

**LEVY COUNTY
BOARD OF COUNTY COMMISSIONERS
PERSONNEL POLICIES AND PROCEDURES**

Subject: AUTOMOBILE USAGE	Effective Date: August 3, 2004	Number: 402
Applies to: All Employees and Volunteers of the Levy County Board of County Commissioners	Last Amended:	Page: 1 of 2

Policy:

It is the policy of Levy County to provide vehicles for business use, to allow employees to drive on County business, and to reimburse employees for business use of personal vehicles according to the guidelines below.

Comments/Procedures:

- (1) Department Heads and employees must follow the “Employee Use of Employer Furnished Transportation” policy adopted by the Board and incorporated as policy 402A. Employees may not drive vehicles for County business without the prior approval of their Department Head. Before approving a driver, the supervisor must check the employee’s driving record, verify the existence of a valid driver’s license and personal auto liability insurance coverage, and make certain that the employee is eligible for coverage under any applicable County insurance.
- (2) Employees whose jobs require regular driving for business as a condition of employment must be able to meet the driver approval standards of this policy at all times. In addition, employees holding those jobs must inform their supervisors of any changes that may affect their ability to meet the standards of this policy. For example, employees who lose their licenses must report this to their supervisors immediately, and shall not be permitted to operate a motor vehicle or motorized equipment on the job until his/her driving privileges are restored. For all other jobs, driving is considered only an incidental function of the position.
- (3) County vehicles will be assigned to those departments that have demonstrated a continuing need for them. Additional vehicles are maintained in a motor pool for use as needed. Employees who receive prior approval from their supervisors may rent a car when traveling out of town on County business.
- (4) Employees who need transportation in the course of their normal work may be assigned a County vehicle for their use. All other employees needing transportation for County business may use vehicles assigned to their department or those drawn from the motor pool. As a last alternative, when no County vehicles are available, employees may use their own vehicles for business purposes, but only with the prior approval of their department head.
- (5) Employees who drive a vehicle on County business must, in addition to meeting the approval requirements above, exercise due diligence to drive safely and follow all traffic laws, to avoid distractions while driving (such as using cellular telephones), and to maintain the security of the vehicle and its contents. Drivers also must make sure that the vehicle meets any County or legal standards for insurance, maintenance, and safety. Employees are responsible for any driving infractions or fines that result from their driving and must report them to their supervisors.
- (6) Employees are not permitted, under any circumstances, to operate a County vehicle, or a personal vehicle for County business, when any physical or mental impairment causes the employee to be unable to drive safely. This prohibition includes circumstances in which the employee is temporarily unable to operate a vehicle safely or legally because of illness, medication, or intoxication.
- (7) Employees driving on County business may claim reimbursement for parking fees and tolls actually incurred. In addition, employees driving County vehicles may claim reimbursement for gasoline and other expenses directly incurred for business purposes. Employees using a County-supplied cellular phone must keep a log to substantiate its business use. All requests for reimbursement must be approved by the employee’s supervisor.
- (6) Employees who use their personal vehicles for approved business purposes will receive a mileage allowance according to Florida Statutes. This allowance is to compensate for the cost of gasoline, oil, depreciation, and insurance.

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(7) Employees must report any accident, theft, damage, breakdown, or mechanical problem involving a County vehicle used on County business to their supervisor and the Human Resource Manager, regardless of the extent of damage or lack of injuries. These reports must be made as soon as possible but no later than forty-eight hours after the incident. Employees are expected to cooperate fully with authorities in the event of an accident. However, they should not make any statements other than in reply to questions of investigating officers.

(10) Time spent by nonexempt employees (those covered by the minimum wage and overtime provisions of the Fair Labor Standards Act) in driving a County or personal vehicle on County business during normal working hours is considered hours worked for pay purposes. Commuting time before the start and after the end of the workday is not treated as work time for pay purposes.

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Subject: EMPLOYER FURNISHED TRANSPORTATION	Effective Date: August 3, 2004	Number: 402A
Applies to: All Employees and Volunteers of the Levy County Board of County Commissioners	Last Amended:	Page: 1 of 2

EMPLOYEE USE OF EMPLOYER FURNISHED TRANSPORTATION

POLICY:

It is policy of the Board of County Commissioners to have written procedures in accordance with applicable state statutes and Internal Revenue regulations regarding the utilization, documentation, and federal income tax reporting of the use of County owned vehicles by authorized personnel.

