

## CITY OF WACO

### **A. STATEMENT OF PURPOSE.**

To provide guidelines and rules covering mileage reimbursement for use of personal vehicles on City related business and assigned use of City vehicles for City business and take-home status to answer emergency situations. This policy also outlines rules which must be observed when operating City vehicles or personal vehicles for performance of City business.

### **B. ADMINISTRATION OF POLICY**

1. This vehicle policy shall supersede all other previous policies and will control as to any conflicts regarding other policies setting forth guidelines governing the assignment of City vehicles and mileage reimbursement.
2. The City Manager's Office is the source of authority for the administration and control of this policy.
3. Management Team members shall be responsible for the review of assigned vehicles and mileage reimbursements within their department/division in order to determine the policy is properly administered. This review shall coincide with the annual preparation of the City's budget.

### **C. ELIGIBILITY**

1. Car allowances were rolled into the salaries of incumbents in positions previously designated by the City Manager to receive a monthly car allowance in June of 2005. For incumbents in positions formerly designated by the City Manager to receive a monthly car allowance, the adjusted salary is expected to cover business trips within McLennan County. Trips outside McLennan County will be reimbursed at the Internal Revenue Service (IRS) rate for all miles driven.
2. Some City positions requiring a response to special situations, emergencies, or events exceeding normal working hours on a regular basis may be assigned a City vehicle.
3. Employees driving a personal vehicle at minimum of 1,200 miles per month on City business may be assigned a City vehicle during working hours only, subject to availability of vehicles.
4. City vehicle assignments will be reviewed annually as part of the budget review process and for IRS reporting purposes.

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- a. Justification forms for assigned vehicles are available through Human Resources (“City Vehicle Justification Form” is listed on the S-drive). Management Team members are required to submit justification forms to Human Resources during the course of the year to reflect any changes occurring due to reassignment or turnover.
  - b. Human Resources will maintain an electronic listing of employees assigned take-home vehicles by department. Human Resources will annually distribute each department’s listing of employees taking home vehicles in early November. Any employees not on the list will require justification forms to be submitted to Human Resources by November 20<sup>th</sup> of each year. Human Resources will update the list and forward it to Finance in early December to insure the appropriate amount is deducted from each employee’s paycheck in accordance with IRS requirements.
  - c. Those employees that are assigned City vehicles to commute back and forth to work may be assessed a taxable benefit through his or her regular City paycheck. The determination of this taxable benefit is made by HR based on rules set forth by the IRS in Publication 15-B, Employer’s Tax Guide to Fringe Benefits. This benefit is not a monetary benefit to the employee; however, it does increase the employee’s taxes based on the value of the benefit.
5. For those employees who did not formerly receive a car allowance or who were not assigned a City Vehicle, reimbursement for authorized use for a personal vehicle on City business will be at the rate per mile recognized by the IRS.
  6. Employees working under state contracts will be reimbursed for actual mileage in accordance with state law and/or terms and conditions of the contract.

### **D. GENERAL RULES**

Use of a City vehicle by an employee is neither a right nor a privilege; rather, it is a trust conferred to facilitate necessary performance of job duties. Use of a City vehicle should always lead to positive perceptions by our citizens.

As required by the position, when an employee operates a City vehicle or a personal vehicle for which reimbursement is received, the following rules shall be observed (failure to abide by these rules shall result in discipline up to and including termination):

