

CITY OF LAS VEGAS
ADMINISTRATIVE REGULATIONS



SUBJECT: Cell Phone Usage

ADMINISTRATIVE NUMBER: A-13-216	APPROVED BY:
REVISION: 12/19/16	
SUPERSEDES:	
EFFECTIVE DATE: 4-12-13	
PAGE: 1 - 6	
	Richard Trujillo, City Manager

- I. **PURPOSE:** The purpose of this Administrative Regulation is to set forth the conditions for cell phone usage and stipends.
- II. **OBJECTIVE:** The primary objective is to adhere to all City of Las Vegas Ordinances and Policies pertaining to Cell Phone Usage/Stipends.

1) **Cell Phone Stipend:**

- a) **Eligibility:** Employees eligible for a cell phone stipend generally include department heads, supervisors, and full-time employees whose job duties regularly require emergency call back, irregular work hours or other job related factors that require the employee to routinely utilize a cell phone to enhance their ability to perform their job duties. Department heads shall recommend which employees within their departments qualify for a cell phone allowance. The City Manager shall give final approval on all cell phone allowances via contract.
- b) **Allowance Amount:** The standard monthly cell phone allowance amount shall be \$50.00. No further reimbursement for cell phone costs is available to employees who receive an allowance.
- c) **Allowance Payment:** The approved cell phone allowance will be paid monthly out as a separate check from Accounts Payable. Employees must complete a W-9 once approval has been given.
- d) **Employee Responsibilities:** The employee must retain an active Cell Phone Stipend Agreement with the City of Las Vegas (See Attachment A) as long as a cell phone allowance is in place. The employee must provide their department head and the City's Finance Department with their current cell

phone number and immediately notify both parties of the number changes. Employees receiving a cell phone allowance are expected to carry the cell phone on and off duty and respond when called for city business.

An employee receiving a cell phone stipend must be able to show, when requested by his/her Department Director, a copy of the monthly access plan charges confirming they continue to have a contract for the cell phone.

Because the employee owns the cell phone personally, and the stipend provided is not considered taxable income, the employee may use the phone for business and personal purposes, as needed. Use of the phone in any manner contrary to local, state, or federal laws will constitute misuse, and will result in immediate termination of the cell phone allowance.

- 2) **City of Las Vegas – Provided Communication Devices Assigned to Departments:** City owned communication devices to include cell phones, pagers and/or two-way radios assigned to departments shall be used for work related communications only and on an as-needed basis.
- a) Personal use of such phones for anything other than a personal emergency shall subject employee to appropriately reimburse the City. The employee shall not download any other applications other than the default applications that are instantly programmed into the phone by the manufacturer. Cell phones may not be used for any social media communications unless otherwise granted permission is given by the City Manager and whereas it relates to the job in terms of promotional services for City related programs.
 - b) Call summary report/billings are considered records of the City of Las Vegas and are distributed to Department Directors on a monthly basis for review and payment and are subject to internal and outside audits by the City of Las Vegas and/or other official agencies.
 - c) Employees in possession of City equipment (e.g., cellular phones, pagers, radios, etc.) are expected to protect the equipment from loss, damage or theft. Should the loss, damage or theft of any equipment occur, the employee must report it immediately to their immediate Supervisor and/or Director. Upon resignation, termination of employment, or at any time upon request, the employee will be asked to produce the equipment for return or inspection. Employees unable to present the equipment in good working condition within a reasonable time period (i.e., 24 hours) will bear the cost of a replacement; this shall not include normal wear and tear. Employees who separate from employment with outstanding debts for equipment loss or unauthorized charges will be considered to have left employment on unsatisfactory terms and may be subject to legal action for recovery of loss. Any outstanding debt will be deducted from the employee's final pay check.
 - d) Such communication devices will be assigned at the discretion of the Director for on-call services or supervisory necessity.

- 3) **Guidance Regarding Employer-Provided Cell Phones:** Employer provided cell phones are considered excludable from an employees' income under the *de minimis* fringe benefit. Employer provided cell phones are non-compensatory and are not to be used as a means to furnish additional compensation to an employee. (For the full bulletin refer to Internal Revenue Bulletin: 2011-38, September 19, 2011 Notice 2011-72)

- 4) **Personal Cellular Phones:** While at work, employees are prohibited from using personal cellular phones. Employees who receive a stipend shall use their personal cellular phones for business only. Personal calls/texting during work hours, regardless of the phone used shall not interfere with employee productivity, safety or be distracting to others. Employees are directed to make personal calls during breaks and lunch and to ensure that friends and family members are aware of the City's policy. (The City will not be liable for the loss of personal cellular phones brought into the workplace. Cellular telephones may not be used to defame, harass, intimidate, or threaten any other person.) Employees are prohibited from using their cell phones in any illegal, illicit or offensive manner.

