

ADMINISTRATIVE PROCEDURE 610

- SUBJECT:** Vehicle Assignments, Use and Charges – Including Internal Revenue Fringe Benefit Costs
- PURPOSE:** To provide agency heads and vehicle coordinators with operational policies involving the management, assignment and use of County-owned passenger vehicles (i.e., sedans and light trucks), including Internal Revenue Service reporting and taxation requirements.
- SCOPE:** Covers the processes necessary to manage the assignment of use of all County-owned passenger vehicles assigned to County agencies, except those assigned to sworn police personnel. This policy allows only specific officials and employees certain vehicle assignments.
- AUTHORITY:** Chief Administrative Officer (CAO)
- RESPONSIBILITY:** Director, Office of Central Services (OCS)
Director, Office of Finance
- BACKGROUND:** The County vehicle fleet represents a large investment of public funds. All parties involved in fleet-related activities are responsible for prudently and efficiently managing County fleet assets.

Vehicles will be allocated to each agency based upon its program requirements and recommendations by the Office of Central Services. Agency heads are responsible for determining and requesting individual vehicle assignments to best meet agency requirements in compliance with this administrative procedure. The County Fleet Administrator, Office of Central Services, is responsible for conducting an on-going review of vehicle assignments and usage.

PROCEDURE:

- I. Process - If changes occur within an Agency's Vehicle Allocation Plan, the following processes shall be adhered to, otherwise no action is necessary.
 - A. In August of each year, the agency head prepares a Vehicle Assignment Request (VAR) (Attachment A) for each passenger vehicle assigned to the agency (including vehicles designated for pool use and any additional special use vehicles), and an Agency Vehicle Allocation Plan Worksheet. The Agency Vehicle Allocation Plan Worksheet (VAPW) (Attachment C) will facilitate the preparation of a Vehicle Allocation Plan (VAP). Both the VAR and VAPW must be submitted to the Director of the Office of Central Services, Attention Fleet Administrator.

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- B. Agency Vehicle Coordinators and Director of OCS/Fleet Administrator meet annually in September to review agency vehicle needs including allocation, assignments, and replacements.
- C. The County Fleet Administrator reviews the Agency Vehicle Allocation Plan Worksheets and Vehicle Assignment Requests for compliance with vehicle assignment policies and prepares recommendations for review by the Director of OCS, and, in turn, the Chief Administrative Officer.
- D. The CAO approves or disapproves the Vehicle Allocation Plan in total or in part, including Vehicle Assignment Requests, and returns it through the Director of OCS to the County Fleet Administrator for appropriate action. A copy of the approved Vehicle Allocation Plan, together with approved vehicle assignments, is sent to the Office of Finance by the County Fleet Administrator.
- E. New Vehicle Assignment Requests and/or vehicle assignment changes occurring during the course of the year must be submitted to the County Fleet Administrator, through the Director of OCS, for approval by the CAO prior to the new assignment or change. Copies of approved changes are provided to the Office of Finance by the County Fleet Administrator.

NOTE: The County Fleet Administrator may act on re-filed Vehicle Assignment Requests previously approved by the CAO if they are substantially unchanged from those originally approved.

II. Policies

- A. Fleet Management Division Motor Pool
 - 1. The Fleet Management Division operates a motor pool at the County Administration Building in Upper Marlboro. The motor pool has vehicles available for daily and longer-term rentals. The motor pool is to be used for intermittent vehicle needs, thus freeing an agency from having to budget funds for the acquisition and maintenance of agency-assigned vehicles. Designated Take-Home and Designated Personal Assignment criteria still apply.
 - 2. Agency Vehicle Pool – When an agency can demonstrate it is impractical to use or have access

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to the Fleet Management Division motor pool, and that agency personnel have a need for intermittent use of County vehicles, an agency vehicle pool can be established. The Fleet Management Division can provide guidelines for the number and type of vehicles necessary. Agency pool vehicles are usually specially outfitted with agency equipment and are available to agency employees for work day use only.

- B. Vehicle Assignment Classifications (Requires completion of VAR, PGC Form 923)
1. Designated Work Day Use Assignments – This type of assignment will be made only to those employees whose responsibilities absolutely require daily use of a County vehicle to attend frequent meetings, conduct inspections or perform other official government activities away from their assigned work address. The preferred method for providing vehicles for work day assignments is to use Fleet Management motor pool vehicles or specially-outfitted agency pool vehicles, since this is the most efficient utilization of vehicles and the most cost-effective to the agency. Vehicles must remain parked after duty hours at the County office or facility.
 2. Designated Take Home Assignment – These vehicle assignments will be made only to the County Executive exempt staff, Deputy Council Administrator, department heads, and sworn personnel in the Sheriff's Department, Fire Department, Department of Corrections and the Police Department command staff not participating in the Personal Car Program. This designation applies only to employees that reside in the County who are on-call during off-duty hours and who must respond by vehicle to at least eight (8) verifiable after-duty hours requests per month or responds twenty-four (24) hours on-call for emergency response. This category will only allow the employee to commute between his/her home and office/area. It is not a personal use designation. Assigned vehicle operator must complete and maintain a Vehicle Operator's Official Log, PGC Form 3279 (Attachment B).