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1. City vehicles shall be used only in the performance of City business, including meetings, schools, conferences or other business related events. As approved, assigned vehicles may be driven to and from work. City vehicles shall not be used for private or personal business, except for incidental stops during travel to and from the work place. Personnel are prohibited from transporting personal property from one place to another, personal shopping trips, etc.
2. Persons assigned a City vehicle may utilize the vehicle for meal purposes and authorized breaks within the general locality where the employee is performing duties or reporting for assignments.
3. City vehicles will not be used to transport family members or other passengers not engaged in City business, without prior approval of the City Manager or designee.
4. City vehicles shall not be used for transportation to and from work by any employee residing outside the established Waco City limits without written approval by the City Manager or designee.
5. City and/or personal vehicles operated for City business shall be operated in a safe and courteous manner at all times. City and/or personal vehicles operated for City business shall be required to comply with the laws and ordinances concerning operation of motor vehicles and rules of the road and shall not be operated by an individual using or under the influence of drugs and/or alcohol. Seat belts for the driver and any passenger must be fastened at all times.
6. Except for the performance of official City business, no alcohol or firearms shall be carried in a City vehicle without the express permission of the City Manager or designee.
7. Maximum, economical, and efficient use shall be made of all City vehicles. Unnecessary driving will not be permitted or tolerated. Employees will take the most direct route to, from or between job assignments.
8. An employee who is operating a City vehicle or private vehicle on City business is required to pay for moving violations and/or parking citations for which he/she is responsible.
9. Should a City employee assigned to a City vehicle on a twenty-four (24) hour basis, be absent from work for more than three (3) work days, the

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employee and the appropriate Management Team member shall ensure the vehicle is returned to the work place during the employee's absence.

10. Assigned and take home vehicles shall not be used on a part-time job or driven to and from a part-time job not associated with the City organization.
11. The lack of a City provided take home vehicle is not a sufficient reason for an employee to refuse to respond to an after hour call back. Call backs will continue to be governed by existing City and Departmental policies, and employees who refuse to respond may be subject to disciplinary action.
12. An employee who operates an assigned vehicle or a private vehicle for City business must have the appropriate valid driver's license, a current state safety inspection sticker and current license plates for the vehicle.
13. An employee who is assigned a vehicle is responsible for reporting any changes altering the driving record to the Risk Management Office. If an employee, while operating a City vehicle or personal vehicle on City business, is involved in a motor vehicle accident, the employee shall immediately report the incident to the immediate supervisor and the Risk Management Office and the Waco Police Department.
14. When an employee who does not have a take home vehicle is called out, he or she will normally drive a personal vehicle to the regular reporting location and transfer to a City Vehicle.

### **E. CARE OF ASSIGNED VEHICLES**

1. An employee who is assigned a vehicle shall ensure all of the vehicle's required preventive maintenance and repair work is performed on schedule and in a timely manner so as to obtain optimum running condition and maximum fuel economy. Under no circumstances will a vehicle with a serious safety problem be permitted to operate until properly repaired.
2. Employees assigned vehicles shall be responsible for the appearance and cleanliness (interior and exterior) of the vehicle.
3. When an assigned vehicle is not in business use, it shall be properly secured, and where possible, parked in a private drive or parking area.

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4. Unassigned vehicles shall not be taken home at night except in special instances approved by the appropriate Management Team member.

**F. REVOCATION OF TAKE HOME AUTHORIZATION**

Take home authorization may be revoked:

1. For failure to comply with the provisions of this policy.
2. For a change in job assignment, duties or responsibilities such that a take home vehicle is no longer justified.
3. When it is in the best interest of the City of Waco.

**G. MILEAGE REIMBURSEMENT**

1. The mileage reimbursement rate shall be indexed to the current IRS rate and printed on the Mileage Reimbursement Form.
2. Mileage Reimbursement Forms are available in the Finance Department. The Mileage Reimbursement Form, which documents date, destination, purpose for the trip and miles driven, is completed by the employee and submitted to the appropriate Management Team member for approval.
3. The approved Mileage Reimbursement Form must be submitted to the Finance Department by the third Wednesday of the month in order to receive payment within the same month (amounts of less than \$100 may be reimbursed by the Finance Department cashier).
4. Mileage reimbursement shall be paid once a month.
5. An employee must have an approved Request for Authority to Travel Form on file in the Finance Department to be reimbursed for mileage traveled beyond the McLennan County Line.



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Larry D. Groth, P.E., City Manager  
November 6, 2006