similar personal expenses.
 - iii. Transportation.
 - a. 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. Mileage calculations will be verified using common mapping tools which is to be attached to the proper request and reporting forms. The District will not reimburse Employees for any other personal vehicle expenses, including fuel. The start and end point (roundtrip) shall be point of origin to and from the approved destination.
 - b. 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, 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 Department Manager, using their District credit card, shall directly pay for such travel arrangements whenever possible.

- c. Rental vehicle. Employees using a rental vehicle shall be reimbursed for rental cost and fuel expenses, though mileage reimbursement does not apply.
- iv. Meals. An Employee shall be allowed the following not to exceed amounts for meals during travel:

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

These amounts include sales tax and tip (which is not to exceed 20% pretax total) and are not to be exceeded. An employee may choose to purchase their meal from a restaurant (including fast food), convenience store, gas station, or grocery store. Each meal's receipts must be itemized to receive reimbursement. The cost of non-food items (such as alcoholic beverages) will not be reimbursed. District credit cards shall not be used to purchase alcoholic beverages

If the event registration includes meals, Employees are expected to take advantage of such meals. Employees that attend a conference that includes a meal, but they cannot consume that meal due to dietary, religious, or schedule restrictions for official business, the District may allow the employee to claim the full meal allowance to cover the cost of a substitute meal. An Employee must first make a reasonable effort to make alternative meal arrangements.

Employees may, at their own discretion, exceed the allowable amounts for meals. In cases where this occurs, the employee must pay the District the excess cost if using a District credit card. Employees will only be reimbursed up to the allowable amount when making cash or personal credit card purchases.

- v. Incidental Expenses. The District shall reimburse an Employee for tips actually given, that are reasonable and customary for the service, as well as toll charges and parking fees up to the actual amount expended. Employees may also seek reimbursement for incidental expenses such as water, coffee and/or snacks, however, those costs combined with the employee's meal expenses shall not exceed the per meal reimbursement allowance. Employees must provide receipts or documentation for incidental expenses and attach them to the expense reporting form. Undocumented cash tips and payments will not be reimbursed.
- 3. Unauthorized Expenditures: In accordance with California law, the District shall not reimburse for personal expenses, non-mileage vehicle expenses, nor for an Employee's guest. The personal portion of any trip before, during or after the authorized District business, or any other unapproved expenses will not be reimbursed.
 - 4. Expense Reporting: Expenses incurred by an Employee under this Policy shall be reimbursed only after the Employee seeking reimbursement completes and submits the proper expense reporting documentation currently in use by the District. The documentation must be submitted to the Employee's Supervisor within 30 days after the Employee incurs the expense or completes the travel. The Employee must attach all relevant documentation and receipts authenticating the expenses, such as itemized receipts or proof of payment issued by a hotel, restaurant, or other vendors. Each meal receipt shall be itemized and categorized by meal for reporting purposes. The Employee, Manager and General Manager will be required to review and approve the requested reimbursement.

Also, on an annual basis, the District is required under Government Code Section 53065.5 to disclose any reimbursement paid by the District within the immediately preceding fiscal year of each occurrence of \$100 or greater for each individual charge for services or product received. Individual charge includes, but is not limited to, one meal, lodging for one day, transportation, or a registration fee paid to any Employee. The disclosure requirement shall be fulfilled by including the reimbursement information either in a document published or printed at least annually by a date determined by the District and shall be made available for public inspection.

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.