

# **Ventura County Grand Jury 2008 - 2009**



## **Final Report**

### **Is the City Car a Free Ride?**

**Date Issued  
May 11, 2009**

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## **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 (Grand Jury) to open an investigation into the use and control of vehicles by Ventura County's 10 incorporated cities (Cities).

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 take-home 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 take-home vehicles, per Pub 15-B. (Att-02, Att-06)

**Civil Take-home Vehicles and Imputed Income**

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

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**Attachment-01  
Vehicle Usage Questionnaire**

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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:
    - a. 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).
    - b. 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.
    - c. State whether there are limits or specifications of price, feature or amenity which are applied and the details thereof.
    - d. Provide a copy of the city requirements for reporting imputed income from employee take-home use of city vehicles.
  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?
4. 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%)

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

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

City of \_\_\_\_\_

Date: \_\_\_\_\_

Table 1: Inventory of all city owned/leased vehicles exceeding \$5000 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 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

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

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

City of \_\_\_\_\_

Date: \_\_\_\_\_

Table 2: Assigned "Take Home" Vehicles:

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	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 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

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**Attachment-02  
Vehicle Usage Summary Data**

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## 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
<hr/>							
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)				
<hr/>							
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)				
<hr/>							
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)				
<hr/>							
Ventura							
Auto	89	75	14				13%
Light Trk	103	14	89				80%
SUV	<u>22</u>	<u>14</u>	<u>8</u>				7%
Total	214	103	111	635	107,490	1.03	
(Take Home)	59	22	37				
(Imputed Inc)	0	0	0				
<hr/>							

	Total Vehicles	Total Safety	Total Civil (V-S)	Total Em- ployees	Total Pop- ulation (2006)	V-S per K Pop	V-S % of Fleet
<b>Camarillo</b>							
Auto	10	4	6				13%
Light Trk	35	1	34				76%
SUV	<u>7</u>	<u>2</u>	<u>5</u>				11%
Total	52	7	45	149	65,601	0.69	
(Take Home)	6	1	5				
(Imputed Inc)	0	0	0				
<b>Moorpark</b>							
Auto	6	2	4				17%
Light Trk	18	0	18				78%
SUV	<u>1</u>	<u>0</u>	<u>1</u>				4%
Total	25	2	23	57	36,150	0.64	
(Take Home)	1	0	1				
(Imputed Inc)	0	0	0				
<b>Port Hueneme</b>							
Auto	21	16	5				11%
Light Trk	36	0	36				80%
SUV	3	1	2				4%
Vans	<u>4</u>	<u>2</u>	<u>2</u>				4%
Total	64	19	45	151	22,347	2.01	
(Take Home)	9	8	1				
(Imputed Inc)	0	0	0				
<b>Santa Paula</b>							
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>	<u>2</u>	<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
<hr/>							
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				
<hr/>							
Ojai							
Auto	0	0	0				0%
Light Trk	10	0	10				71%
SUV	1	0	1				7%
Vans	<u>3</u>	<u>0</u>	<u>3</u>				21%
Total	14	0	14	30	8,133	1.72	
(Take Home)	0	0	0				
(Imputed Inc)	0	0	0				
<hr/>							
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)				
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**Attachment-03**  
**Price/Feature/Specifications**

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### 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"	

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**Attachment-04  
Take-Home Vehicle Assignment Policies**

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### 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)	Dept Management and Fleet Services Manager
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	

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**Attachment-05  
Excerpt from Thousand Oaks Policy Memo**

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**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]

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**Attachment-06**  
**Imputed Income Reporting Practices**

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### Imputed Income Reporting Practices

City	Reporting Practice Furnished 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	

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**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.

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Appendix 01  
Vehicle Usage 2009 Analyzed Vehicle Data

