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Date 11/20/11
At 12:07 O'Clock PM
ABE E MACE
FREMONT CO RECORDER
Deputy
Abe E Mace

RESOLUTION NO. 2012-2

A RESOLUTION OF FREMONT COUNTY, IDAHO, ADOPTING AN AMENDED COUNTY VEHICLE POLICY.

WHEREAS, the Board of County Commissioners of Fremont County, Idaho believes it to be in the best interest of the county to amend its current policy for operating county-owned vehicles to include purpose, policy, procedures, commuting use, fueling and primacy.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Fremont County, Idaho, that the Fremont County Vehicle Policy is hereby amended and adopted as follows:

COUNTY VEHICLE POLICY

PURPOSE

To establish County policy, procedures, guidelines and conditions for the use of County-owned and privately owned vehicles and related equipment in connection with official County business.

POLICY

When a Commissioner, Elected Official, Supervisor, Department Head, or employees are required to travel by vehicle on County business, they will be assigned the use of a County vehicle or reimbursed for the use of their personal vehicle as set forth herein. Vehicles are to be operated in a manner that is lawful, courteous, and safe and in compliance with the procedure set for below.

PROCEDURES

The use of County vehicles and large equipment is for official business; personal use is prohibited, subject to the following exceptions:

1. Home-to-office driving is only permissible when beginning or ending an authorized trip outside of regular business hours. Exceptions will be approved by the Board of Commissioners.

Personal use includes but is not limited to the following:

- No pets transported in vehicles (except for working animals, i.e. drug dogs).
- Vehicles will not be driven home to eat lunch.
- Making a stop for personal business while driving a County vehicle is not permitted.

- Transporting family or friends.

Exceptions to this policy:

Sheriff's Office; Road and Bridge Department foremen/supervisors; Island Park Sewer Department; Homeland Security Officer; and Probation Office vehicles may be driven home and parked. This permission will be granted on a one (1) year basis and will be reconsidered at the end of each one (1) year period. If for some reason the employee is continually unable or unwilling to respond to emergency call-outs, this permission may be cancelled.

Exceptions for other County vehicles will be considered on a thirty (3) day period only. Upon expiration of the thirty (30) day approval, another request must be submitted.

Use of County vehicles while in "off-work" status is prohibited. This includes those departments which are exceptions under this policy.

An employee committing an infraction will be personally liable for any damage or fines and may be subject to disciplinary action. County vehicles may be driven only by employees of the County who possess a valid operator's license. Seatbelts must be worn at all times while driving or riding in County vehicles. Use of cell phone while driving is not permitted.

Smoking is expressly prohibited in all County vehicles or large equipment.

COMMUTING USE

When the Fremont County Commissioners provide a vehicle for an employee's personal use in commuting, the value of that use is treated as a taxable fringe benefit. This means the value of the employee's use of the vehicle must be reported as wages on Form W-2 and all appropriate taxes (income and FICA) must be withheld on the value of personal use.

An employee's commuting use of an employer provided vehicle must be treated as taxable wages and will be reported under the commuting valuation rule, when applicable herein, which is generally \$1.50 per one-way commute.

Commuting use only requirements:

- The vehicle is owned or leased by the employer;
- The employee is required for bona-fide non-compensatory business reasons to commute in the vehicle;
- The written policy prohibits personal use, except commuting or de minimis personal use; de minimis refers to small, trifling and insignificant personal use that is incidental to business use;

- The employee is not an elected official or earns less than an estimated amount per year (\$121,600);
- The employer believes that there is no personal use, except de minimis or commuting use; and
- The value of commuting is included in the employee's income.

Commuting Valuation Rule:

The value of the commuting use of an employer-provided car is \$1.50 per one-way commute, if the following requirements are met:

- The vehicle is owned or leased by the employer and is provided for use in the employer's trade or business.
- The employer requires the employee to commute in the vehicle for bona fide non-compensatory reasons.
- The employer has established a written policy forbidding the use of the vehicle for personal purposes other than commuting and "de minimis" personal use.
- The employee does not use the vehicle for any personal purpose except commuting and "de minimis" personal use.
- The employee is not a government control employee as defined as follows:
 1. Elected official, or
 2. Employee whose pay is at least \$121,000.

Record Keeping

To conform to the accountable plan rules, employees using a vehicle for business purposes or by designating on their time sheet the number of days commuting.

Excluded Vehicles

Some vehicles, by nature, are not likely to be used more than a minimum amount for personal purposes and are excluded from wage considerations as a working condition fringe benefit. The exclusion from income as a working condition fringe benefit applies to the use of qualified non-personal use vehicle because of its design and not because of the nature of the employee's services, such as being on twenty-four (24) hour call. Those qualified non-personal use vehicles are:

- Clearly marked police and fire vehicles;
- Unmarked vehicles use by law enforcement officers if the use is official authorized;
- Ambulances used for their specific purposes;
- Any vehicle designed to carry cargo with a loaded gross weight of more than 14,000 pounds;
- Delivery trucks with seating for the driver only or for the driver plus a folding jump seat;

- Passenger buses with a capacity for at least twenty (20) passengers used for its specific purposes;
- School buses;
- Tractors and other special purpose farm vehicles.

