

RESOLUTION NO. 2004-094

BE IT RESOLVED, that the Hardin County Fiscal Court accept and approve the following additions to the Hardin County Fiscal Court Personnel Policies Handbook.

ADOPTED by the Hardin County Fiscal Court in the Regular Meeting on the 9th of November 2004.

Section 31 County Vehicle Use

- A. All county employees, who are provided with a county vehicle are not permitted to use the vehicles for personal purposes, other than for commuting to and from work or de minimis personal use.
- B. The personal value of the vehicle for commuting purposes is considered a fringe benefit therefore taxable income will be determined by multiplying each one-way commute (that is, from home to work or from work to home) by \$1.50. If more than one employee commutes in the vehicle, this value applies to each employee. This amount will be included in the employee(s)' taxable wages.
- C. County vehicles designated as "qualified nonpersonal-use vehicle" (vehicles that the employee is not likely to use more than minimally for personal purposes because of its design) are excluded from this policy.

Section 30: Cell Phone Use

- A. All county employees, who are provided with a county cell phone, are not to use the county cell phones for personal purposes nor are they permitted to use the free nights and weekend minutes for personal purposes.
- B. In the event a county cell phone is used for a personal reason, the following reimbursement policy will apply:

The employee cost will be calculated by allocating the personal cost over total usage by dividing the total minutes used for personal use over the total minutes used for all calls times the amount charged to the county by the cell phone provider..

$$\frac{5 \text{ minutes personal}}{100 \text{ total minutes}} = 5\% \times \$40 \text{ (total cell phone invoice)} = \$2.00$$

Harry L. Berry
Hardin County Judge/Executive