

RESOLUTION NO. 103-07

A Resolution of the West Mifflin Sanitary Sewer Municipal Authority, Allegheny County, Pennsylvania, Adopting a Policy on the Personal Use of Authority Owned Cell Phones.

WHEREAS, the Authority has reviewed existing policies and has determined that it is necessary to adopt a policy addressing the personal use of Authority owned equipment; and

WHEREAS, it has review options for allowing existing cell phone usage practices to continue; and has determined that it is in the best interest of both the employee and the Authority that due to the substantiation requirements for cell phones because they are considered "listed property" under the Internal Revenue Service (IRS) Code. Compliance with the substantiation requirements would add a burden both to the employee as well as the Authority to document the same.

NOW THEREFORE, be it resolved and it is hereby resolved as follows:

1. It is the policy of the West Mifflin Sanitary Sewer Municipal Authority that personal use of Authority provided cell phones is prohibited.
2. Employees who violate this policy are subject to disciplinary action which could include the inclusion of the entire value of the use of the phone added to the individual's taxable income in accordance with IRS regulations as well as progressive discipline leading up to termination.
3. The General Manager, Solicitor and other proper officers are hereby authorized, empowered and directed to promulgate such policy and take all other steps to implement said policy.

RESOLVED, this 7th day of June 2007.

ATTEST: Rick Manspeaker, Secretary

WEST MIFFLIN SANITARY SEWER MUNICIPAL AUTHORITY: Albert J. Kopay, Jr.,
Chairman