

RTD BOARD OF DIRECTORS EXPENSE AND REIMBURSEMENT POLICY

Effective January 1, 2024



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Introduction

The Regional Transportation District Act, specifically in sections 32-9-114 (d) and 32-9-117, establishes the authority for reimbursement of necessary expenses pertaining to the activities of the District. The following policy is intended to give guidance and set limits on expenses and allowable reimbursements for members of the RTD Board of Directors. The Board has directed the agency to provide these funds to Directors only for conducting official RTD business.

1.0. General Policy

Directors are eligible for reimbursement from the District for reasonable expenses incurred that are necessary to the transaction of official District business. Each Director must exercise sound judgment when incurring and submitting for reimbursement such expenses, in keeping within the standards and proprieties of an agency supported by public tax dollars. These funds are not intended to be used in a discretionary way for special projects or initiatives undertaken by individual Directors.

Each Director’s annual limit for allowable expenses and reimbursements is as follows:

Travel Expense and Conferences	Local Expense	IT Expenses for Monthly Internet/Phone*	Out of District Conference Registration Fees
\$6000	\$4000	\$1680	\$1800.00
	*The Chair may access up to an additional \$1500		

*IT expenses eligible for reimbursement are outlined in Section 5.0, Business Communications.

The expense limits outlined above may not be exceeded but for the following exceptions:

- Under direction from the Chair, the Board Office may transfer funds between a Director’s Travel and Local accounts to cover allowable expenses incurred or anticipated to be incurred by the Director.
- The Chair may utilize funds from the Chair’s account to pay for another Director’s travel or local expenses.

Directors who do not meet their limit for expense reimbursement may not transfer unused portions to another director. Any unused portions will not roll over to the next fiscal year and Directors are not eligible to be issued an RTD Procurement Card (P-Card).

The Board of Directors may choose to periodically limit by way of resolution the amount annually allocated to the Directors’ expense accounts as the economy and the fiscal sustainability of the District dictate.

The Board of Directors of the Regional Transportation District has taken formal action to delegate authorization for travel necessary to the transaction of official business, within budget limitations, as follows:

- The Chair may authorize business, conference, and training travel, including associated expenses for Directors.
- The allowable reimbursable expenses contained in this document are detailed in Section 2.0, Reimbursable Expenses.



The Chair may choose to deny a request from a Director for travel not covered by this policy, refer the request to the Executive Committee, or both. The Chair may refer any travel or reimbursement request to the Executive Committee without the Chair's prior determination on the request.

A Director whose request for travel has been denied by the Chair or the Executive Committee may appeal for reconsideration of the denial by the full Board. Unless the travel request is subsequently approved, the Board Office cannot make further travel arrangements related to the denied trip. A Director is not eligible for reimbursement for the cost of any unapproved travel costs or arrangements booked by the Director.

The Chair must deny the travel request of any Director who has expended or will have expended prior to the trip all funds from the Director's travel budget, unless the Chair elects to authorize the Board Office to pay for the Director's travel expenses using supplemental funds.

The Board of Directors may not incur expenses to any RTD department (except Board Office) or non-department budget code. All incurred travel related-expenses eligible for reimbursement by a Director must be charged to the Director's travel Budget.

For local, transit-related events sponsored by RTD, a Director is eligible for reimbursement for normal, customary expenses incurred by the Director, and a guest, The expenses of the Director and the Director's guest, are paid from the Director's local expense fund. (Resolution 002, Series of 2019).

While the Colorado Independent Ethics Commission has ruled that Article XXIX of the State Constitution (also referred to as Amendment 41) pertaining to ethics in government does not specifically apply to the RTD Board, the recommendation from RTD's General Counsel is for Directors to refrain from accepting anything of greater than nominal value in the exercise of their official duties. A Director who attends, as an exercise of their official duties, an event for which the expected value of attendance exceeds \$75.00, is responsible for the cost of their attendance. Directors may submit itemized receipts for reimbursement, or the Board Office can make arrangements prior to the event and charge the cost to the Director's local expenses.

1.1 Authorizations and Approvals

The Chair, or their Executive Committee member designee, will approve all Travel Authorizations and Expense reimbursements.

2.0. Reimbursable Expenses

The following expense categories may be claimed as a necessary part of conducting District business:

Travel:

- Conference registration fees
- Air transportation
- Business, conference, and training expenses
- Ground transportation and tolls
- Lodging
- Internet expenses incurred while travelling on official RTD business
- Advanced approved rental car
- Travel per diem



Local:

- Business, conference, and training expenses
- Mileage for personal vehicles
- Parking fees
- Individual software licenses necessary for conducting RTD business
- Postage for District business only
- Subscription fees for relevant news publications
- Toner cartridges
- Gratuities of no more than 20% on allowable expenses
- Other expenses identified for the benefit of the District, such as:
 - Event sponsorship fees
 - Office supplies
 - Town hall or other special meeting supplies and refreshments
 - Meals
 - Books and reference materials
 - Printing costs
 - Organization membership dues (example: Accelerate Colorado)

To protect the interest of the District and to provide guidelines for the Directors to follow, the following provisions govern allowances for out of town and local business-related expenses within established budget limits.

Only business expenses may be claimed. And, in order to be eligible for reimbursement for an ordinary and necessary RTD business related expense, the Director must submit a proper itemized receipt showing the **cost, time, date, business purpose, and the name and title of any qualifying attendee, if applicable**. An ordinary expense is one that is common and accepted in one's field of trade, business, or profession. Political meetings, partisan conferences, or political group activities cannot be covered as an RTD expense.

If meetings between multiple Directors and either employees or business contacts result in a subsequent request to reimburse for a meal, the meal costs are equally divided among the Directors attending and charged to each Director's local expense account accordingly. Directors are not eligible for reimbursement for meals or event fees incurred by guests except as described in Section 1.0, General Policy.

In the event that RTD purchases a table for an event for which not all seats are claimed by Directors and staff, a Director may request additional seats on a first-come, first-served basis and may invite a guest at no cost to the Director's local expense account.

Any incidental local expenses submitted without a proper itemized receipt will only be reimbursed up to \$10.00.

In-person Board and/or Committee Meetings are typically catered for the convenience of Directors. If a Director chooses to have a meal ordered for them by the Board Office, the cost of the meal will be charged back to their local account. If a Director chooses to purchase their own meal from a different vendor, the Director must provide an itemized receipt in order to be reimbursed for the meal cost.

Directors are not eligible for reimbursement for expenses, such as meals, flights, hotels, etc., whether local or out-of-District, for any non-RTD transit-related business. This includes expenses incurred by spouses, significant others, guests, or dependents. In the event that a Director departs from an out-of-district event or conference earlier than anticipated or stays longer than originally scheduled through the Board Office, the Director cannot be reimbursed for meals or lodging fees for the full days missed due to early departure or additional days of expenses incurred as a result of staying longer. For any additional airline fees or charges incurred as the result of a flight change due



to an early departure or late stay, the Director must bear the cost as a personal expense.

The following expenses are not authorized for reimbursement: Personal expenses such as personal hygiene items, magazines, in-room movies, in-flight movies, pre-boarding fees, laundry, childcare, pet care, etc.

- Trip insurance for flights and/or hotel
- Travel Insurance (note: all Directors receive Travel and Accident Insurance, which covers the Director while traveling on district business.)
- Alcohol (reference RTD Drug and Alcohol policy)

The Chair has flexibility in approving Director expenses. If requested expenses do not fall within the expense guidelines, the Chair may seek advice and recommendations from the Executive Committee. (As outlined in General Policy 1.0.)

This policy is not designed to provide guidance on every conceivable expense reimbursement request, as such, Directors are encouraged to seek advanced pre-approval for any potential expense which is not explicitly covered elsewhere in this document.

3.0. Travel Request Process

Travel arrangements for the RTD Directors are typically handled by the Board Office, and a travel authorization must be received before travel. Directors should contact the office at least 30 days in advance and provide all information needed to complete the airline and hotel accommodations. If a Director chooses to make their own travel arrangements, all travel confirmations are to be provided to the Board Office at the time of booking for the purpose of record keeping and expense tracking.

When requesting travel arrangements, Directors should provide the following information to the Board Office:

- Conference name
- Requested arrival and departure dates/times
- Preferred airline and frequent flyer number (if applicable)
- Any applicable discounts, credits or travel miles to be utilized
- Special considerations

Unless prior approval is obtained, the Board Office arranges Directors' travel on the most economical fare for the required journey and makes every effort to book the Directors their desired flights and host hotel accommodations. The Board Office provides electronic travel confirmations to each Director with the flight and hotel confirmations, transportation information, a copy of the event registration and agenda, and other pertinent travel materials.

