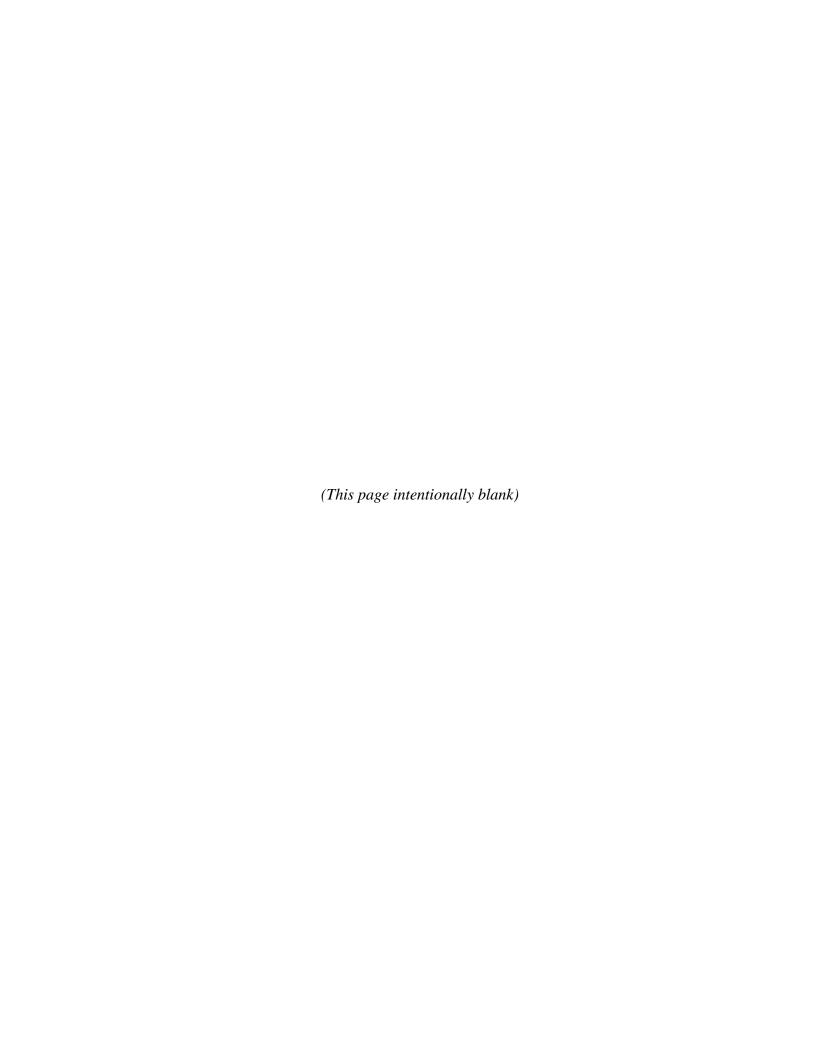
Ventura County Grand Jury 2008 - 2009



Final Report

Is the City Car a Free Ride?

Date Issued May 11, 2009



Is the City Car a Free Ride?

Summary

Abuse and mismanagement of government-owned vehicles was the subject of a recent Los Angeles County Grand Jury investigation; that and other publicity led the 2008-2009 Ventura County Grand Jury (<u>Grand Jury</u>) to open an investigation into the use and control of vehicles by Ventura County's 10 incorporated cities (<u>Cities</u>).

The Grand Jury found that, except for Ojai, the Cities had effective procedures for managing their vehicle fleets, with the larger cities having a designated fleet manager. None of the Cities assigns vehicles to elected officials.

The Grand Jury also found that two cities, Thousand Oaks and Ventura, began the 2008-2009 fiscal year with a relatively large number of employee take-home vehicles (excluding police and fire vehicles). During the year Thousand Oaks reduced the number of employee take-home vehicles from 39 to 5 in order to save an estimated \$100,000 per year in fuel, maintenance and depreciation. Ventura maintains a fleet of 37 take-home vehicles to assure employee emergency availability.

All employers, including government entities, are obligated to report imputed income for tax purposes to employees who use certain employer-owned vehicles for home-to-work commuting. The Grand Jury believes that Ventura's policy of not reporting imputed income on any take-home vehicle may not have a valid basis.

The Grand Jury recommends that Ventura and all other Cities review their take-home vehicle practices for possible cost reduction, that Ojai document its vehicle usage procedure, and that Ventura obtain an auditor's review of its imputed tax reporting policy. The Grand Jury commends the City of Thousand Oaks for its initiative in reducing its take-home vehicle fleet.

Background

Based on other California counties' studies of government vehicle usage, the Grand Jury opened an investigation into the Cities' policies and practices related to acquisition of vehicles, total vehicle inventories, criteria for authorizing takehome use, and for reporting of taxable income to users of take-home vehicles.

For purposes of this report, city-owned vehicles assigned for police and fire protection are referred to as "Safety vehicles"; all other city-owned non-Safety vehicles are referred to as "Civil vehicles." No vehicles owned by the County of Ventura are included in this report, even those assigned for use in designated cities, nor are vehicles owned by special districts (such as, school, water, or park districts).

