I. PURPOSE:

To provide for the uniform administration of District owned vehicle assignments and usage, and mileage reimbursement rates for privately owned vehicles. This Board Policy is intended to supercede previous policies written and unwritten, and effect compliance with Title 29, Chapter 71, Delaware Code and Internal Revenue Service Regulations.

II. EXCLUSIONS:

Vehicles owned and operated by the Milford School District which are conspicuously marked as School Buses are expressly excluded from this policy. Conspicuously marked as school buses means the vehicles are painted chrome yellow and are equipped with safety equipment as required by the Delaware Department of Education School Bus Specifications.

III. DEFINITIONS:

District Owned Vehicles
The term District Owned Vehicle is defined as a vehicle owned by or operated on behalf of the Milford School District and includes all vehicle types to include but not limited to: passenger vehicles, sport utility vehicles, pickup trucks, vans, and other trucks.

Commuter Use
The term Commuter Use is defined by the Internal Revenue Service (IRS) as using an employer provided vehicle to travel from home to work and/or from work to home. Such commuting is subject to Section IV and VI of this policy.

Routinely driving a District Owned Vehicle, which is parked at a facility near an employee’s home, to the employee’s assigned work location is also defined as Commuter Use for the purpose of taxation in accordance with Section VI of this policy.

Normal Business Hours
Normal Business Hours shall be defined as the standard hours of work as identified by District regulations, union agreements, and documented flexible schedules.
IV. DISTRICT OWNED VEHICLE ASSIGNMENT:

District Owned Vehicles are to be assigned and operated in accordance with Title 29, Chapter 71, Section 7106, Delaware Code. When District Owned Vehicles are not in use, they are to be parked at Milford School District facilities or approved State facilities unless specifically exempted by the Secretary of Administrative Services in accordance with Title 29, Chapter 71, Section 7106(c).

Commuter Use Value
The value of Commuter Use is taxable in accordance with Internal Revenue Service (IRS) Publication 535. The term commuter use also applies to commuter riders/passengers in an employer provided vehicle. Section VI of this policy provides for the taxation of commuter use.

Commuter Use Eligibility
The following positions are eligible to be approved for Commuter Use of the assigned District Owned Vehicle as warranted:

- District Superintendent
- District Director of Operations – at times of the year when students are in session
- District Maintenance personnel with emergency response responsibilities

The term eligible to be approved should not be construed to mean guaranteed authorization.

Emergency Response Reimbursement:
Employees not eligible or authorized commuter use “take home” vehicles shall be reimbursed for personal vehicle mileage in accordance with Section VII of this policy.

Specifically, Chief Custodians will be reimbursed mileage expense for their personal vehicles when they are called to respond to a building emergency outside of normal business hours as defined in Section III of this policy.

Commuter Use Authorization
The Milford School District shall use the Department of Administrative Services “take-home” vehicle request form (attachment 1) to document authorization for commuter use for those eligible employees from whom they seek commuter use authorization. Take-home vehicle request, accompanied by any supplemental operational justification, shall be submitted to the Director of Operations for approval. The Director of Operations will review and, as warranted, approve commuter use requests, using the following criteria:

1) The operational necessity and seasonal need
2) Nature of usage, frequency of usage and response urgency
3) Benefit to the District
4) Adequacy of supporting justification
5) The clerical accuracy and completeness of the request

The Director of Operations will forward approved commuter use requests to
the Secretary of the Department of Administrative Services for ultimate
approval in accordance with Title 29, Chapter 71, Section 7106(c). The final
approval for “take-home” vehicle use is the authority of the Department of
Administrative Services. “Take home” vehicle requests approved by the
Milford School District in accordance with this policy do not prevail over the
authority of the Department of Administrative Services.

The Director of Operations is responsible to authorize employees to take
District Owned Vehicles home occasionally as operationally warranted.
Operational and/or logistical relevance will guide the approval of such
occasional and infrequent approval to take a District Owned Vehicle home.
For example, an employee who is scheduled for a business trip may be
authorized to take the vehicle home for logistical efficiencies.

Renewal of Authorization
As operational needs change, or through employee attrition, the commuter
use authorization must be renewed. Commuter Use Authorizations are to be
re-authorized in accordance with Section IV of this policy using the
Department of Administrative Services “take-home” vehicle request form
(attachment 1).

Unauthorized Commuter Use
The Director of Operations is authorized and responsible for monitoring
vehicle usage and reporting any unauthorized commuter use to the District
Superintendent. In the event unauthorized commuter use of a District Owned
Vehicle is detected, the District Superintendent and the Director of Operations
will take appropriate action to resolve the situation.