Travel requests received less than seven business days before the scheduled trip are processed based on the most current rates and availability.

If a Director cancels their scheduled trip, any airline, conference, or hotel cancellation penalties will be deducted from their travel and/or conference registration fee account, as applicable.

4.0. Travel Arrangements

4.1. Transportation



4.1.1. Air Transportation

Air transportation for travel to out-of-District conferences and events is typically arranged by the RTD Board Office. Travel by indirect routes, or inclusion of side-trips for personal reasons, must be approved by the Chair. Reimbursement for travel expenses in a host city is allowed one day before the start of a conference **or** one day following scheduled conference events where travel scheduling provisions or same day flight times are not available or convenient, such as when a Director would need to fly from Denver to Washington, D.C., on Saturday to arrive in time for a conference with a start day of Sunday, and no flights are available for the Director to arrive in time for the Sunday meeting start time.

Directors are responsible for any portion of ticket costs resulting from personal side trips (including hotel, food, ground transportation, and parking).

If the RTD air travel is a portion of another planned flight that has been arranged directly by the Director, a copy of the itinerary and ticket claiming reimbursement must be provided to the Board Office at the time of booking.

A Director is responsible for any first-class, business class, and pro-rata boarding expenses.

If not purchased simultaneously with the airline ticket, a Director will be reimbursed for costs associated with both a standard seat selection and checked and/or carry-on bags.

Directors who wish to track their frequent flyer miles (if applicable) must provide the Board Office with the frequent flyer number at the time of the booking. The Board Office requests this information in advance, but it is the sole responsibility of the Director to ensure his or her account has been credited with the frequent flyer mileage information.

All air transportation credits paid for by RTD are to be utilized in the booking of future Director travel only and are not for personal use.

4.1.2. Ground Transportation

Directors are eligible for reimbursement for the actual expense of ground transportation necessary to conduct official business. As a representative for the transit agency, Directors are expected to utilize the most efficient, timely, and cost-effective ground transportation when traveling locally or out of town, namely public transit, complimentary shuttlebus service provided by a hotel or conference, transportation network company such as UBER or LYFT, taxi, or rental car, in this order of preference. If a Director pays for the transportation of other Directors or staff, all names are to be documented on the receipt and expense report for reimbursement.

4.1.3. Car Rental

Car rental expenses are permitted only with prior approval of the RTD Board Chair and only when another means of transportation is not feasible. Rental car arrangements should be made by the Board Office staff. Travel between the airport and the hotel or conference center by rental car or other means are eligible for reimbursement with receipts provided that the Chair has authorized the rental.

The rental car should be contracted for a size appropriate for the number of passengers. The Director must include a copy of the rental contract when submitting the expense report. Reasonable parking fees for rental cars may be claimed for reimbursement. (Note: travelers must ensure that adequate insurance coverage is in place by purchasing optional insurance coverage as part of the rental agreement and, cars are to be refueled before



returning to the rental agency.)

4.1.4. Personal Vehicles and Travel Outside the District Other Than by Air

The use of personal vehicles outside of the District is not encouraged. Directors must have the Chair's approval prior to using a personal vehicle for official business outside the boundaries of the District.

If approved, the mileage reimbursement for out of district travel cannot exceed a reasonable flight cost to and from the destination.

4.1.5. Mileage Reimbursement

The standard vehicle mileage allowance is determined annually by the Internal Revenue Service.

All mileage incurred, including to and from the airport for local events and/or travel, by a Director is paid through the appropriate expense cost code to the Director on all submitted expense forms.

Director's expense accounts will cover the first 30 miles of mileage reimbursement per event. Any mileage that exceeds 30 miles will be charged to a Board Office expense account for mileage differential.

4.2. Lodging (Hotel Accommodations)

The Board Office typically books lodging accommodations via P-Card for each Director attending an out-of-District event. In the event these fees are not pre-paid, the Director must submit a copy of the official hotel bill with the expense report when claiming reimbursement.

The Board Office makes reasonable arrangements at the single occupancy rate for hotel accommodations in accordance with acceptable standards for that location. For APTA conferences, hotel reservations cannot be booked until the attendee is registered for the conference. Directors should inform the Board Office staff in a timely manner they wish to attend a conference, otherwise the conference hotel could fill up.