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3. Designated Partial Commute Assignment – These vehicle assignments will be made to sworn officers of the Fire Department, Sheriff’s Department, Department of Corrections, and the Police Department residing outside the County, and where provided for in collective bargaining agreements. This category will allow the vehicle operator to commute between his/her office and work area and a County facility (close to his/her home) where the vehicle is regularly parked.
4. Designated Personal Assignment – These vehicle assignments will be made only to the County Executive, Chief Administrative Officer, County Council Members, Council Administrator, and sworn police officers that live in the County and participate in the Police Department’s Personal Car Program.
5. On-Call Take Home Vehicles – These vehicle assignments will be made only to those personnel in the Department of Environmental Resources (DER), the Department of Public Works and Transportation (DPW&T) and the Office of Central Services (OCS) who are subject to call out on a rotating basis. The assignment will be permissible while an employee is actually on call, but only if they live in the County.
6. Inclement Weather Take Home – These assignments will be made to employees of the Office of Emergency Preparedness, DPW&T, DER, and OCS that take home four-wheel-drive vehicles to return to work for snow removal or other weather emergencies. The assignment will be permissible while an employee is actually on call, but only if they live in the County.
7. County vehicles will only be operated by County employees or volunteer service personnel officially authorized by County policies and procedures.
8. Only County employees or personnel directly associated with County business shall travel in County vehicles (Designated Personal Assignments and County-operated buses are exempt from this provision).
9. County vehicles not assigned as Designated Personal, Designated Partial Commute or Designated Take Home will be parked at the

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employee's designated work site and reported on PGC Form 923 by the agency head.

10. County vehicles will not be retained overnight outside of the County unless pre-approved by the CAO.
11. A permanently assigned vehicle shall revert to agency vehicle pool control or be parked at the work site when the employee to whom it is assigned, is absent from duty for five or more work days.
12. Use of Privately Owned Vehicles - Privately owned vehicles may be used on a reimbursement basis for official County business under County Travel Regulations (Admin. Proc. 640).

C. Motor Vehicle Driver's License (See Administrative Procedure 621 - Red Flag Program)

1. County employees and authorized volunteers who are assigned a County-owned vehicle, or who on occasion may drive a County vehicle, must maintain a valid driver's license with the appropriate classification.
2. Prince George's County Government is a participant in the State of Maryland Motor Vehicle Administration's program that monitors State and local government employees' driving records for any moving violations (i.e., speeding, reckless driving, accidents, DWI, DUI, expired license, suspended/revoked license, or any other action involving the motor vehicle driver's license).
 - a. No County employee whose driving record shows an accumulation of six or more points for moving violations shall be allowed to operate a County-owned vehicle or a privately-owned vehicle while conducting County business until the accumulated point total for moving violations is reduced to less than four points.
 - b. No County employee whose driver's license is suspended or revoked will be allowed to operate a motor vehicle on County business while such suspension or revocation is in effect.

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- c. Any County employee who operates a County vehicle during a period when said employee knows or should know that his/her driver's license is suspended/revoked may be subject to disciplinary action for willful misconduct, up to and including dismissal from County employment.

D. Vehicle Charges

1. Employment Taxes

- a. Employees with Designated Take Home and Designated Personal Assignments will operate County-owned vehicles for non-business or personal uses such as commuting. This personal use is a fringe benefit reportable as taxable income to the employee.

NOTE: Operators of "marked" Police, Fire, or Sheriff vehicles are exempt under Federal law from record keeping or taxation requirements.

In this circumstance, IRS regulations are used to determine the fair market (or annual lease) value of the vehicle. The allocation for personal use is based on the actual usage reported on the "Vehicle Operator's Official Log." It is imperative that employees maintain and submit current records to prove usage. If logs are not submitted as required by this policy, the full value of the vehicle can be treated as taxable compensation. The calculated fringe benefit is added to gross wages each payday and is subject to all income and employment taxes. This amount is also reported on the employee's W-2 tax information form.

- b. A different valuation method for personal use of County-owned vehicles is used for employees with Designated Partial Commute Assignments. The value of each commute is \$1.50 one-way, or \$3.00 round

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trip. If more than one employee commutes in the car, each employee must be credited with income based on the commuting value.

