

ADMINISTRATIVE REGULATION

No. 812(a)

Board of Trustees Douglas County School District

OPERATIONS

District Cellular Device Service Reimbursement Program

This Regulation establishes a partial reimbursement program for employees using a personal cellular device to conduct District business. The use of a partial reimbursement program provides compliance with IRS regulations, and promotes District fiduciary responsibility to the taxpayers of Douglas County and the State of Nevada. This program makes available a partial reimbursement to allow: necessary communication in the event of a situation that could impact student or staff safety; and efficiencies related to management of District business.

Eligibility for reimbursement will not be approved on the basis of convenience, but whether or not participation in this program will help to facilitate a safer and/or more efficient learning and working environment. Prior to receipt of any reimbursement, the employee must be pre-approved by the Superintendent at the request of a Site Administrator or Department Supervisor when the employee's duties and responsibilities require access to cell phone and/or data services.

This regulation does not in any way attempt to regulate an employee-owned cellular device for personal use.

1. DEFINITIONS

- a. *Service*: cellular or wireless service for the purposes expressed in this regulation to include any service used to make or receive wireless calls or transmit data wirelessly on the public wireless networks.
- b. *Cellular Device*: a portable communication device, including but not limited to a cellular phone, smart phone, etc.

2. ELIGIBILITY

- a. Effective October 1, 2010, DCSD will offer a taxable partial reimbursement toward the cost of cellular phone service to eligible employees.
- b. Reimbursements will fall into one of four levels of compensation as explained in Article 3.
- c. To be eligible for a reimbursement, an employee must have the following authorizations:

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- i. Site Administrator or Department Supervisor, AND
- ii. Superintendent

3. REIMBURSEMENT TIERS AND FEES

The following schedule will be used to determine the appropriate reimbursement amount for each employee pre-approved to utilize their personal cell phone for business use – to include both voice and data plan usage. The reimbursement is not separated into voice or data plan reimbursement, but rather provided as an inclusive partial reimbursement. The District reserves the right to amend the approval as needed if it is determined the pre-approved level is not appropriate when compared to the actual use.

- **Tier One (\$15):** This reimbursement is meant for a specific group of employees in which intra-District or intra-site communication for District business helps to: alleviate poor communication during emergency events; or promotes efficiencies among department members. Example of appropriate personnel may include Security, Head Custodians, and Buildings and Grounds Maintenance Staff.
- **Tier Two (\$30):** This reimbursement is meant for those employees who have light to medium usage of the cellular phone for business purposes, and would normally use up to 500 minutes per month, or light to medium data plan usage, on District business.
- **Tier Three (\$50):** This reimbursement is meant for those employees who have high usage of the cellular phone for business purposes, and would normally use between 900 and 1350 minutes per month, or medium to high data plan usage, on District business.
- **One-Time-Use:** This option shall be utilized in the instance where an employee may need to use their personal cellular device for District business on a onetime basis, to include voice minute usage or data plan usage.

For the purposes of One-Time-Use option, a One-Time Use Service Cellular Device Reimbursement Form will be provided to the appropriate Site Administrator or Departmental Supervisor for approval prior to requesting the Superintendent's approval. A copy of the billing supporting the application shall be attached, with all calls pertaining to District business highlighted. Upon approval of the Superintendent, a onetime reimbursement will be processed for the nearest payroll period.

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If the same employee requests reimbursement for a second time, that employee should then apply for approval of an annual reimbursement utilizing the attached Annual Cellular Reimbursement Authorization Form.

4. ADDITIONAL TERMS FOR REIMBURSEMENT

- a. The cellular phone service falling under the reimbursement plan will not be purchased by the District.
- b. A reimbursement is taxable income and will be taxed according to the regulations of the IRS Code.
- c. The Business Services Department will be responsible for oversight of the program.
- d. Requests for reimbursement approval will only be authorized on a case by case basis as required by the actual need, not based on position or person.