Methodology

The Grand Jury developed and mailed a "Vehicle Usage Questionnaire" (Att-01) to all the city managers. The Grand Jury performed a comparative analysis of the responses. Follow-up inquiries were made as deemed appropriate.

Five cities (Thousand Oaks, Camarillo, Moorpark, Fillmore, and Ojai) contract for police services with the Ventura County Sheriff, and six cities (Thousand Oaks, Simi Valley, Moorpark, Camarillo, Port Hueneme, and Ojai) receive fire protection services from the Ventura County Fire Protection District. While the Cities reported all their city-owned vehicles, the Grand Jury's comparative analyses focused only on the Civil vehicles.

The Grand Jury noted that vehicle-intensive functions performed by the Cities differ (separate park and recreation districts serve Simi Valley and Thousand Oaks, for instance) and that some cities may own and operate grant-specific vehicles. All of these factors limit the usefulness of direct city-to-city comparisons.

For ease of presentation in this report, the Cities are always listed in descending order of population, not alphabetically.

Findings

- **F-01.** As of September 2009, the Cities reported owning a total of 1,457 vehicles, of which 559 were Safety (police and fire) and 898 were Civil. The attached summary "Vehicle Usage Summary Data" shows vehicle inventory for each city by type of vehicle with summary analyses. (Att-02)
- **F-02.** All Cities have written policies governing the acquisition of city vehicles.
 - all Cities other than Oxnard apply their standard formal purchasing policies which establish bidding and approval requirements by value of the acquisition
 - Oxnard has specific procedures regarding vehicle acquisition
- **F-03.** The Cities have few general limitations or rules regarding price, features, or specifications for acquisition. Some Cities have guidelines, such as, "no luxury options." Vehicles may be individually specified according to the anticipated use. Several policies explicitly prohibit specification by brand name. (Att-03)
 - Oxnard, Ventura, and Camarillo formally require vehicle purchase requests be reviewed by a fleet manager (or equivalent) before being sent out for bid; others require similar review by a department head (or higher) for approval.
- **F-04.** All Cities except Ojai have established specific rules for employee use of city-owned vehicles, such as, limitations on use for personal purposes, requirement for current drivers' licenses, and accident reporting.
- **F-05.** Ojai reports that a vehicle use procedure is currently being prepared.

- **F-06.** Policies for assignment of take-home vehicles vary among the Cities as shown in the attachment "Take-Home Vehicle Assignment Policies." (Att-04)
 - nine cities have written policies for approval of take-home vehicles requiring approvals at the department or city manger level
 - seven cities have work-related criteria for assigning take-home vehicles
 - two cities, Santa Paula and Moorpark, do not define bases for assigning overnight take-home vehicles
 - Ojai reports no take-home vehicles and has no applicable policies
- **F-07.** On July 8, 2008, the Thousand Oaks City Council, upon the recommendation of its finance department, voted to eliminate all 39 take-home vehicles effective January 1, 2009. The City Auditor estimated annual savings of \$100,000, based on commuting miles, fuel, maintenance and depreciation. (Att-05)
- F-08. By January 2009, Thousand Oaks:
 - reduced the number of take-home vehicles from 39 to 5 (city manager and city attorney per employment contracts and three public works officials based on job-related need)
 - retained the other 34 vehicles in the city fleet for daytime use and keep them at city facilities overnight
 - reported no offsetting employee compensation
- **F-09.** The Internal Revenue Service (IRS) in Publication 15-B, "Employer's Tax Guide to Fringe Benefits" (Pub 15-B) requires that an employer must include in employees' taxable incomes the value of personal use of employer-owned vehicles, subject to certain exceptions, such as, marked and unmarked police, fire and law enforcement vehicles, special purpose/specially marked vehicles, pickups, and vans over 14,000 pounds gross vehicle weight. [Ref-01]

F-10. The Cities have various practices for reporting imputed income on takehome vehicles, per Pub 15-B. (Att-02, Att-06)

Civil Take-home Ve	hicles and	Imputed	Income
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City	Civil Vehicles	Civil Take- homes	Take- homes as a Percent of Total	Imputed Income Reported
Oxnard	309	21	7%	8
Thousand Oaks	154	5	3%	5
Simi Valley	137	13	10%	13
Ventura	111	37	33%	0
Camarillo	45	5	11%	0
Moorpark	23	1	4%	0
Port Hueneme	45	1	2%	0
Santa Paula	41	1	2%	0
Fillmore	19	1	5%	0
Ojai	14	0	0%	0
Total	898	85	9% avg.	25

Five cities furnished procedures for reporting imputed taxable income to employees assigned qualified take-home vehicles consistent with Pub 15-B. Of the five cities with such procedures, Oxnard, Thousand Oaks, and Simi Valley reported imputed income; Camarillo and Santa Paula did not.

Four cities (Ventura, Moorpark, Port Hueneme, and Fillmore) did not furnish an imputed income reporting procedure nor did they report imputed income on their take-home vehicles.

Ojai reports no take-home vehicles and has no imputed income reporting procedure.