V. USE OF DISTRICT OWNED VEHICLES:

This section applies to the use of District Owned vehicles.

a) Employees operating a District Owned Vehicle must have a valid driver’s
   license or permit in accordance with Title 21, Chapters 26 and 27,
   Delaware Code. In the event the employee is not a Delaware resident,
   the employee must have a valid driver’s license as issued by the state of
   residency. The driver’s license or permit must be of the appropriate class
   for the vehicle being operated.

   In the event that an employee’s driver’s license is suspended or revoked,
   for any reason, the employee must notify his/her supervisor immediately of
   the driving privilege suspension or revocation if the employee's duties
typically include driving a vehicle.
Employees in positions which require a valid driver's license as a condition of employment may be dismissed for failure to maintain a valid driver's license.

b) District Owned Vehicle use shall be restricted to official Milford School District business, and shall be restricted to the Normal Business Hours as defined in Section III above. Personnel in positions authorized for commuter usage of the District owned vehicle in accordance with Section IV and VI of this policy have no restrictions on the hours of usage; however, the vehicle use remains restricted to official Milford School District business.

The term “official Milford School District business” is narrowly construed. No diversion from District use to serve a personal purpose is permitted. A District Owned vehicle may not be used by an employee for personal use and/or private financial benefit.

It is understood that official District business may coincide with personal purpose. For example, stopping for meals or minor personal errands in-route is acceptable and shall not be considered a restricted action in and of itself; however, personal use of District vehicles is prohibited.

c) Transporting non-employee personnel is restricted to official District business. Any non-employee personnel must also have an official District business purpose for travelling in the District Owned Vehicle.

d) Under no circumstances may an employee operate a District Owned Vehicle while under the influence of intoxicating drugs, substances or alcohol.

e) It is the responsibility of the individual driver to observe and obey all state motor vehicle laws and ordinances. All violations and fines shall be the responsibility of the driver. District Owned Vehicles are to be operated safely and courteously. Seat belts are to be worn by the driver and all authorized passengers. Smoking is not permitted in District Owned Vehicles.

f) Drivers are responsible for violations and fines. Exceptions may be considered for fines resulting from vehicle deficiencies (example – broken headlight).

g) Any collision that involves vehicles or property, regardless of the amount of damage, requires an accident report, which may include a police report. The employee may be held responsible for collision damage to a District vehicle that is not supported by an accident report.
Usage of a District Owned Vehicle in violation of the above will result in disciplinary action, in accordance with Milford School Board Policy 4215, with disciplinary action up to and possibly including dismissal.

VI. TAXATION OF EMPLOYER PROVIDED VEHICLE FOR COMMUTER USE:

The IRS requires taxation of the value of commuting to and from work in an employer provided vehicle - reference 1997 IRS Publication 535 (IRC § 61).

This policy empowers the Director of Operations and the Payroll Office to jointly administer the taxation of “commuter use” vehicles in accordance with Federal and State taxation laws.

Reporting of information regarding the numbers of trips or miles commuted in a District Owned Vehicle is required to administer and implement the applicable Federal and State withholding taxes. Employees subject to commuter use reporting must submit quarterly (or when requested by the Payroll Section) such information necessary to administer the taxation of the commuting value of the District Owned vehicle.

VII. MILEAGE RATES AND REIMBURSEMENT CLAIMS FOR PRIVATELY OWNED VEHICLES:

Employees whose typical job duties do not include travel between buildings are required to receive advance approval from their supervisor for the use of a Privately Owned Vehicle for official District business if the employee will be claiming reimbursement for mileage.

Employees whose typical job duties does include travel between buildings, are authorized to use a Privately Owned Vehicle for official District business and are further authorized to claim reimbursement for mileage expense.

Building Chiefs are approved to respond to building emergencies in their Privately Owned Vehicle, as well as claim and be paid mileage for such travel, in accordance with this policy, without prior notification and approval from their supervisor.

The following sections of Title 29, Chapter 71, Delaware Code (as amended) provide legal guidance regarding mileage rates and reimbursement claims for privately owned vehicle usage for State business:

Section 7102 establishes the allowable mileage reimbursement rate
Section 7103 establishes claim requirements and limitations
Section 7104 establishes legal penalties for violations

All mileage reimbursement claims are to be presented in accordance with the above referenced Delaware Code sections and in accordance with Milford School District Board Policies and procedures governing employee expense reimbursement.

ADOPTED: 8/20/01; EFFECTIVE 11/1/01