Intent

It is the intent of this section to comply with the applicable Internal Revenue Service requirements and specifically Publication 15-B of the Department of Treasury Internal Revenue Service.

EMPLOYEE RESPONSIBILITIES

1. Documenting correct mileage.
2. Use seatbelts as mandated by law, both driver and passenger.
3. Proper and safe operation of the vehicle at all times.

All vehicles will be identified with County logo decals, except Sheriff or Probation Department vehicles.

Transportation of non-county employees in county owned vehicles must meet the following standards:

- Must be for official purposes.
- Is advantageous to and/or in the interests of the County.
- The person has business with the County, such as a product supplier, committee member, or company representative, etc.
- Failure to comply with this policy may result in disciplinary action or loss of employment.

It is the responsibility of Department Heads and Elected Officials to ensure consistency and uniformity of the County vehicle policy. Any employee traveling in or out of Fremont County on official business must have permission from the supervising elected official or department head. Traffic regulations must be observed at all times. An employee committing an infraction will be personally liable for any damage or fines and may be subject to disciplinary action. A County employee must possess a valid operator's license.

All fines and other criminal penalties due to violations of the law by the driver are the personal responsibility of the driver of any Fremont County vehicle. These costs are not reimbursable by Fremont County and must be paid promptly by the driver.

FUELING

All vehicles shall be fueled in accordance with their department's procedures. All vehicles should be filled and ready for the next persons use after each use. It is the employee's responsibility to ensure vehicles are fueled and ready for use. No vehicle should be left with less than one quarter of a tank of fuel remaining at any time.

ACCIDENT REPORTING

1. In the event of an accident, the driver shall, if possible, first check on the safety and welfare of all persons involved and seek immediate medical attention should it be required for themselves or others.
2. Drivers shall always have a police officer investigate any accident that involves a Fremont County vehicle. This will help ensure that Fremont County is protected from unwarranted claims.
3. Drivers shall notify their Elected Official, Department Head or supervisor as soon as possible of the accident and report to the extent of the injuries and property damage involved.
4. Drivers shall complete and submit a "Fremont County First-Party Vehicle Damage Form" for handling of the claim.

If the vehicle becomes disabled or in need of immediate repairs while the driver is traveling out of town, he/she may drive the vehicle, or have it towed to the nearest vehicle dealership for repair. If the dealership is not able to repair the vehicle within a reasonable time period, the driver may make arrangements for alternative transportation.

CELL PHONES

Due to the potential liability that the use of cell phones (personal or work) create while driving a County vehicle or County large equipment, personal use of such devices will be prohibited.

1. An employee who uses a company or personal cell phone or similar device is prohibited from using the device while operating a County vehicle or large equipment. This includes receiving or placing calls, text messaging, surfing the internet, receiving or responding to email, checking for phone messages, or any other purpose related to employment or related activities not named here, while driving.
2. County radios both in the large equipment as well as hand-held radios can be used in order to keep communication open either while on job projects or while driving County equipment. Hands Free Device (cell phones) exceptions: law

enforcement and emergency employees may use hands free device (County supplied).

3. If an employee must use a cell phone or similar device, the employee is required to pull the vehicle/equipment over to a safe spot or remove themselves from a safety sensitive activity to use such devices.
4. Employees who violate this policy will be subject to disciplinary actions, up to, and including employment termination.

PERSONAL VEHICLE USE

1. Whenever possible, County vehicles should be used for County travel.
2. Should a County vehicle be unavailable, your personal vehicle may be used for County travel and you will receive reimbursement for its use.
3. If a County vehicle is available and you choose to use your personal vehicle, you will be reimbursed for only one (1) way, or one-half (1/2) the mileage traveled.
4. Reimbursement will be made at the rate currently allowed by the IRS. The employee must submit an authorized claim form for reimbursement to the Clerk's office as soon as practicable.
5. If you choose to take a family member, you are required to utilize your own vehicle and will be reimbursed for only one (1) way, or one-half (1/2) the mileage traveled.

PRIMACY

This policy supersedes any existing policy, policies or procedures that may be in conflict with the provisions of this policy.

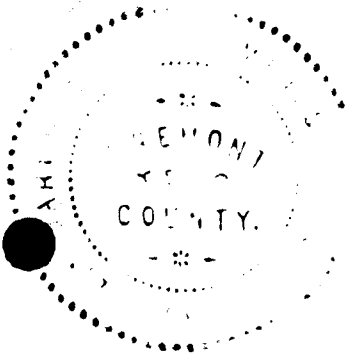
This resolution shall be in full force and effect upon passage and signing by the Chairman of the Board of County Commissioners, 2011.

PASSED THIS 21 DAY OF November 2011 BY THE BOARD OF COUNTY COMMISSIONERS OF FREMONT COUNTY, IDAHO.

BOARD OF COUNTY COMMISSIONERS
FREMONT COUNTY, IDAHO



RONALD "SKIP" HURT, CHAIRMAN



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ATTEST:

Abbie Mace

ABBIE MACE, COUNTY CLERK