F-11. In a letter dated September 18, 2008, Ventura stated: "The City does not report imputed income for employee take-home use of city vehicles because of the 24/7 availability requirements of these positions for emergencies together with the City policy (APP No. 12.29) and that the use is primarily for City business. The city is within the IRS exemption of Publication 15-B."

Ventura confirmed that it does not have an independent auditor's opinion supporting its policy.

F-12. No city reported assignment of a vehicle to an elected official. (Att-07)

Conclusions

- **C-01.** The Cities' policies and procedures regarding acquisition of vehicles are consistent with policies for purchasing other commodities of like value. (F-02, F-03)
- **C-02.** All Cities except Ojai currently have adequate written vehicle use policies addressing such matters as: requiring drivers to be licensed, reporting accidents, and avoiding non-business use of city vehicles. (F-04, F-05)
- **C-03.** The nine cities which furnish take-home vehicles have adequate authorization/approval policies. (F-06)
- **C-04.** In comparison with other Cities, Ventura has a disproportionately large percentage of take-home vehicles in its fleet (33%), triple that of the next largest (Camarillo 11%), and more than triple the 9% average of all Cities. (F-10)
- **C-05.** Thousand Oaks has found cost savings opportunities by changing its take-home vehicle practices. Similar savings may be available to other cities with take-home vehicles. (F-07, F-08)
- **C-06.** Every City with take-home vehicles is obligated to evaluate whether any of the exemptions of Pub 15-B applies to each employee assigned a take-home vehicle.

Valid bases for exemption from reporting imputed income on a take-home vehicle are described in Pub 15-B. Ventura's non-reporting of imputed income on any of its 37 Civil take-home vehicles, however, is based on an asserted need for 24/7 emergency availability; this is inconsistent with Pub 15-B. (F-09, F-11)

Recommendations

- **R-01.** All Cities with take-home vehicles, especially Ventura, should conduct an evaluation of take-home vehicle practices for opportunities to reduce costs. (C-04, C-05)
- **R-02.** Ventura should obtain a written opinion from an independent auditor as to the validity of its policy of non-reporting of imputed income on all take-home vehicles. (C-06)
- **R-03.** All other Cities with take-home vehicles should conduct a compliance review of their respective imputed income reporting practices. (C-06)
- **R-04.** Ojai should complete and adopt a written policy regarding use of city-owned vehicles, including such matters as driver licenses, restrictions to city business only, safe and legal operation, and accident reporting. (C-02)

Responses

Responses Required From:

City Council, City of Oxnard (R-01, R-03)

City Council, City of Thousand Oaks (R-01, R-03)

City Council, City of Simi Valley (R-01, R-03)

City Council, City of Ventura (R-01, R-02, R-03)

City Council, City of Camarillo (R-01, R-03)

City Council, City of Moorpark (R-01, R-03)

City Council, City of Port Hueneme (R-01, R-03)

City Council, City of Santa Paula (R-01, R-03)

City Council, City of Fillmore (R-01, R-03)

City Council, City of Ojai (R-01, R-03, R-04)

Responses Requested From:

City Manager, City of Oxnard (R-01, R-03)

City Manager, City of Thousand Oaks (R-01, R-03)

City Manager, City of Simi Valley (R-01, R-03)

City Manager, City of Ventura (R-01, R-02, R-03)

City Manager, City of Camarillo (R-01, R-03)

City Manager, City of Moorpark (R-01, R-03)

City Manager, City of Port Hueneme (R-01, R-03)

City Manager, City of Santa Paula (R-01, R-03)

City Manager, City of Fillmore (R-01, R-03)

City Manager, City of Ojai (R-01, R-03, R-04)

Commendations

The City of Thousand Oaks is commended for its self-initiated reduction of its take-home vehicle fleet.

References

Ref-01. Internal Revenue Service Publication 15-B, "Employer's Tax Guide to Fringe Benefits", http://www.irs.gov/pub/irs-pdf/p15b.pdf

Attachments

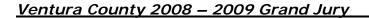
Att-01. Vehicle Usage Questionnaire

Att-02. Vehicle Usage Summary Data

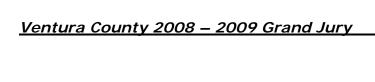
Att-03. Price/Features/Specifications

Att-04. Take-Home Vehicle Assignment Policies

- Att-05. Excerpt from Thousand Oaks Policy Memo
- **Att-06**. Imputed Income Reporting Practices
- Att-07. Vehicle Usage 2009 Analyzed Vehicle Data



Attachment-01 Vehicle Usage Questionnaire



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Final Report

Ventura County 2008-2009 Grand Jury Cities and Joint Powers Committee

Questionnaire to Cities Regarding Inventory and Use of City-owned or Leased Vehicles

1. Policies and Procedures:

- Provide a copy of city ordinances, administrative policies and procedures relative to the acquisition (by lease or purchase) of vehicles over \$5000 in value (when new).
- Provide a copy of the policies and criteria for assignment of vehicles to individual city employees or contractors. Identify by function or job title the authority for authorizing such assignments. Ъ.
- State whether there are limits or specifications of price, feature or amenity which are applied and the details thereof.
- Provide a copy of the city requirements for reporting imputed income from employee take-home use of city vehicles. d.
- 2. Inventory of city-owned/leased vehicles exceeding \$5000 in value (when new) as of 1 July 2008:

Complete Table 1

3. Assigned Vehicles as of 1 July 2008:

Complete Table 2

What is the process for requesting and authorizing take-home use of vehicles?

