

**Extracurricular
Activities and Field
Trips**

Reservations for buses for extracurricular activities must be made by sending a request form to the principal five days in advance.

Buses needed for approved field trips must be requested at least five days in advance.

These requests must be signed by the principal or, in the case of an athletic event, by the athletic director.

Each stop requested for a field trip must be listed in advance. The transportation department will decide on routes to be used as appropriate for the bus size, traffic patterns, etc. The bus driver cannot change the route except in cases of emergency.

Group sponsors are in charge of student behavior on field trips, in accordance with the Student Code of Conduct. Eating on buses may be allowed on special trips when it is supervised by teachers and sponsors. Glass containers are prohibited for safety reasons. The bus driver will determine the return loading time according to actual driving time needed in conjunction with road conditions.

Nonschool Uses

District-owned vehicles may be made available for nonschool purposes so long as normal school operations are not impeded. Such groups will comply with the following:

1. The organization or group must agree in writing to assume all liability and hold harmless and indemnify the District, its Trustees, employees, and agents, for any liability for injury or damages arising out of the organization's or group's use of District vehicles.
2. A copy of the certificate of insurance must be on file in the transportation office showing coverage in a minimum amount of \$500,000 per bus occupied.
3. The driver must hold a valid Texas commercial driver's license.
4. Prior to any nonschool use, a contract must be signed by the transportation director and the official representative of the organization requesting use of a school bus.
5. The organization or group must execute a user agreement assuming responsibility for any damage to the vehicle while it is in use by the group.
6. The group will pay a fee per mile for the total cost of operation, including the cost of a bus driver, if provided by the District, as determined by the Superintendent or designee.
7. Payment must be made to the District's transportation fund within 30 days following the use of the bus. Failure to make

timely payments will cause an organization to be ineligible for future use of a bus.

8. Buses may not be used for overnight trips.
9. The Superintendent or designee may authorize the nonschool use of school buses by civil authorities in cases of civil emergencies or natural disasters.

Personal Use of
District Vehicles

The Board has determined that allowing certain employees limited personal use of District vehicles serves the educational purpose of the District by enhancing employee retention.

Personal use of District-owned vehicles encompasses anything that is not District business related, including commuting (i.e., travel from an employee's home to or from the workplace; running personal errands from a work location; or using a vehicle on days off.)

*Vehicle Trip
Log/Mileage
Record*

Each employee whose use of a District vehicle is not restricted to official District business only and includes personal use for commuting or other personal business, must maintain a mileage record on the District mileage record form. This form must be signed by the employee's supervisor and forwarded to the business office at the end of each month. At the end of the year, this record will be used to determine what percentage of the mileage was for personal use and what percentage of the mileage was for school business.

*Income Tax
Reporting*

If the District allows an employee to drive a school-owned vehicle for personal use, the employee is receiving a non-cash benefit from the District and is subject to income taxes based on the value of the benefit.

The District reports the value of the personal use of a District vehicle to the Internal Revenue Service (IRS) and to the employee as taxable wages on Form W-2, *Wage and Tax Statement*.

The District will withhold FICA Medicaid tax on this additional compensation from the employee's regular pay on the last paycheck issued in the calendar year, unless the employee wants the deduction more frequently.

The District is not required to withhold federal income taxes on this compensation. The employee must determine the impact of this additional income on the employee's federal tax liability and adjust his or her federal income tax withholding accordingly.

Methods for
Determining
Taxable Value

Cents-Per-Mile Rule: Miles driven for personal use multiplied by the standard mileage rate.

Commuting Rule: Value determined by multiplying each one-way commute by \$1.50. If more than one employee commutes in the vehicle, this value applies to each employee.

The taxable portion of the personal use of the vehicle must be reported to the IRS on the employee's W-2 in accordance with IRC Section 61; Treas. Reg. Section 1.61-21.

When records are maintained, the District is required to report to the IRS only the value of the personal use of the vehicle (determined from the substantiating documentation) as additional taxable wages.

If such records are not maintained by the District, the entire value of the employee's use of the vehicle (including both business and personal use) is considered personal use and must be reported as additional taxable wages to the IRS. For bona fide business reasons, the District may require an employee to commute to and from work in a District vehicle.

**Safe Operation of
District Vehicles**

All District vehicles will be operated in the safest manner possible. The following guidelines will apply:

1. When driving, employees must be physically and mentally capable of operating any vehicle safely. No employee should operate a District vehicle after having consumed alcoholic beverages or taking medication that may cause drowsiness.
2. Drivers will obey all traffic laws and observe legal speed limits at all times.
3. Any traffic citations will be the responsibility of the driver.
4. Employees will be responsible for maintaining in good mechanical operating condition any vehicles assigned to them. Necessary repairs may be requested on a transportation department work order.