- 5) **Public Records Act Disclosure:** Employees shall be put on notice that they may be subject to or considered for Public Records Inspection whether it be a city-owned cell phone or personally-owned cell phone. (Please See Definitions Below)
 - a) "Agency" includes all state agencies and all local agencies. "State agency" includes every state office, department, division, bureau, board, commission, or other state agency. "Local agency" includes every county, city, town, municipal corporation, quasi-municipal corporation, or special purpose district, or any office, department, division, bureau, board, commission, or agency thereof, or other local public agency.
 - b) "Public record" includes any writing containing information relating to the conduct of government or the performance of any governmental or proprietary function prepared, owned, used, or retained by any state or local agency regardless of physical form or characteristics.
 - c) "Writing" means handwriting, typewriting, printing, Photostatting, photographing, and every other means of recording any form of communication or representation including, but not limited to, letters, words, pictures, sounds, or symbols, or combination thereof, and all papers, maps, magnetic or paper tapes, photographic films and prints, motion picture, film and video recordings, magnetic or punched cards, discs, drums, diskettes, sound recordings, and other documents including existing data compilations from which information may be obtained or translated.

6) Cancellation:

- a) Any stipend agreement will be immediately cancelled if:
 - i) An employee receiving a cell phone stipend terminates employment with the City.
 - ii) The employee changes position within the City which no longer requires the use of a cell phone for business purposes.
 - iii) There is misuse/misconduct with the phone.
 - iv) A decision by management (unrelated to employee misconduct) results in the need to end the program or there is a change in the employee's duties.
 - v) The employee does not want to retain the current cell phone contract for personal purposes.

7) Conditions and Stipulations for City Personnel:

- a) All City Personnel receiving a city-issued communication device or cell phone stipend shall adhere to all conditions and stipulations set forth in this policy. Personnel includes: City Elected Officials, Directors, Managers, Supervisors and Employees.

III. ATTACHMENTS:
Cell Phone Stipend Agreement
Collection Form

**City of Las Vegas
Cell Phone Stipend Agreement
Between**

_____ and City of Las Vegas, _____ Department

Cell phones have become essential to the effective and efficient conduct of City business. However, City owned cell phones present a series of problems. Because it is virtually impossible to eliminate all personal use of City-owned cell phones, the reconciliation of cell phone bills to identify personal call time for reimbursement is a cumbersome and time-consuming process, fraught with the potential for inaccuracy.

Employee reimbursement issues are complicated by roaming and long-distance charges and by issues relating to "free air time". The problems noted above are best resolved by the payment of a flat monthly stipend to cover all reasonable costs for the purchase of a personally – owned cell phone and continuing monthly costs. A review of the existing cell phone plans offered in the community indicate that a monthly cell stipend of \$50.00 net will afford the cell phone user more than adequate air time to compensate for business related calls.

To increase the efficiency and effectiveness of government communications, it is necessary to require that the following staff person acquire a personally – owned cell phone and be available thereby at all reasonable times:

The City of Las Vegas, _____ Department has determined that it is in the best interest of the City that _____ has access to and be accessible by cell phone under the following conditions:

1. The employee named above, is hereby designated to receive a monthly cell phone stipend of \$50.00. This stipend is considered excludable from an employees' income under the *de minimis* fringe benefit. (Refer to Internal Revenue Bulletin: 2011-38, Notice 2011-72). The employee is to request reimbursement at the end of each month from the Line Item# _____ starting _____.
2. Such employee shall acquire a cell phone of his choice and subscribe to a cell phone plan of her choice in her own name and for which they shall be financially responsible.
3. The employee receiving a cell phone stipend shall, prior to the receipt of such stipend, provide the City Manager and Department Director with the cell phone number; such number shall be published and distributed as necessary to executive and administrative staff.
4. The employee shall make himself/herself available by cell phone during the regular work day, evenings, weekends, regular days off, holidays and during out of town business travel.

5. The employee receiving the cell phone stipend is expected to maintain continuous cell phone service. Significant lapses in cell phone service may render the employee ineligible for a cell phone stipend and may result in additional sanctions.

6. The employee understands that they may be subject to or considered for Public Records Inspection at any time and is not limited to just when this agreement is in force and active.

7. The cell phone stipend is intended to cover, on an annual basis, all reasonable business use of a personally-owned cell phone; additional compensation may be considered from time to time when extraordinary business or related circumstances warrant.

8. Cell Phone # : _____

9. The term of this agreement shall be in effect for one (1) fiscal year to become effective July 1st through June 30th and shall be renewed on an annual basis. The monthly stipend payment shall not be paid out until this agreement is fully executed. This agreement may be terminated at anytime by the City with or without cause by giving a 30 day written notice.

Employee Date

Department Director Date

Ann Marie Gallegos
Finance Director Date

Richard Trujillo
City Manager Date

Approved as to legal sufficiency only:

H. Chico Gallegos
City Attorney Date

(Attachment B)

City Cell Phone Overage Collection Form

Date: _____

Name of Employee: _____

Billing Period: _____

Monthly Contract Amount: _____

Amount Billed: _____

Amount Due to City (Overage): _____

I, _____ acknowledge that I owe the City of Las Vegas the above referenced amount.

Employee Signature

Date

Supervisor/Director Signature

Date

**XC: FINANCE
REIMBURSEMENT TO CITY IS DUE WITHIN 10 BUSINESS DAYS OF DATE ABOVE.**