Who (by job/department title) is the authorizing authority for each organization?

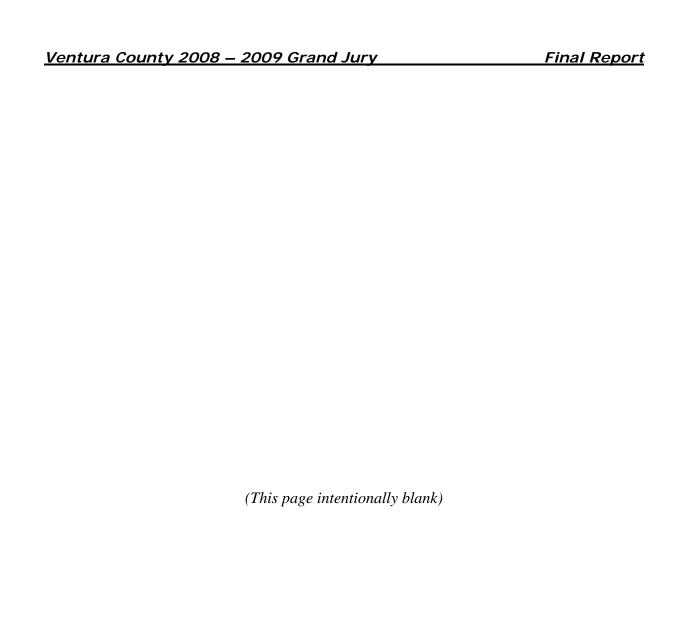
Headcount: State the total number of full-time equivalent employees on the city payroll as of 1 July 2008 (with a tolerance of plus or minus 5%) 4.

8/20/2008

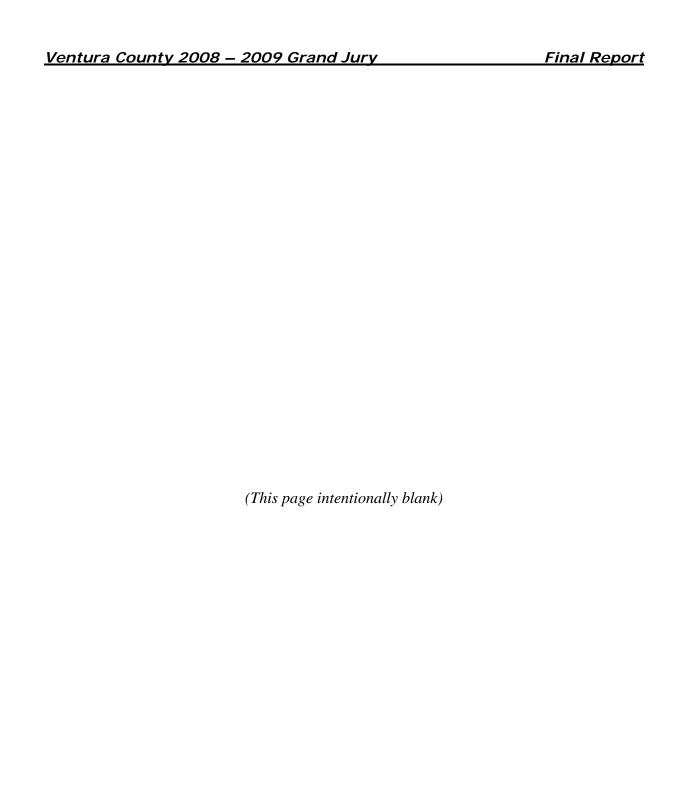
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				Ventura C Cities ar	ounty 2008 Id Joint Po	Ventura County 2008-2009 Grand Jury Cities and Joint Powers Committee	ınd Jury mittee				
	0	Question	naire to Citi	Questionnaire to Cities Regarding Inventory and Use of City-owned or Leased Vehicles	Inventory	and Use of	City-owner	or Leased	Vehicles		
City of								Date:			
Table 1: Inventory of all city owned/leased vehicles exceeding \$5000 in value when new:	ntory of al	1 city ow	ned/leased	vehicles exce	eding \$500)0 in value	when new:				
Vehicle Type	Police*	Fire*	Public Works	Recreation & Parks	Pool Vehicles	City Council	City Mgr & Staff	Health Services	Animal Control	Library	Other (Specify Org.)
Automobiles											
Light Trucks											
Sport Utility Vehicles											
Other											
Total											
*Do not	ot include include E	county-c	wned vehi l Heavy or								
				*Do not include county-owned vehicles, such as, those used by Sheriff and County Fire under city contract. Do not include Buses and Heavy or Specialized Equipment, Motorcycles or Bicycles	hose used	by Sheriff	and County	Fire under	city contra	Cf.	
				bles, such as, t Specialized E	hose used quipment,	by Sheriff Motorcycl	and County	Fire under	city contra	£	
				sles, such as, t	hose used quipment,	by Sheriff Motorcycl	and County	Fire under	city contra	Cf.	
				Specialized E	hose used quipment,	by Sheriff Motorcycl	and County	Fire under	city contra	8	
8/20/2008			P	hicles, such as, tor Specialized E	hose used quipment,	by Sheriff Motorcycl	and County	Fire under	city contra	Ç .	