	Police	Fire	Public Works	Rec & Parks	Pool Vehicles/Fleet	City Council	City Mgr & Staff	City Animal Control	Library	Code Enfr/Comm Svcs	Admin Svcs	Environ Svcs/Graffiti Dev	Plan-ning	Bldg & Housing	City Corps	Dev. Svcs	Facilities		Total Vehicles	Total Safety	Total Civil (V-S)
Onward	140	10	12	2	3	1	1	3	1	1		7	1	5	17	12	16	10	176	150	26
Auto	43	9	74	58	6														255	52	203
Light Trk	17	11	4	1	1														38	28	10
SUV	26	4	7	9					1		2								68	30	38
Vans	3	2	22	7	3														37	2	32
Other	229	36	119	77	13	0	1	3	2	0	2	0	7	0	27	19	18	20	574	265	309
Total	92	21	7	3	1			2				1		2	2	5	5		134	113	21
Take Home (Imputed Income)	(1)		(3)											(1)		(4)			(9)	(1)	(9)
Thousand Oaks																					
Auto	9		11		11		1						9						41	9	32
Light Trk	4		72		13		1		2				7						99	4	95
SUV	2		16										11						29	2	27
Total	15		99		24		2		2				27						169	15	154
Take Home (Imputed Income)			(3)				(1)						(1)						(5)	0	(5)
Simi Valley																					
Auto	83		10							7		1							101	83	18
Light Trk	7		89							3		16							115	7	108
SUV	7		5				1												13	7	6
Vans	7		4								1								12	7	5
Total	104		108				1			10		17							241	104	137
Take Home (Imputed Income)	(2)		(12)				(1)												(15)	(2)	(13)
Ventura																					
Auto	59	16	6	1	6		1			1									89	75	14
Light Trk	10	4	81		6														103	14	89
SUV	8	6	6							1									22	14	8
Total	77	26	93	1	12	0	1	0	0	2									214	103	111
Take Home (Imputed Income)	16	6	36				1												59	22	37
Camarillo																			(Imputed Inc)	0	0
Auto	4		1							1									10	4	6
Light Trk	1		33																35	1	34
SUV	2		4							1									7	2	5
Total	7	0	38		4					3									52	7	45
Take Home (Imputed Income)	1		5																(Take Home)	6	1
Moorpark																			(Imputed Inc)	0	0
Auto	2			1	3														6	2	4
Light Trk			8	10															18	0	18
SUV																			1	0	1
Total	2		8	11	3														25	2	23
Take Home (Imputed Income)				1															(Take Home)	1	0
																			0	0	0

Appendix 01  
Vehicle Usage 2009 Analyzed Vehicle Data

	Police	Fire	Public Works	Rec & Parks	Pool Vehicles/Fleet Svcs	City Council Staff	City Mgr & Animal Cont'l	Library Svcs	Code Enfl/Comm Svcs	Finance Svcs	Admin Svcs	Environ Svcs/Gratitu Dev	Plan-ning	Bldg & Safety	Hous-ing	City Corps	Dev. Svcs	Facilities	Port Huename	Total Vehicles	Total Safety	Total Civil (V-S)
Port Huename	16			1	1					2						1			Auto	21	16	5
Auto			27	2												5			Light Trk	36	0	36
Light Trk	1		2							2									SUV	3	1	2
SUV	2		1													1			Vans	4	2	2
Vans	19		31	2	1				4							7			Total	64	19	45
Total	8		1																(Take Home)	9	8	1
(Imputed Income)																			(Imputed Inc)	0	0	0
Santa Paula	20																		Auto	21	20	1
Auto	1	2	21	4			1								1				Light Trk	29	3	26
Light Trk	4	2	1											5					SUV	12	6	6
SUV			5	2															Large	7	0	7
Large	1	1																	Vans	3	2	1
Vans	26	5	27	7			1							6					Total	72	31	41
Total														1					(Take Home)	1	0	1
(Imputed Income)																			(Imputed Inc)	0	0	0
Fillmore	5																		Auto	5	5	0
Auto			2	9	3									2					Light Trk	16	2	14
Light Trk	1																		SUV	1	0	0
SUV			5																"Other"	10	5	5
"Other"	5	8	14		3									2					Total	32	13	19
Total																			(Take Home)	2	1	1
(Imputed Income)																			(Imputed Inc)	0	0	0
Ojai																			Auto	0	0	0
Auto																			Light Trk	10	0	10
Light Trk			8		1		1												SUV	1	0	1
SUV																			Vans	3	0	3
Vans					3														Total	14	0	14
Total			8		4		2												(Take Home)	0	0	0
(Imputed Income)																			(Imputed Inc)	0	0	0
Total	338	26	41		4														Total	470	364	106
Auto	66	17	422	78	25	0	3	0	1	10	0	1	9	1	1	6	0	1	Light Trk	716	83	633
Light Trk	41	20	38	1		0	2	0	2	1	0	23	7	0	2	22	12	16	SUV	127	61	66
SUV	36	5	12	13	0	0	0	0	0	2	1	0	0	1	5	3	1	0	Vans	90	41	49
Vans	484	75	545	105	57	0	7	4	19	4	1	24	27	2	8	34	19	18	Other	54	10	44
Other & Large	134	28	65		4		3	2				1	1	1	1	2	5	20	Total	1,457	559	898
Total																			(Take Home)	247	162	85
(Imputed Income)																			(Imputed Inc)	0	0	0
(Imputed Income)																						