The personal use portion of the partial commute is limited to approved commuting, and no logs are submitted to the Office of Finance for these assignments. Adding the personal use fringe benefit to the employee's taxable income is accomplished by coding bi-weekly timesheets. A daily code of "1" indicates a one-way commute and "2" shows a two-way commute. The computed fringe benefit is added to gross wages each payday, and is subject to all income and employment taxes. This amount is also reported on the employee's W-2 tax information form.

2. Traffic Tickets – A County employee shall be solely responsible for payment of any fines associated with any traffic tickets (red light, parking, speeding, etc.) incurred while operating a County vehicle, or personal use vehicle while on County business.

III. Fleet Management Advisory Committee

- A. The purpose of this committee is to assist the Fleet Management Division in the development and implementation of policies and procedures involving the use and assignment of County-owned vehicles. The committee meets annually and as necessary.
- B. Committee representation consists of Agency Fleet Coordinators and Fleet Management Division administrative staff.
- C. Each agency head shall appoint an employee to serve on the Fleet Management Advisory Committee. Each committee member will assist in the implementation and distribution of vehicle utilization and assignment procedures within the member's parent agency.
- D. Each member shall maintain a current file of vehicle assignments and bi-weekly Vehicle Operator's Official Logs.

Appendix I

- A. Procedure Implementation Responsibilities

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1. Chief Administrative Officer (CAO)
 - a. Approves vehicle assignment policies.
 - b. Sole approving authority for all vehicle assignments (i.e., Designated Work Day Use, Designated Partial Commute, Designated Take Home and Designated Personal Assignments).
 - c. Reserves the right to delegate signature authority to agency heads for agency vehicle assignments. However, maintains sole signature authority for all agency head vehicle assignments.

2. Director, Office of Central Services (OCS)
 - a. Provides overall management of all vehicles owned and/or operated by the Prince George's County Government; may meet annually with department heads.
 - b. Enforces policies and procedures relative to vehicle assignment and utilization.
 - c. Monitors vehicle assignments and utilization for all agencies on a continuing basis and conducts an annual review of vehicle assignments, in coordination with using agencies.
 - d. Conducts cost-benefit analysis of proposed Designated Partial Commute, Designated Take Home, and Designation Personal vehicle assignments to determine whether a proposed assignment is to the County's advantage.
 - e. Develops data involving the utilization, maintenance and operating costs of vehicles, and distributes information to agency heads to assist them in establishing and carrying out sound management of transportation assets.

3. County Fleet Administrator
 - a. Meets annually with each agency head or designee to review vehicle requirements and develops a viable allocation assignment and replacement program for the CAO's approval.

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- b. Analyzes Vehicle Assignment Requests submitted by agencies for compliance with this Procedure, and, if necessary, prepares appropriate recommendations for action by the CAO/agency head.
 - c. Approves re-filed Vehicle Assignment Requests previously approved by the CAO/agency head, if there are no substantial changes from the information originally submitted.
 - d. Maintains the master file of all Vehicle Assignment Request forms (PGC Form 923) submitted by agencies. Meets annually with the Office of Finance to review Agency Vehicle Allocation Plans and changes in vehicle assignments.
 - e. Ensures that a copy of the Vehicle Assignment Request Form is sent to the Accounting Division, Office of Finance.
 - f. Pursuant to Administrative Procedure 621 - Red Flag Program, the County Fleet Administrator (also known as the Program Facilitator) serves as the County's liaison with the Motor Vehicle Administration (MVA).
4. Fleet Management Advisory Committee
- a. Meets annually, as needed, to assist in the implementation and distribution of vehicle utilization procedures within each member's parent agency.
5. Director, Office of Finance
- a. Enforces policies and procedures involving Federal and State taxation on the personal use (including commuting) of County-provided vehicles.
 - b. Processes payroll adjustments for the value of non-business (personal) use of County vehicles. Submits all forms/reports and remits withheld taxes to Federal and State taxing authorities.
 - c. Collects commuter vehicle charge via payroll deduction. Distributes collected revenues to

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- the Vehicle Maintenance Internal Service Fund.
 - d. Maintains file records required by law, policy or procedure.
 - e. Within one month after the end of each calendar quarter, submits Missing Auto Log Report, which lists Vehicle Operator's Official Logs that are more than 30 days overdue, to the Chief Administrative Officer and/or Council Administrator.
6. Agency Head
- a. Prepares, approves and submits an Agency Vehicle Allocation Plan, utilizing the Agency Vehicle Allocation Worksheet as required under this procedure.
 - b. Informs the County Fleet Administrator and the Finance Director of designated agency vehicle coordinator/member of Fleet Management Advisory Committee.
 - c. Conducts periodic and annual reviews of vehicle assets to validate vehicle requirements; monitors and approves vehicle utilization and fringe benefit values.
 - d. Develops appropriate policies and procedures on the daily management and oversight of agency vehicles.
 - e. Directs internal assignments of vehicles to ensure that vehicles are used effectively and efficiently, and that they are used as authorized, and drivers are informed of their operational and financial responsibilities involving these assignments.
 - f. Maintains records to provide sound vehicle assignments and comply with the requirements of Federal and State taxing authorities.
 - g. Regularly reviews Vehicle Operator's Official Logs and implements procedures for their timely submission according to schedules established by the Office of Finance.
 - h. Reviews Vehicle Assignment Request (VAR) forms submitted by employees assigned a Work Day Assignment, Partial Commute, Take Home or Personal Vehicle Assignment for compliance with this Procedure; and, upon

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receipt of CAO delegation of signature authority, approves and signs VARs and forwards same to the County Fleet Administrator.