				is required or	Form W-2 or	ary Other (Specify Org.)							
9	R			h he/she	IRS on a	al Library						tract.	
Vehicle		Date:		nd whic	d to the l	Animal						city con	
or Leased				employee a	as reporte	Health Services						Fire under	
Questionnaire to Cities Regarding Inventory and Use of City-owned or Leased Vehicles	•			contractor	ed income v	City Mgr & Staff						and County s or Bicycle	
	nd Use of			f a city or	om impute	City						y Sheriff (fotorcycle	
Inventory				e custody o	luals for wh	Pool Vehicles						hose used b quipment, N	
on Doggarding	es negarumg			assigned to the basis.	ber of individ	Recreation & Parks						*Do not include county-owned vehicles, such as, those used by Sheriff and County Fire under city contract. Do not include Buses and Heavy or Specialized Equipment, Motorcycles or Bicycles	Page 3
naire to Citi			ed "Take Home" Vehicles:	s which are on a regula	ses the num	Public Works						wned vehic Heavy or 5	Pa
June 1	Aucsiloin.	Ĩ	e Home"	v vehicles overnight	parenthes	Fire*						county-o	
			gned "Tak	ber of city ke home	show in sar 2007.	Police*						ot include include E	
		City of	Table 2: Assign	Show the number of city vehicles which are assigned to the custody of a city or contractor employee and which he/she is required or permitted to take home overnight on a regular basis.	For each entry, show in parentheses the number of individuals for whom imputed income was reported to the IRS on a Form W-2 or 1099 for tax year 2007.	Vehicle Type	Automobiles	Light Trucks	Sport Utility Vehicles	Other	Total	• *Do not	8/20/2008



Attachment-02 Vehicle Usage Summary Data

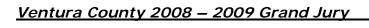


Vehicle Usage Summary Data

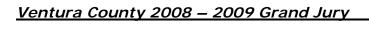
	Total Vehicles	Total Safety	Total Civil (V-S)	Total Em- ployees	Total Pop- ulation (2006)	V-S per K Pop	V-S % of Fleet
Oxnard							
Auto	176	150	26				8%
Light Trk	255	52	203				66%
SUV	38	28	10				3%
Vans	68	30	38				12%
Other	<u>37</u>	<u>5</u>	<u>32</u>				10%
Total	574	265	309	1,671	192,997	1.60	
(Take Home)	134	113	21				
(Imputed Inc)	(9)	(1)	(8)				
Thousand Oaks							
Auto	41	9	32				21%
Light Trk	99	4	95				62%
SUV	<u>29</u>	<u>2</u>	<u>27 </u>				18%
Total	169	15	154	460	127,709	1.21	
(Take Home)	5	0	5				
(Imputed Inc)	(5)	0	(5)				
Simi Valley							
Auto	101	83	18				13%
Light Trk	115	7	108				79%
SUV	13	7	6				4%
Vans	<u>12</u>	<u>7</u>	<u>5</u>				4%
Total	241	104	137	606	124,524	1.10	
(Take Home)	30	17	13				
(Imputed Inc)	(15)	(2)	(13)				
Ventura							
Auto	89	75	14				13%
Light Trk	103	14	89				80%
SUV	<u>22</u>	<u>14</u>	8				7%
Total	214	103	111	635	107,490	1.03	
(Take Home)	59	22	37				
(Imputed Inc)	0	0	0				

	Total Vehicles	Total Safety	Total Civil (V-S)	Total Em- ployees	Total Pop- ulation (2006)	V-S per K Pop	V-S % of Fleet
Camarillo							
Auto	10	4	6				13%
Light Trk	35	1	34				76%
SUV	<u>7</u>	2	<u>5</u>				11%
Total	52	7	45	149	65,601	0.69	
(Take Home)	6	1	5				
(Imputed Inc)	0	0	0				
Moorpark							
Auto	6	2	4				17%
Light Trk	18	0	18				78%
SUV	<u>1</u>	0	<u>1</u>				4%
Total	25	2	23	57	36,150	0.64	
(Take Home)	1	0	1				
(Imputed Inc)	0	0	0				
Port Hueneme							
Auto	21	16	5				11%
Light Trk	36	0	36				80%
SUV	3	1	2				4%
Vans	<u>4</u>	2	2				4%
Total	64	19	45	151	22,347	2.01	
(Take Home)	9	8	1				
(Imputed Inc)	0	0	0				
Santa Paula							
Auto	21	20	1				2%
Light Trk	29	3	26				63%
SUV	12	6	6				15%
Large	7	0	7				17%
Vans	<u>3</u>	2	<u>1</u>				2%
Total	72	31	41	185	29,182	1.40	
(Take Home)	1	0	1				
(Imputed Inc)	0	0	0				