Hotels typically require a personal credit card for the person staying at the hotel for purpose of incidental expenditures. Arrangements made via RTD P-Card only cover room, tax, and any other destination/mandatory fees (if applicable). Upon check in, Directors will need to provide the front desk with their own personal credit cards for miscellaneous expenses. When checking out, Directors are advised to check that their personal credit cards were not charged for room and tax.

Directors are eligible for reimbursement for the actual cost of lodging, including room charges, taxes, and fees. Directors who are unable or unwilling to stay at the conference host hotel, should adhere, whenever possible, to recommended GSA nightly lodging rates.

*Note: For Directors using a debit or bank card to cover miscellaneous expenses, the hotel may place a hold on the card in a set amount for the duration of the stay.

4.3. Per Diem for Meals and Incidental Travel Expenses

Directors traveling out of district on official RTD business will be reimbursed a daily per diem amount according to the current federal Continental United States (CONUS) published reimbursement rates to be used for the cost of meals or other incidental travel expenses including housekeeping, tips, snacks, drinks, etc. There is no need for a



Director to submit receipts for these items in their travel reimbursement request as they will receive the CONUS per diem rate by travel location for each day of business travel, therefore, it is within the Director's discretion to determine the usage of this amount. This per diem reimbursement amount will be adjusted regularly in accordance with the General Services Administration federal CONUS reimbursement rate.

Directors cannot be reimbursed for any day(s) that they may choose to go early or stay late for personal reasons. (See Section 2.0, Reimbursable Expenses.)

4.4. In State Travel Out of District

Directors travelling within the state but outside the District to attend seminars, conferences, or transit-related meetings are eligible for reimbursement for travel expenses. Covered expenses include registration fees, lodging, standard mileage, and Per Diem. Directors are not eligible for reimbursement for lodging expenses without the prior approval of the Chair. For additional information regarding in state travel see section 4.1.4 Personal Vehicles and Travel outside the District other than Air.

5.0. Business Communications (cell phone, internet)

Directors are eligible for reimbursement for a home office setup package from their local expense account. Eligible equipment includes high-speed internet equipment such as a cable modem and router, and printer. The Director is responsible for selection, use, ownership, loss, and replacement of all equipment after initial reimbursement by the District. Directors may opt to purchase the equipment or utilize RTD-owned equipment. Equipment purchased by Directors and reimbursed is considered RTD property.

Each Director, upon their request, will be provided an RTD issued and owned smart phone and a laptop/tablet. RTD owned equipment is subject to RTD rules for the use and handling of agency-owned equipment, including but not limited to policies governing the type of information permitted to be stored or accessed on the computer or smart phone. All equipment provided or purchased with funds that were later reimbursed by the District remains the property of the District and must be returned upon the Director's departure from office.

In the alternative, Directors may use their existing equipment or may acquire their own equipment for use in conducting their official duties. To be eligible for reimbursement for recurring IT expenses, a Director must submit on a monthly basis a telephone and/or internet bill indicating the amount paid and location of the internet services being provided. Monthly reimbursement claims that are not accompanied by supporting documentation are not eligible for reimbursement. Monthly IT reimbursements are capped at \$140.00 per Director.

6.0. Out of District Conference Registrations

Registration fees for conferences, workshops, or other approved events are typically pre-paid directly by the Board Office. In circumstances where a Director pays for their own registration fees, the Director is eligible for reimbursement post travel/event and must submit with the expense report, when claiming reimbursement, a receipt or proof of registration fee paid.

The Board cannot exceed its budget allocations for conferences, seminars, and other such events. Out-of-District registration fees for each Director are charged to the Directors Conference Registration Fee budget. Local registration fees are charged to the Directors' local expense account.



6.1. In District Conferences/Seminars

Directors are eligible for reimbursement for expenditures or fees incurred while attending in district seminars, technical meetings, or meetings related to professional development upon submittal of a local expense report along with appropriate receipts. Such fees are charged to the Director's local expense account.

7.0. Professional Affiliations/Membership Subscriptions

The Regional Transportation District encourages development of Directors through active membership in professional organizations. Although membership in professional affiliations can be an indirect benefit to RTD as an organization, the main benefit is the development of the Director, by allowing the Director to keep abreast of trends in their transportation or technology, cultivate networks with other professionals, and develop skills and ideas to become more effective in their policy-making at RTD. Any memberships that are of an extraordinary cost or that require approval will go before the Executive Committee for approval.