- i. Administers an agency vehicle pool to supplement the central motor pool, when deemed appropriate by the Director, Office of Central Services.
7. Agency Vehicle Coordinator
- a. Maintains a current inventory of vehicles assigned to the agency and their locations.
 - b. Maintains a current list of employees with an assigned vehicle.
 - c. Coordinates the completion and timely processing of Vehicle Assignment Request forms, and Vehicle Operator's Official (mileage) Log.
 - d. Ensures that vehicle preventive maintenance (PM) service is scheduled upon receipt of the monthly PM schedule.
 - e. Represents his/her agency on the Fleet Management Advisory Committee.
 - f. Coordinates the processing of vehicle turn-in forms and changes in vehicle assignments.
8. Assigned Vehicle Operator
- a. Maintains a valid driver's license and obeys all laws and administrative procedures pertaining to the operation of a motor vehicle. Immediately reports to agency head, in writing, license suspensions or revocations, and arranges to turn over the vehicle and all keys to agency head.
 - b. Verifies and acknowledges information on Vehicle Assignment Request form (PGC Form 923).
 - c. Daily completes the Vehicle Operator's Official Log (PGC Form 3279) for a two-week period coinciding with the County bi-weekly pay period, if the vehicle assignment is Designated Take Home or Designated Personal. Submits the completed bi-weekly

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- log to the designated agency vehicle coordinator, retaining the pink copy.
- d. Partial Commute vehicle operators must ensure timesheets are properly coded (see Section II, D, 1, b).
- e. Complies with Administrative Procedure 625, Vehicle and Heavy Equipment Use, Repair and Maintenance Standards.

Appendix II

Forms

A. Vehicle Assignment Request (Attachment A)

This form is completed by the requesting agency and signed by the assigned vehicle operator. The justification section must be completed and the information verifiable.

B. Vehicle Operator's Official Log (Attachment B)

This form is to be completed by vehicle operators who are assigned Designated Take Home or Designated Personal assignments and submitted to the agency vehicle coordinator. Detailed instructions are on the reverse side of the form.

C. Annual Lease Value Table (Contact Fleet Management for Lease Values)

Information to be used by assigned vehicle operators when completing the Vehicle Assignment Request form.

D. Agency Vehicle Allocation Plan Worksheet (Attachment C)

To be used by the agency head in developing the Vehicle Allocation Plan and individual Vehicle Assignment Requests. This form will be submitted with the Agency Vehicle Allocation Plan.

IV. Records

- A. The County Fleet Administrator will maintain the following records:

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1. Copies of vehicle purchase orders
2. Vehicle data including:
 - a. Vehicle Identification Number (VIN)
 - b. Vehicle spec group data
 - c. License tag and title data
 - d. Maintenance data
 - e. Mileage and fuel consumption data
3. Vehicle Assignment Request forms (PGC Form 923) master file
4. County employees' drivers license information and records.

B. The Office of Finance, Accounting Division, will maintain the following records:

1. Copies of Vehicle Assignment Request (VAR) forms
2. Vehicle Operator's Official Logs

V. Definitions

- A. Automobile - a motorized, wheeled vehicle manufactured primarily for use on public streets, roads and highways.
- B. Commuter Miles - miles traveled between an employee's overnight parking location (in-County residence or County facility) and regular place of employment.
- C. Vehicle Fringe Benefit Tax - a tax levied by the Federal Government under Internal Revenue regulations on the fair market value of an employee's non-business use (including commuting) of a County-provided vehicle.

EFFECTIVE DATE: This procedure supersedes Administrative Procedure 610 issued March 23, 1998, Administrative Procedure 610 issued February 26, 1992, and becomes effective on the date of issuance.

Date

Dr. Jacqueline F. Brown
Chief Administrative Officer

**FORMS, REPORTS, SCHEDULES
MENTIONED:**

Vehicle Assignment Request Form
Vehicle Operator's Official Log
Agency Vehicle Allocation Worksheet

INDEXING:

Vehicle Assignment
Policies and Procedures
Fringe Benefit Value
Personal Use of County Vehicles
Mileage Logs
Forms and Procedures