	Total Vehicles	Total Safety	Total Civil (V-S)	Total Em- ployees	Total Pop- ulation (2006)	V-S per K Pop	V-S % of Fleet
Fillmore							
Auto	5	5	0				0%
Light Trk	16	2	14				74%
SUV	1	1	0				0%
"Other"	<u>10</u>	<u>5</u>	<u>5</u>				26%
Total	32	13	19	54	15,247	1.25	
(Take Home)	2	1	1				
(Imputed Inc)	0	0	0				
Ojai							
Auto	0	0	0				0%
Light Trk	10	0	10				71%
SUV	1	0	1				7%
Vans	<u>3</u>	<u>0</u>	3				21%
Total	14	0	14	30	8,133	1.72	
(Take Home)	0	0	0				
(Imputed Inc)	0	0	0				
Total							_
Auto	470	364	106				12%
Light Trk	716	83	633				70%
SUV	127	61	66				7%
Vans	90	41	49				5%
Other	<u>54</u>	<u>10</u>	<u>44</u>				5%
Total	1,457	559	898		729,380	1.23	
(Take Home)	247	162	85				
(Imputed Inc)	(29)	(3)	(26)				

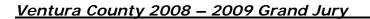


Attachment-03 Price/Feature/Specifications

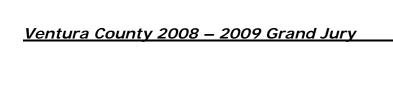


Price/Feature/Specifications

City	Price/Feature/Spec	Note
Oxnard	No luxury equip; standards in guidelines	City Vehicle Purchasing Guideline. Equipment Mgr approves
Thousand Oaks	City Mgr & Atty: \$33,762 max. Limits on "Specialized Equip"	Fleet Svcs Mgr approves specifications;
Simi Valley	"Purchase without luxury options"	Detailed specifications per vehicle
Ventura	"right size of vehicle & equip that meets rqmts"	Written replacement guidelines
Camarillo	Specification template; no limitations	Cost effective, environ- mentaly friendly
Moorpark	"Specifications based on need"	
Santa Paula	No specifications stated; no vehicle-specific rules	
Pt Hueneme	"components necessary to perform the job"	
Fillmore	"Authorized by council during budget process"	
Ojai	"city has no set limits or specifications at this time"	

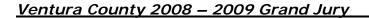


Attachment-04 Take-Home Vehicle Assignment Policies

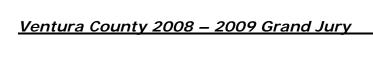


Take-Home Vehicle Assignment Policies

City	Policy/Criteria	Authorized by
Oxnard	Management personnel frequently attending off-hours functions & duties, or First Responder req'd to public health/safety incidents	Division Manager and public works director
Thousand Oaks	"to facilitate necessary performance of job duties" APP 16.022 (restricted/stopped Jan 2009)	
Simi Valley	"when possibility of call- back during non-working hours justifies" Policy 39	Department Mgr or City Manager
Ventura	Standby time; dept and div head take home use benefits the city; for safety of the citizens VAPP 12.29	Annual review by equipment services manager and city manager's office
Camarillo	Employees who may be called out on emergencies or on standby C R&R 9.8.2	Department heads or City Manager
Moorpark	No stated criteria in MAP CM-7; limited to within 10 miles of city limits	City Manager, on request of department head.
Santa Paula	"Job-related need".	City Manager based on written request from Directors or Chiefs
Pt Hueneme	Individuals with 24-hour call-out or 24-hour commitment to city business	Department Director or City Manager
Fillmore	Individuals by job title per Vehicle Operation Policy, September 1997	Vehicle Operation Policy
Ojai	No take-home use authorized	



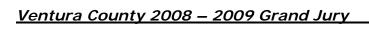
Attachment-05 Excerpt from Thousand Oaks Policy Memo



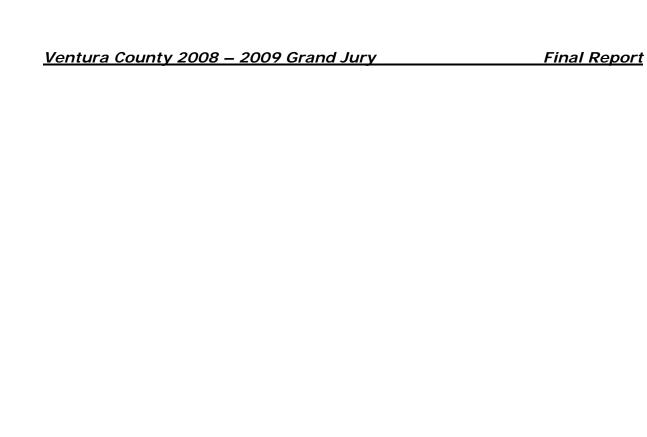
Excerpt from Thousand Oaks Policy Memo

"A recommendation that was approved by the City Council was to eliminate take home vehicles for approximately 40 employees. The estimated savings to the General fund is well over \$100,000 for Fiscal Year 2008-2009 and even more in subsequent years. Savings will come from reduced fuel costs, maintenance and depreciation of the vehicles, as approximately 40 percent of the miles driven are from personal/commuter use of the vehicle."