Membership subscriptions in local chambers or approved organizations are processed through the RTD Public Relations Office. Directors should submit their membership requests through the Board office who will track and coordinate with the RTD staff responsible for payment. Organizations must meet the criteria of being transit-related and/or necessary to the conduct of business and local community involvement. Membership requests that do not fit this criterion must be approved through the General Manager's budget. The Board policy on Organizational Memberships was passed in August of 2011.

8.0. Participation in Transit Related Community Events

A Director is eligible for reimbursement for normal, customary expenses associated with attending an event for the Director and one guest, so long as the event is transit related. The expenses of the Director and one guest are paid from the Director's local expense fund.

Directors may sponsor a transit related community event with advance approval of the Chair. Any sponsorship costs will be deducted from the Director's local expense account.

9.0. Participation in Community Non-Transit Related Events

Participation in community non-transit related events is supported by RTD with approval of the benefit to the agency. Such events are essential in getting the community involved in the mission and vision of RTD. At times the General Manager or RTD outreach departments purchase a table at a community event and invite Directors as RTD ambassadors at no cost to the Director.

Any other approved events are paid for out of the Director's local expense budget. Should a Director decide to purchase a table for an event in the Director's community with local expense funds, any unused seats are to be paid for out of the Director's local budget as well.

10.0. Ban on Political Expenditures

At no time can a Director's expense funds or RTD funds be used for any event or expenditure that is political in nature. For guidance on determining whether an event or expenditure is political in nature, Directors should consult with RTD General Counsel.



11.0. Expense Reports

11.1. Travel Expense Reports

Pursuant to IRS guidelines, a Director should submit a completed expense report to the Board Office no later than the end of the month following the Director's return to the District. (e.g., If the trip was taken in October, the expense report is due no later than by November 30th). The Executive Committee reserves the right to suspend the provision of travel arrangements for any Director who is delinquent in submitting an expense report. If extra time is needed to complete the expense report or the Director has a valid reason for the delay, the Chair should be notified to make the decision to extend this timeline.

The Board Office processes one travel expense report, post travel, for each Director traveling to an out-of-District conference or event. In order to provide processing time for the staff to meet the deadline for submitting the reports to the Chair, the Directors must include supporting documentation for expense reimbursement. Directors should submit a completed expense report to the Board Office within two weeks after returning from a trip.

11.2. Local Expense Reports

Pursuant to IRS guidelines, in order to receive reimbursement for local expenses, a Director must submit a completed monthly local expense report to the Board Office within 90 days of the date of the incurred expense. In the months in which no expenses are incurred or in which the Director does not wish to claim any expense, the Director must still submit a signed report for the reporting month with zero balance. The Board Office will process one local expense report for each month a Director requests reimbursement.

11.3. Local Expense Report Processing Calendar

Directors will submit their local expense reports to the Board Office according to the following calendar. The Executive Committee reserves the right to suspend the provision of reimbursement for any Director who is regularly delinquent in submitting local expense reports.

- January – March – Due by April 10th
- April – June – Due by July 10th
- July – September – Due by October 10th
- October – December* – Due by December 10th

*RTD Accounts Payable will allow Directors to use November's IT statements for December processing.

11.4. Expense Records

The Board Office keeps records of each Director's submitted local and travel expenses and provides to the Chair, upon request, a report of all expenses incurred by the Directors. The Board Office retains a record of all expenses for audit purposes.



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Approval/s (if applicable)	

Change History

Version	Date	Change Definition
BOD001	1999-10-21	Board Travel Policy Dates and Amounts from Amy Caldwell
BOD002	2001-11-14	Updates & incorporates all related Board Policies and Guidelines into one document
BOD003	2007-11-20	Updates & incorporates all changes made to the Board Local, Travel and Telecommunications Reimbursement Policies approved at the 11/20/07 Board Meeting.
BOD004	08/10	Updates to provide summarization of changes
BOD005	2012-08-22	
BOD006		Updates to follow agency guidelines of Travel and Business expenses directive revised and approved 2013-02-06
BOD007	2016-11-29	Update approved by full Board
BOD008	2019-03-26	Administrative changes and clarifications; addition of definitions section.
BOD009	2023-11-28	Administrative changes, clarifications, addition of Travel Per Diem