PROPER USE:

Some employees drive County vehicles or use their own vehicles when performing work for the County. The County will quarterly review motor vehicle reports of the employees to ensure that they are maintaining valid driver's licenses and safe driving records. These employees are also required to notify their immediate supervisors of any moving violation within one (1) working day after the citation is received.

Drivers with unsatisfactory motor vehicle reports or who have had their licenses suspended may be prohibited from driving County vehicles and/or from using their personal cars when performing work for the County. If this prevents an employee from performing his/her duties, the employee may be reassigned to another position or be otherwise administratively reviewed.

Some employees, as part of their duties, are assigned County vehicles. IT CANNOT BE STRESSED STRONGLY ENOUGH THAT THESE VEHICLES SHALL BE USED FOR COUNTY BUSINESS ONLY.

All employees shall obey all traffic laws of the State of Florida and operate their vehicles in an appropriate manner, including the proper use of seat belts to be worn at all times, provided that the vehicle is equipped with such.

Safety shall be of prime concern to the employee at all times. Also, the vehicle operator is personally liable for any traffic liens due to a violation of traffic laws.

Employees shall be responsible for the daily pre-trip inspection of their vehicles to insure that they are in good and proper working order. All vehicles will carry County identification on both sides of the vehicle unless deemed otherwise by the County Coordinator. All County furnished vehicles are to be kept in a clean and appropriate manner.

No vehicle shall leave Levy County without the permission of the department head, County Coordinator, or under emergency situations only, a County Commissioner.

Employee furnished transportation is for the use of the employee only, and may be driven only by employees who have received authorization from their department head. No employee shall transport non-authorized persons in County owned vehicles. Only persons who are expressly engaged in performing work or some other good for the County are authorized to ride with employees in vehicles. Exceptions may be granted by the County Coordinator for specific instances.

Employees designated by department heads, who have a purpose for doing so, may be allowed to drive vehicles to and from home on a short term, or temporary basis only. Authorization to drive vehicle to and from home on a long-term basis must be granted by the County Coordinator. Only vehicles designed for general transportation (automobiles, light trucks, vans) may be used in this manner. The use of heavy equipment, or other equipment not commonly associated as transportation, to and from home is prohibited.

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PROCEDURES:

The County Coordinator may from time to time designate certain employees who are allowed commuting use of County owned or leased vehicles. Such commuting use will only be allowed when there exists a bona fide benefit to the County for such commuting use. Such benefits include on-call status of employees, proximity to work locations, and emergency response.

Employees allowed commuting use of vehicles are prohibited from using the vehicles for other personal use except on de minimis basis. Such de minimis use might include a stop for lunch between two business locations, or a brief stop at a convenience store on the way home from work.

Managerial employees who are salaried, have job responsibilities that require work beyond a typical 40 hour week, or who are on call may be allowed personal use beyond de minimis with full Board of County Commissioner approval, with limitations set forth by the Board. However, these employees must carry their own auto liability and property damage insurance rider for this use. This personal use shall be entered into a transportation log that will be submitted to the Finance Office on a quarterly basis. The benefit for this use will be computed and the used charged to that employee on current IRS guidelines.

Before assignment of a vehicle a memo of understanding will be signed by the employee, specifying the IRS benefit that will be charged back to that employee based on the current IRS definitions for vehicle use.

In addition to these procedures, County employees who are assigned County owned vehicles must comply with all other County policies, and state and federal laws applicable to the utilization of such vehicles.

FRINGE BENEFIT STATUS:

Employees who commute in vehicles other than “qualified non-personal use vehicles” will be considered to be receiving taxable fringe benefit income subject to federal income and employment (FICA) taxes. Based upon current IRS regulations, the taxable fringe benefit for these employees will be computed upon \$3.00 per commuting round trip.

This taxable benefit will be added to the taxable income of affected employees on a bi-weekly basis beginning _____. Unless affected employees notify the Board’s Finance Office otherwise, 10 round trips or \$30.00 will be added to each employee’s compensation bi-weekly. Appropriate Federal income and FICA taxes will be withheld from this amount. Employees who report a lesser amount of trips will be charged for those trips based upon the \$3.00 round trip rate.

The employee has the right to forego his/her use of an employer provided transportation at any time; however, the employee shall be responsible for any charges resulting from the time period in which employer provided transportation was used.