[Source: TO L. P. Diaz memo Aug 14 08; TO APP 16.022, 1/11/08; TO City e-mail 12/3/08]

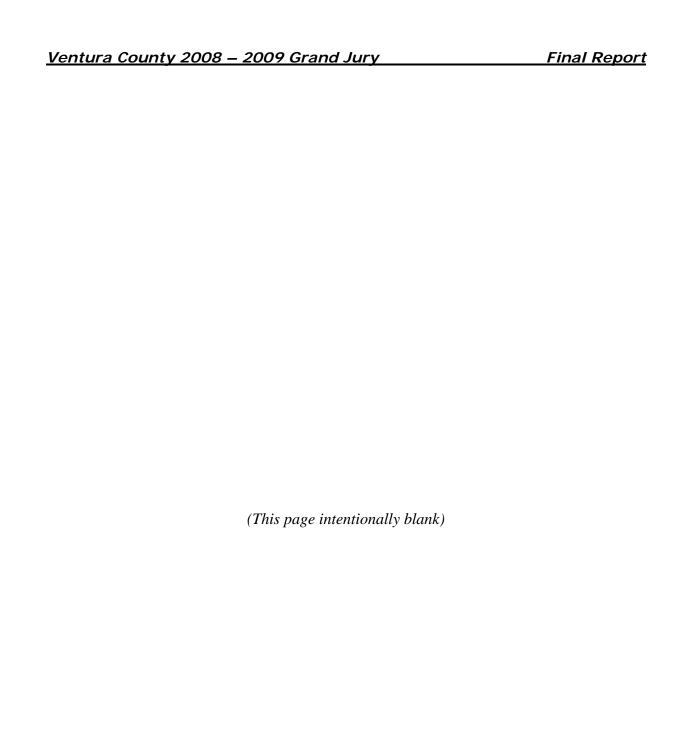


Attachment-06 Imputed Income Reporting Practices



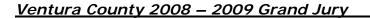
Imputed Income Reporting Practices

	<u> </u>	T
City	Reporting Practice Furn- ished to the Grand Jury	Document
Oxnard	Reports Imputed Income for applicable vehicles	Admin Manual E -23 directly applies
Thousand Oaks	Reports Imputed Income for applicable vehicles	Finance Director Memo to Dept Heads applies
Simi Valley	Reports Imputed Income for applicable vehicles	Personal Use Reporting Form
Ventura	Reports No Imputed Income	24/7 availability rqmts; use is for city business: city asserts exemption per Pub 15b.
Camarillo	Reports Imputed Income for applicable vehicles	Furnished applicable tax manual page
Moorpark	No procedure for reporting Imputed Income furnished	
Santa Paula	Reports Imputed Income for applicable vehicles	Personal Use Reporting Form
Pt Hueneme	No process for reporting imputed Income	"This is not a practice of Port Hueneme"
Fillmore	No process for reporting imputed Income	" N/A "
Ojai	Not applicable: No take- home vehicles	



Attachment-07 Vehicle Usage 2009 Analyzed Vehicle Data

This is a detailed chart of vehicle use by city reported in response to the Questionnaire. Note: the functional categories are arbitrary; they may not strictly correlate from city to city.



