

**CITY OF PATASKALA**  
**USE OF CITY OWNED VEHICLES POLICY**  
**(EXCLUDING LAW ENFORCEMENT VEHICLES)**

**USE OF CITY VEHICLES**

- (a) Use of City Vehicles: Use of any City-owned vehicle shall conform to the highest standards of responsibility. Persons driving City vehicles are expected to drive courteously, to drive in a manner consistent with minimum fuel consumption, and to exhibit responsible behavior which reflects favorably upon the City of Pataskala and the individual employee.

The guidelines for use of City-owned vehicles shall be as follows:

1. City-owned vehicles shall only be operated by City employees, except upon the specific approval of the Department Head responsible for such vehicles.
2. Persons other than City employees may be passengers in City-owned vehicles in the following circumstances, and with the knowledge of the Department Head responsible for such vehicles:
  - A. When such persons are official guests of the City or guests of the employee responsible for the vehicle, and the vehicle is being used for purposes relating to City business.
    1. The City considers official guests to be any individual other than direct or indirect family members of City employees. Unless specific authorization has been granted by the City Administrator, employee family members will be prohibited from riding in City vehicles regardless if the employee is providing a service to the City. The City may take disciplinary action against any employee who does not obtain proper authorization for any family members riding in City vehicles.
  - B. When required for the conduct of official City business.
  - C. In any case when specific approval is granted in advance by the City Administrator.
3. All City vehicles will normally be kept overnight on City property such as the Street Department, Utility Department, Parks and Recreation Department, and the Planning and Zoning Department except when otherwise approved by the City Administrator. City-owned vehicles which are authorized to be driven to the employee's residence should be parked in a safe and secure manner.
4. An automobile will be provided for an employee's use at all times only as approved within an employment contract agreed upon by the City and the employee.
5. Any City employee who operates a City vehicle shall timely communicate to the immediate Department Head any concerns regarding vehicle operation or maintenance.

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6. City-owned vehicles are to be operated in a safe and responsible manner at all times. Any indication of irresponsible use may result in revocation of use of the vehicle, or disciplinary action, and possible dismissal. Irresponsible action may include, but not be limited to:

- use of drugs
- speeding
- reckless operation
- drinking alcoholic beverages and operating a City vehicle or any relationship whatsoever with alcoholic beverages
- discourteous use of the vehicle
- discourteous action of an employee while in a City vehicle
- violation of any City or State vehicle or traffic regulation

(b) Individual Assignment of City Vehicles: Permanent assignment of a City vehicle to an individual, including the right to regularly drive a vehicle home after work, can only be authorized by the City Administrator, and shall be done in writing.

A list of employees who are authorized to regularly drive a City vehicle home after normal working hours shall be maintained by the City Administrator. Each department shall provide the City Administrator with current information identifying the specific vehicles permanently assigned. Additional permanent assignment of vehicles must be requested by the Department Head in writing, outlining the specific justification for such request.

Vehicles may be temporarily assigned by the Department Head to drive home after work when City business dictates such usage. Formal authorization shall be obtained each day a vehicle is driven home from work. In situations where the employee clearly has an identifiable need to drive the vehicle home after work for an extended period of time, written authorization for such use must be granted by the Department Head with prior approval from the City Administrator. A record of such authorization shall be maintained by each department.

Vehicles permanently assigned to specific individuals may be used or temporarily assigned to other employees as the need arises, and in accordance with this order.

Vehicles may not be assigned on either a permanent or temporary basis to drive home after work if the employee's residence is out of the City. Exceptions may be granted only by the employee's Department Head each day such use occurs, and only when the vehicle is specifically required for performance of a City activity directly relating to having the vehicle at home, unless specific written authorization for such use is granted by the City Administrator.

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- (c) Internal Revenue Service Regulations: The Internal Revenue Service regulations on the taxation of non-cash fringe benefits have an impact on municipal cars used by employees. Employers are required to withhold income and social security taxes on the income which is attributed to the employee as a non-cash fringe benefit for the use of a municipally-provided vehicle. The amount of taxable income attributed to an employee is directly related to the proportion of car mileage spent in personal travel and this includes commuting from home to place of work.

