



The Corporation of the District of North Vancouver

COUNCIL POLICY

Title	District Transportation
Section	Transportation & Transit Services

POLICY

It is the policy of Council that the Corporation of the District of North Vancouver meets its transportation needs in a cost effective, efficient, objective, fair, environmentally sensitive manner and conducts timely reviews.

1. Certain District positions are required to use a vehicle in performing their duties and responsibilities. District transportation needs will be met by the following methods:
 - 1.1 Vehicles provided by the District, including pool vehicles; or
 - 1.2 Utilization of employee's personal vehicles; or
 - 1.3 A vehicle allowance for availability of an insured vehicle and inclusive of all vehicle expenses.
2. On an annual basis timed to the budget process, Senior Management will review a list of positions that are assigned a District vehicle and positions that receive a vehicle allowance and make any changes using the decision tree (Attachment 2) and the following criteria:
 - cost effectiveness and efficiency
 - frequency and extent of vehicle usage
 - emergency response
 - equipment and supplies transport
 - identification requirements

Policy approved on: November 19, 1990
Policy amended on: December 11, 2006
Policy amended on: January 6, 2014

PROCEDURE

The following procedure is used to implement this policy but does not form part of the policy. This procedure may be amended from time to time at the discretion of the Chief Administrative Officer.

1. Reporting Procedure

Human Resources shall maintain the Vehicle Allowance Schedule (Attachment 1). This list will be updated as positions are renamed, created and eliminated. An annual update will be provided to the Chief Administrative Officer.

2. Changes to Transportation Method Used

- 2.1. It is the responsibility of each Manager subject to approval by the appropriate General Manager to determine which transportation method is most appropriate for a position or group of positions based on the criteria stated in Section 2 of the Transportation Policy;
- 2.2. Human Resources and the affected employee(s) must be notified at least one month in advance in writing of any changes;
- 2.3. Budgeting for changes is the responsibility of the General Manager.

3. Vehicle Identification

The District may require employees using their own vehicles for District business to identify their vehicles through the use of temporary identification (ie. magnetic decal). Employees refusing to do so may be required to use a District vehicle for business purposes.

4. Auditing the Transportation Method Uses

The Internal Auditor may audit the transportation method used for a position or group of positions and associated records at any time, and make recommendations for changes.

5. Kilometrage Reimbursement Allowance/Business Insurance Reimbursement for Casual Drivers

- 5.1 Casual drivers must submit a record of kilometrage driven on the appropriate form to Finance in order to receive reimbursement.
- 5.2 The Kilometrage Reimbursement Allowance will be reviewed annually and adjusted, if necessary, to equal the Government of Canada's limit on the deduction of tax-exempt allowances paid by employers to employees using their personal vehicle for business purposes;
- 5.3. Employees utilizing their personal vehicles for District business may be reimbursed an amount as determined by the Manager of Human Resources to

offset the difference in the insurance premium between Pleasure/Commuting (to and from work) and Business use upon provision of proof of insurance coverage. Requests for reimbursement must be directed to Human Resources. Reimbursement may be prorated and overpayments recovered based on the number of months of eligibility.

6. Insurance Coverage

Employees using their personal vehicle for business use more than 6 days per month are required to carry a minimum of \$2 million 3rd party liability insurance.

7. Maintenance of Records, CCRA Rules and Kilometrage Definition

7.1. Designated positions may receive a vehicle allowance and/or kilometrage reimbursement in accordance with Section 1 of the Transportation Policy subject to approval of the Department Manager and General Manager;

7.2. The vehicle allowance rates will be reviewed annually by Finance. Adjustments to the amounts stated in the policy must be reported to Council;

7.3. Human Resources will maintain the Vehicle Allowance Schedule (Attachment 1) and request that Payroll pay the amounts due for the month. General Managers must advise Human Resources of any deletions, additions or revisions by no later than the first week in the month. Allowances will not be prorated for part months. (Partial months will be covered by the reimbursed rate for casual kilometrage). Employees are responsible for making alternate arrangements if their personal vehicle is not available for more than three consecutive working days;

7.4. Canada Revenue Agency has declared the vehicle allowance (1.3) to be fully taxable. The kilometrage reimbursement (1.2) is not considered a taxable benefit. Those employees in receipt of a vehicle allowance (1.3) are required to provide CRA with the appropriate Revenue Taxation form to assist in declaring offsetting expenses and verifying that the personal vehicle is used for business purposes. CRA requires that employees receiving vehicle allowances keep detailed records of total personal and business kilometrage driven and expenses for audit purposes.

7.5. Definition of kilometrage: For the purpose of calculating kilometrage, the following is included:

7.5.1. Business kilometrage during business hours after reporting to your regular place of work within the District boundaries.

7.5.2. Business kilometrage outside of regular business hours including reporting to your place of work.

7.5.3. Kilometrage driven between home and another work site outside of the District's boundaries.

8. Vehicle Personal Use/Emergency Response Capabilities (refer to Administrative Policy 16-8310-3)

8.1. On behalf of those employees required to drive a District vehicle between work and home on a regular basis due to emergency response responsibilities, the Finance department will calculate and pay the additional income tax resulting from the taxable benefit received.

8 .2. District vehicles driven between work and home by an employee for the purposes of responding to emergencies may not be used for other personal travel.

AUTHORITY TO ACT

Delegated to Staff

Attachment 1
Vehicle Allowance Schedule

Position	Allowance
Chief Administrative Officer	950
General Manager of Planning, Properties & Permits	650
General Manager of Finance & Technology	650
General Manager of Engineering, Parks & Facilities	650
Fire Chief	750
Deputy Fire Chief	750
Manager - Corporate Planning & Services	325
Manager - Human Resources	325
Manager – Real Estate & Properties	325
Manager - Sustainable Community Dev.	325
Manager - Development Services	325
Manager - Engineering Services/Deputy GM	325
Manager - Engineering Operations	325
Manager - ITS	325
Manager - Parks	325
Manager – Financial Services	325
Manager – Financial Planning	325
Manager, Administrative Services	325
Manager - Utilities	325
Municipal Lawyer	325
Section Manager – Streets	525
Section Manager – Utilities	525
Section Manager – Solid Waste	525
Superintendent – Park Operations	525
Superintendent – Fleet Operations	525

Attachment 2
Decision Tree