Appendix 01 /ehicle Usage 2009 Analyzed Vehicle Data

10	Police Fire		Public Rec & Works		Pool Vehicles/ Fleet Svcs	Council	City Mgr &	Animal	Library	Enf/ Comm Svcs	Finance S	Admin Sv Svcs Gr	Envirn Atty, Svcs/ Com Graffiti Dev		Plan- Bldg ning Safe	Bldg & Hous- Safety ing	- City Corps	Dev. Svcs	Facil- ities		Total Vehicles	Total Safety	Total Civil (V-S)
Oxnard															1	,				ő			
Auto	140	10	12	2	9	_	-		-				-		-	-7				Auto	176		
Light Trk	43	6	74	58	9			က					7			-	17 1	12 16	10	Light Trk	255	52	203
SUV	17	11	4	-																SUV	38		
Vans	56	4	7	6	-				-		2							9	9	Vans	68		
Other	ကျ	71	22	7	ന										-					Other	37		
Total	529	36	119	77	13	0	-	0	2	0	2	0	_ ,	0	_	0	27 1	18	20	Total			
Таке Ноте	92	21	7	eo				2					-		-		7	40		(Take Home)			
(Imputed Income)	(1)		(3)										1				1	4)		(Imputed Inc.)			1
Thousand Dake	Ī						-					l			ŀ	H				Thousand Oaks			
Auto	σ		11		11		-							6						Auto	41		
Light Trk	4		72		13		-		2					7			-			Light Trk	66	4	95
SUV	2		16											11						SUV	29		
Total	15		66		24	-	2		2					27						Total	169		ì
Take Home			8				-					- House		-						(Take Home)			
(Imputed Income)			(3)				(1)	((1)		-	-	1		(Imputed Inc)			
Cimi Valleri		1									1							1		Simi Valley			1
Auto	83		10				-			7			-		-					Auto	101		
Lioht Teb	3		2 08									-	9	-						Light Trk	115	L	-
SIN	7		2 40				1					-		-						suv	13		
Vans	7		4				10					-								Vans	12		
Total	104		108				1,,	-		10		-	17							Total	241	104	137
Take Home	17		12				-													(Take Home)			
(Imputed Income)	(2)		(12)				(1	0						-	-					(Imputed Inc)			
Ventura																	-			Ventura			
Auto	29	16	9	-	9	3	1							-						Auto	88		
Light Trk	10	4	81		w.	9				-	-									Light Trk	103		
suv	001	91	9							-1	-1			+		-				SUV	22	4	001
Total	22	26	93	-	12	0		0	0	2	2						-	-		Total	-		
Take Home	16	9	36				-					1		-	-	+	-			(Take Home)			
(Imputed Income)	Ī													+	-	+	-	_		(Imputed Inc.)		1	
Camarillo																	H			Camarillo			
Auto	4		-		7	4				-								-		Auto	10		
Light Trk	-		33							-		3								Light Trk	35	-	34
SUV	2		41							-1										SUV	7		
Total	7	0	38		7	4				က										Total			
Take Home	-		2													-		-		(Take Home)			1
(Imputed Income)															-		_			(Imputed Inc			
		1															-	+		Moornark			
Moorpark	c			-		C						1						-		Auto	9		L
Light Tel	7		o	- 01		2						l	-	-	-		-	ŀ		Light Trk	181		
SIN III		+	0	2								1			,					SUV	-	0	-
Total	2		œ	11		0									-					Total	25		
Take Home				-																(Take Home)			
(Imputed Income)																				(Imputed Inc)			
																_							

Vehicle Usage 2009 Analyzed Vehicle Datz

	Police Fire		Public R Works P	Rec & Parks	Pool Vehicles/ Fleet Svcs	City	City Mgr & Staff	Animal	Library	Code Enf/ Comm Svcs Fin	A Finance Sy	Admin Sve Svcs Gre	Envirn Atty, Svcs/ Com Graffiti Dev			Bldg & Hous- Safety ing	City	Dev. Svcs	Facil- ities		Total Vehicles	Total	Total Civil (V-S)
Port Hueneme																,				Port Hueneme			
Auto	16		-		1					2						-				Auto	21		
Light Trk			27	2						2						5				Light Trk	36	0	36
SUV	~		2																	SUV	3		
Vans	2															-				Vans	4		
Total	19		31	2	-					4						7				Total	64		
Take Home			-																	(Take Home)	6		
(Imputed Income)														-						(Imputed Inc)			
Santa Paula				T																Outo Cotto			
Auto	20										-					,			Ī	Auto	24		L
Light Trk	-	2	21	4				-												Light Trk	29		
SUV	4	2	-													5				SUV	12	9	9
Large			2	2																Large	7		
Vans	-1	- 1		-1																Vans	ന്ദ		
Total	56	2	27	7				-								9				Total	72		
Take Home																-				(Take Home)	-		
(Imputed Income)														-						(Imputed Inc)	0		
Fillmore				İ										-	-					Fillmore			
Auto	2										-									Auto	5		
Light Trk		2	6	3												2				Light Trk	16	2	14
SUV		-1					7													SUV	-		
"Other"		12	ıΩ				91				1	-								"Other"	9		
Total	2	00	14	3												2				Total	32		
Take Home		-	-																	(Take Home)	2		
(Imputed Income)																				(Imputed Inc)	0		0
Oiai															-					iei			
Auto		Ī										-	-							Auto	0		L
Light Trk			œ	-			-													Light Trk	10		
SUV							-													SUV	-		
Vans				ന																Vans	m		
Total			œ	4			2													Total	14	0	14
Take Home											1									(Take Home)	0		
(Imputed Income)																				(Imputed Inc.)	0		
Total												-		-			L			Total			
Auto	338	26	41	4	28	0	က	0	-	10	0	0		6	-			-	0	Auto	470		
Light Trk	99	17	422	78	25	0	2	4	2	7	-	0		7	0			16	10	Light Trk	716		
SUV	41	20	38	-	-	0	2	0	0	2	-	0		11	-			0	0	SUV	127		
Vans	36	2	12	13	0	0	0	0	-	0	7	-		0	0			-	10	Vans	8		
Other & Large	ന്വ	7	32	OI	ന്ദ	OI	01	O	01	OI	Ol	01		01	01		01	OI	01	Other	54		
Total	484	75	545	105	22	0	7	4	4	19	4	-	24	27	2	8 34		18	20	Total	1,457	559	868
Take Home	4	28	65	4	-		e	2						-				2		(Take Home)	247		
(Imputed Income)	4		(18)				(7)							3				(4)		(Imputed Inc)	(29)		