Two types of vehicles are exempt from taxation; non-personal use vehicle, and the qualified non-personal use vehicle; both are described herein. The City does not need to withhold income or Social Security taxes for the use of these vehicles.

Non-Personal Use Vehicles: Those vehicles stored overnight on the employer's premises which are used by City employees for City business only. (Unless specified in an employee's contract with the City, all personal use is prohibited including commuting from home to work.)

Qualified Non-Personal Use Vehicle: Certain public safety and other special use vehicles meeting the following conditions:

- Utility or street maintenance vehicles (the employee must be required to drive the vehicle home for the purpose of responding to emergencies)

All other vehicle use will be termed non-exempt when used for commuting from home to work. The employee may elect to use the simplified \$3.00 per round trip if the vehicle is used solely for commuting purposes.

In this case, the employee must provide the City Finance Department with documentation as to the frequency of commuting use (dates and mileage) on a quarterly basis.

Other than specified within an employee's contract with the City, the special \$3.00 per day rule may not be used to value commuting use of an employer-provided vehicle by a "control employee". Control employees are elected officials and government employees who are appointed and confirmed. These control employees must use the annual base value method for calculating what should be included in income as a taxable non-cash fringe benefit and accurate records must be kept on business use versus personal use (including commuting) and turned into the Finance department quarterly. An additional 7.5 cents per personal mile must be calculated for gasoline provided by the employer. The value of such personal use plus gasoline charges must be included in the employee's gross income and is subject to employment taxes and reported on a Form W-2.

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- (d) Responsibility for City Vehicles: The City's Street Department, Utility Department, Parks and Recreation Department and Planning and Zoning Department shall have overall responsibility for managing the City's fleet of vehicles, which includes all vehicles owned by the City. A complete inventory shall be maintained of the City's fleet, including a repair and maintenance log necessary for the proper monitoring of the use, cost and proper performance of such vehicles.

The responsibility and authority of the City Street Department, Utility Department, Parks and Recreation Department and Planning and Zoning Department shall include the following:

1. The repair and maintenance of all City vehicles in cost effective manner.
2. Monitoring the performance of vehicles and removing or upgrading those vehicles that performs below standard.
3. Monitoring and managing the size of the City fleet, and advising of the need to acquire, replace or remove vehicles.
4. Minimizing the cost of operating City vehicles, through acquisition of fuel efficient vehicles, removing fuel inefficient vehicles, and encouraging better assignment and use of vehicles by employees.

Each Department Head shall be responsible for efficiently maintaining vehicles assigned to the Department. The acquisition and continuation of City vehicles by Departments shall primarily be a management and budgeting decision, made in accordance with an evaluation of departmental needs. The City Street Department is also responsible for monitoring and maintaining control procedures over the City owned diesel and gas fuel pumps. The responsibility and authority of the City Street Department related to the referenced fuel pumps shall include the following:

1. The City Street Department Supervisor will authorize specific individuals to monitor and control the purchase of fuel from vendors to refill City fuel tanks.
2. The City Street Department Supervisor will authorize one individual to monitor the amount of fuel used and the nature and types of equipment the fuel relates. In the event the said individual is not available, an individual will be designated by the Street Department Supervisor for the applicable department.
3. The City Street Department Supervisor will be responsible for maintaining monthly ledgers to review the dates, times, individual accessing the fuel system, and consumption to verify that no irregularities exist. In addition, a monthly update will be given to the City Administrator regarding total fuel usage, fuel purchased, and costs incurred for that month.

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4. The City Street Department Supervisor is responsible for reporting any irregularities to the City Administrator and any discrepancies in a timely manner.

The City Administrator has the authority to reprimand or take corrective action regarding any unallowable activity or consumption or use of fuel that does not relate to City business.