



CAMBRIA COMMUNITY SERVICES DISTRICT

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CCSD OWNED VEHICLE POLICY

I. PURPOSE

- A. This policy of the Board of Directors for the Cambria Community Services District ("CCSD") establishes policies and procedures for the use of CCSD owned vehicles. For the purpose of this policy, vehicles leased or rented by the CCSD are considered CCSD Owned vehicles.

II. VEHICLE USAGE-GENERAL

- A. All CCSD employees are required to have and maintain a valid California Driver's License. Employees shall follow all laws, rules, and regulations of all jurisdictions while operating a vehicle on CCSD business. Any fines or other penalties incurred by an employee shall be the responsibility of the employee.
- B. Individuals not employed by the CCSD or working for the CCSD as a private contractor shall not travel in CCSD vehicles unless approved by the General Manager. Individuals not employed by the CCSD shall never operate CCSD vehicles except for individuals performing approved maintenance/repair services on the vehicle.
- C. If a motor vehicle accident occurs while on CCSD business, the appropriate law enforcement agency shall be contacted immediately and every attempt shall be made to have a report completed. If the law enforcement agency declines to prepare a report, the employee shall record the name of the party contacted at the law enforcement agency, the time that they were contacted, and a written report of the facts and circumstances surrounding the accident shall be completed by the employee at the earliest opportunity. The employee's report will include the contact information of all parties involved in the accident, including vehicle descriptions, and insurance coverage. The employee's supervisor shall be notified of the accident at the earliest opportunity, but in any event no later than by the next business day. The supervisor is responsible for having the accident being reported to the Risk Manager or his/her designee at the earliest opportunity, but in any event no later than by the end of the next business day.
- D. Smoking is not permitted in any CCSD vehicles.

- E. All CCSD vehicles shall be appropriately marked with CCSD identification unless otherwise approved by the General Manager.
- F. No CCSD vehicle shall be driven if it is known to be in an unsafe condition. Any mechanical problems related to a CCSD vehicle shall be immediately reported. When using CCSD vehicles, employees shall not abuse the vehicle in any way.
- G. Use of a CCSD vehicle is prohibited while on vacation or on other leave. Transporting family members, except where such persons are also CCSD employees or are otherwise on official CCSD business, in CCSD owned vehicles is also prohibited, except in emergency situations. Transporting friends or other persons, except where such persons are also CCSD employees or are otherwise on official CCSD business, in CCSD owned vehicles is also prohibited.
- H. When utilizing a CCSD or privately-owned vehicle for Travel, the vehicle may be used to attend meals and other activities directly related to the training, conference or other Travel function.

III. VEHICLE USAGE-COMMUTING

- A. In order to provide as prompt of a response as possible for emergency situations, CCSD employees on Standby and whenever else it is deemed necessary by a Department Manager shall use a CCSD vehicle for travel between the employee's home and place of work. In cases where a Department Manager uses a CCSD owned vehicle for personal use, approval from the General Manager is required. During times of such use, the employee's personal use of the vehicle is limited to direct commuting and de minimis personal use. Such use is limited to necessary tasks of short duration and shall be minimized to the fullest extent possible.
- B. The personal use of a CCSD owned vehicle is a taxable fringe benefit subject to income and employment taxes. Personal use includes commuting to and from work. The value of the fringe benefit must be included in the employee's wages or reimbursed by the employee to the CCSD. The CCSD has determined that it is in the CCSD's and employees' best interest to use the Commuting Rule to determine the value provided to employees. Under this rule, the value of the commuting cost of the vehicle provided to the employee is determined by multiplying each one-way commute (that is, from home to work or work to home) by \$1.50. If more than one employee commutes in the vehicle, this value applies to each employee. A control employee cannot use the Commuting Rule. Control employees for government employers are either elected officials or an employee whose compensation equals or exceeds the amount for a Federal Government Executive-Level V. For these employees, the Annual Lease Value (if the employee is provided a vehicle for 30 or more days of continuous use) or Daily Lease Value (if the employee is provided a vehicle for less than 30 days of continuous use) methodology shall be used.

- C. Use of qualified nonpersonal-use vehicles is considered a working condition benefit and is not taxable to the employee under any circumstances. The CCSD's vehicles considered to be qualified nonpersonal-use vehicles include:
- Clearly marked fire vehicles.
 - Any vehicle designed to carry cargo with a loaded gross weight over 14,000 pounds.
 - Tractors and other special purpose farm vehicles.
- D. The value of personal use of CCSD owned vehicles will be included in an employee's bi-weekly pay if the Commuting Rule is to be used to arrive at the value. If the Annual Lease Value or Daily Lease Value method is being used for valuation purposes, the value of personal use of CCSD owned vehicles will be included in the employee's second bi-weekly pay in each month for the previous month.
- E. For employees that are on Standby status, the value of personal use of CCSD owned vehicles shall be computed by multiplying the number of days on Standby plus the number of times while on Standby that the employees are paid overtime per their bi-weekly timesheet. For all other employees, the number of days that a CCSD owned vehicle is used by an employee where personal use is involved shall be noted on the employee's biweekly timesheet.
- F. If an employee is eligible to use the Commuting Rule to arrive at the value of personal use and they elect to reimburse the CCSD for the personal use rather than have it added to their wages, reimbursement must be submitted with their bi-weekly timesheet.