5. PROGRAM GUIDELINES

- a. DCSD will not purchase any equipment in relation to an approval of a reimbursement being granted.
- b. The funding source for the partial reimbursement will come from the site or department level discretionary funds responsible for that staff member.
- c. If data services are necessary, these shall be considered part of the above tiered reimbursement level, and should be taken into consideration when applying for the reimbursement program. Separate reimbursements will not be authorized solely for data services.
- d. Use of personal cellular device for District related work cannot be claimed for overtime by non-exempt employees unless specifically directed with prior acknowledgment and approval from Supervisor and the Chief Financial Officer. Emergencies will be reimbursed on a case by case basis.
- e. Employees participating in this program must submit an Authorization form annually for this service (due 5/1 of each year for the following fiscal year approval or as approved by the Superintendent). It is the responsibility of the employee to inspect their paystubs to ensure accurate payment, as well as to submit this form in a timely manner to ensure participation (or continued participation) in the program.

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- f. Payment will be issued as part of an employee's paycheck, the 15th of each month, while the employee is an approved participant of this program.
- g. Upon notification from Human Resources, when an employee resigns, is terminated, or transfers and is no longer eligible for this Reimbursement Program, the Chief Financial Officer will terminate the reimbursement and notify the Superintendent.

6. EXCEPTIONS

Exceptions to this Regulation may be identified by the Superintendent. The following are noted as exceptions:

- a. Transportation Department: Supervisor will maintain a limited number of District-owned cell phones to be utilized only for field trips or in areas with no radio contact to ensure student and staff safety on field trips.
- b. Special Education Department: Supervisor will maintain a limited number of District-owned cell phones to be utilized only for special circumstances (i.e. extended school year) to ensure student and staff safety.
- c. These phones will not be assigned to specific personnel, but rather to the department, and are to be utilized on an as-needed basis and only when approved by the Department Supervisor. The Supervisor will require a check-out policy, signed AUP, and a review of appropriate usage of District equipment with each employee prior to releasing a cell phone. The Department utilizing a cell phone pool will cover all related expenditures.

7. PROCEDURE

- a. Determining the Reimbursement amount:
 - i. When completing the Authorization form, the employee shall forecast applicable DCSD related use as closely as possible, including: 1) what is the estimated number of minutes that will be used for business related calls, 2) if the device is equipped with a data plan, what is the associated cost of business related use.
 - ii. Find a plan that best, and most economically, meets the projected business use. **Remember to mention your association with local government, as providers may provide discounts to public employees.
 - iii. If the employee already has a personal cell phone, there is no requirement to obtain a second phone. Project the costs that would be

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- associated with business related use, or consider altering the employee's existing plan for additional economical advantage.
- iv. Using the projected costs of voice plan and data plan charges, determine the appropriate Tier for partial reimbursement.
 - v. Costs for cosmetic, or technical add-ons or upgrades will not be reimbursed.

- b. Eligible employees will complete the attached Authorization form, obtain Supervisor's approval, and then forward to the Superintendent for final approval.
- c. Upon notice of approval from the Superintendent, the form will be processed monthly by Payroll (Business Services), and applied to the nearest payroll date falling on the 15th of each month.
- d. For employees using their cellular device for data purposes, a work order must be submitted to Information Services as the device will need to be programmed to allow access to the District's network and servers.

8. RESPONSIBIITY

- a. All service related costs are the responsibility of the employee. This includes, but is not limited to: purchase of cellular device and accessories, cost of usage including voice minutes or data plan, overage charges, warranties, etc.
- b. Use of the cellular device for District related matters in any manner contrary to District Policy, or to local, state and federal laws, will be reviewed as an abuse of this privilege, and may result in the immediate termination of the Cellular Device Reimbursement and access to the District's network and servers.
- c. District procurement cards may not be used to pay for any Cellular Device charges incurred.

9. ACCEPTABLE USE AGREEMENT

Any District employee that is approved for data service under this program will be required to sign an "Acceptable Use of District Technology" (A.U.P) agreement. This will be filed in their permanent staff file with Human Resources verifying that they have read and acknowledged complete understanding of the A.U.P. Linking to the District servers for purposes of data transmission carries all the responsibilities as noted in the A.U.P. and this privilege may not be abused.

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10. ASSOCIATED DOCUMENTS:

- a. DCSD Acceptable Use Policy
- b. DCSD Annual Mobile Device Authorization Form
- c. DCSD One-Time Use Mobile Device Authorization Form

See Board Policy related to this Administrative Regulation
Annual Authorization Form
One-Time Use Authorization Form

Date Adopted: 9/14/10

Date Revised: