

SUBJECT: Vehicle Assignments, Use and Charges – Including Internal Revenue Fringe Benefit Costs.

PURPOSE: To provide Appointing Authorities and Vehicle Coordinators with operational policies involving the management, assignment and use of County-owned or leased motor vehicles, including Internal Revenue Service reporting and taxation requirements.

SCOPE: Covers the processes necessary to manage the assignment and use of all County-owned or leased passenger vehicles assigned to County agencies. 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; Director, Office of Management and Budget

PROCEDURE:

The procedure for verifying and modifying an agency's vehicle needs and assignments will be as follows:

- A. In August of each year, the Fleet Administrator will distribute a current inventory and Vehicle Allocation Plan (VAP) to each agency for all passenger vehicles maintained by the Fleet Management Division. Each agency will review the VAP and inventory for accuracy and assess ongoing agency vehicle needs. A VAP worksheet is attached as Appendix 9.5.
- B. Agency Vehicle Coordinators and the Fleet Management Division will meet annually in September to review agency vehicle needs to include allocation, assignments, and replacements as well as to discuss fleet management related issues. The Agency Vehicle Coordinators will bring any requests to change the agency's vehicle allocation to the meeting.
- C. The County Fleet Administrator will prepare recommendations for review by the Director of OCS, Director of Management and Budget and the CAO.
- D. The CAO will approve or disapprove all modifications requested to the Agency Vehicle Allocation Plans and will return them to the County Fleet Administrator via the Director of OCS for appropriate action. The Fleet Administrator will advise agencies of the results of their requests and will make appropriate budgetary recommendations.
- E. Vehicle Assignment Request and Fringe Benefit Computation Forms (VAR – PGC Form 923) will be prepared for all new vehicle assignments meeting the requirements outlined in this procedure. VAR's will be completed by agencies and forwarded to the County Fleet Administrator to be reviewed for compliance with vehicle assignment policies. VAR's will then be forwarded with recommendations to the CAO for final approval. VAR's will be returned to the County Fleet Administrator who will forward copies of the approved requests to the Office of Finance. Updated VAR's must be submitted for approval every four years by mid-January following a Gubernatorial General Election, or whenever a change in a vehicle assignment occurs to include a termination, vehicle change, or address change.

This procedure supersedes Administrative Procedure 610 issued March 23, 1998, and also the February 26, 1992 and September 2, 2003 revisions.

EFFECTIVE DATE: This Administrative Procedure becomes effective on the date of issuance.

10/18/2011

Date

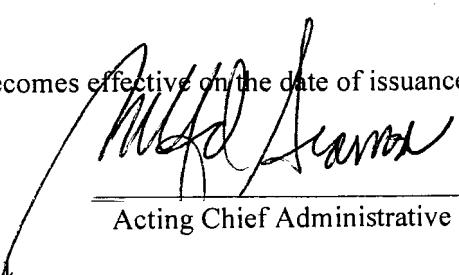

Acting Chief Administrative Officer

TABLE OF CONTENTS:

1. INTRODUCTION	3
1.1 Background	3
1.2 Exceptions	3
1.3 Failure to Comply with the Policies and Procedures	3
2. DRIVER ELIGIBILITY AND USAGE OF COUNTY VEHICLES	3-6
2.1 Driver Eligibility	3
2.2 Driver Record Review	3-4
2.3 Permissible Use of County Vehicles	4
2.4 Vehicle Log Reporting Requirements	4
2.5 Safety	5
2.6 Motor Vehicle Violations	5
2.7 Accident Guidelines and Reporting	6
3. DRIVER ASSIGNMENT CLASSIFICATIONS	6-9
3.1 Assignment Criteria	6
3.2 County Vehicle Options	6-8
3.3 Personal Vehicle Options	8-9
4. FRINGE BENEFIT TAX LIABILITY	9-10
4.1 Tax Reporting	9-10
4.2 Tax Exemptions	10
5. VEHICLE MODIFICATION	10
6. FUEL	10
7. MAINTENANCE AND REPAIR	11
8. RESPONSIBILITIES	11-14
8.1 Chief Administrative Officer	11
8.2 Director, Office of Central Services	11
8.3 County Fleet Administrator	11-12
8.4 Fleet Management Advisory Committee	12
8.5 Director, Office of Finance	12
8.6 Director, Office of Management and Budget	12
8.7 Appointing Authority	13
8.8 Agency Vehicle Coordinator	13
8.9 Authorized Driver	14
9. APPENDICES	14-15
9.1 Pool Vehicle Usage Log	14
9.2 Monthly Vehicle Mileage and Expense Log for Income Tax Filings ..	14
9.3 Vehicle Assignment Request and Fringe Benefit Computation Form ..	14
9.4 Automobile Allowance Application	14
9.5 Agency Vehicle Allocation Plan (VAP) Worksheet	15
9.5 Driver's Handbook	15

1. INTRODUCTION:

1.1 BACKGROUND

The County vehicle fleet represents a substantial commitment 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 made by the Office of Central Services. Appointing Authorities are responsible for determining and requesting individual vehicle assignments to best meet agency requirements that comply 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.

1.2 EXCEPTIONS

Exceptions to any of the provisions of this procedure require advance written authorization from the Chief Administrative Officer.

1.3 FAILURE TO COMPLY WITH THE POLICIES AND PROCEDURES

Failure to comply with this Administrative Procedure may subject an employee to disciplinary action, including termination.

2. DRIVER ELIGIBILITY AND USAGE OF COUNTY VEHICLES:

Only authorized drivers are eligible to drive a County vehicle. Temporary and contract workers are prohibited from operating a County vehicle unless authorized in writing by the Chief Administrative Officer. The privilege to drive a County vehicle is contingent upon compliance with this Administrative Procedure and Administrative Procedure 621.

2.1 DRIVER ELIGIBILITY

Authorized drivers of County vehicles must have a valid driver's license appropriate for the class of vehicle driven.

No County employee or authorized individual shall be allowed to operate a motor vehicle while on County business for the following reasons:

- driver's license is suspended or revoked; or
- driver's record shows an accumulation of six or more points (four or more for Fire Department employees).

Any employee or authorized individual who operates a motor vehicle during any of the conditions above may be subject to disciplinary action for willful misconduct, up to and including dismissal from County employment.

2.2 DRIVER RECORD REVIEW

Prince Georges County Government participates in the State of Maryland Motor Vehicle Administration's program that monitors State and local government employees' driving records for any violations (i.e., speeding, reckless driving, accidents, DWI, DUI, expired license). See Administrative Procedure 621 – Red Flag Program for further information.

Drivers with out-of-state licenses must provide a certified copy of their driving record to the agency prior to the completion of a Vehicle Assignment Request form, and annually thereafter. Drivers with out-of-state licenses must notify the Agency Vehicle Coordinator in the event they accumulate four or more points on their driving record. This notification must occur within ten (10) days of the points being assessed.

2.3 PERMISSIBLE USE OF COUNTY VEHICLES

County vehicles are to be used to conduct official County business. Whenever possible, trips should be planned to coincide with other authorized driver travel requirements so that vehicles are used efficiently and economically.

- a. Passengers in County automobiles are limited to persons being transported in connection with County business. County-operated buses are exempt from this provision. Law enforcement personnel should consult Departmental general orders for guidelines on this subject.
- b. There shall be no smoking in County vehicles.
- c. County vehicles not assigned as Take Home will be parked at the employee's or authorized individual's primary work site.
- d. County vehicles will not be retained overnight outside of the County unless pre-approved by the CAO.
- e. Aside from commuting for Take Home vehicle assignments approved by the Chief Administrative Officer, personal use of County vehicles is to be restricted to the maximum extent possible. Use of County vehicles on non-business days for non-business purposes is strictly prohibited. Abuse of this privilege will have severe repercussions.

2.4 VEHICLE LOG REPORTING REQUIREMENTS

A Pool Vehicle Usage Log shall be maintained by Agency Vehicle Coordinators for each of its agency's motor pool vehicles. Log entries shall include date of use, operator's name, purpose of use, destination and beginning and ending odometer readings. Logs should be complete, accurate and available for audit by the County's Fleet Management Division at any time. A Vehicle Usage Log is included as Appendix 9.1.

The authorized take home assignment of County vehicles is a taxable fringe benefit. Therefore, employees in this category will have the full annual lease value of the assigned vehicle and the associated fuel usage added to their taxable compensation. Employees who wish to claim business use expenses with annual income tax filings will be personally responsible for maintaining adequate documentation that meets Internal Revenue Service requirements. A sample log of the information required by the Internal Revenue Service is attached as Appendix 9.2 for employee convenience. For more information on the fringe benefit tax liability, please refer to Section 4 of this procedure.

2.5 SAFETY

All drivers shall operate County vehicles in compliance with the Motor Vehicle Laws of the jurisdiction in which the vehicle is being driven and in a manner that reflects concern for the safety and courtesy towards the public. Drivers may also consult Administrative Procedure 165 (County Risk Management Program) for additional safety guidelines.

- a. An authorized driver shall operate a County vehicle in accordance with any license requirements or restrictions, such as corrective lenses, daytime only, etc.
- b. The driver of a County vehicle shall take every precaution to ensure the safety of passengers. No person may ride in a County vehicle unless properly restrained by a seat belt or, in the case of children, an appropriate child safety seat. It shall be the driver's responsibility to ensure that all passengers are properly restrained.
- c. All traffic and parking laws are to be obeyed. Posted speed limits are not to be exceeded, nor is the vehicle to be operated above safe driving speeds for road conditions.
- d. The use of a wireless phone by the driver in a moving County vehicle is prohibited, except with the use of a hands-free device.
- e. The driver of a County vehicle shall take every precaution to ensure the safety of the vehicle and its contents. The driver shall lock the vehicle and take the keys, except in those instances when a commercial parking garage requires the keys be left with the vehicle.
- f. The driver of a County vehicle shall not leave the vehicle idling for more than five (5) minutes unless the driver is stuck in traffic, there are mechanical problems, or the vehicle is powering auxiliary equipment.
- g. Authorized drivers of County vehicles are personally responsible for vehicles operated by them. If a County vehicle is damaged beyond repair as a result of misuse or gross negligence, the operator of the vehicle may be required to make restitution of the difference between the amount obtained as salvage value and the amount of the then current wholesale value of the vehicle as reported in the *National Auto Research Black Book Used Car Market Guide, MD Edition*.

2.6 MOTOR VEHICLE VIOLATIONS

An authorized driver charged with a DWI, DUI, Reckless or Aggressive Driving, Excessive Speeding (over 15+ MPH), or a moving violation involving a fatality shall notify his/her Appointing Authority and Agency Vehicle Coordinator immediately, and in no case later than the following business day. In turn, the Agency Vehicle Coordinator shall notify the County's Fleet Administrator in writing within two business days of receiving notice of the charge. Failure to provide prompt notification as outlined above, may result in disciplinary action.

An authorized driver shall be solely responsible for the payment of any fines associated with any traffic violation (red light, parking, speeding, etc.). Failure to promptly pay a violation or fine may result in disciplinary action and/or an automatic payroll deduction to satisfy the violation and/or fine.

2.7 ACCIDENT GUIDELINES AND REPORTING

Authorized drivers involved in an accident while driving a County vehicle shall immediately contact the police. Notification shall also be made to the authorized driver's supervisor, vehicle coordinator, and departmental risk coordinator immediately, or no later than the following business day, even if no other vehicle is involved or there are no apparent injuries or damages. Please refer to Administrative Procedure 165 pertaining to the County's Risk Management Program and the Driver's Handbook for further direction on accident reporting.

3. DRIVER ASSIGNMENT CLASSIFICATIONS

3.1 ASSIGNMENT CRITERIA

Assignment of a County vehicle to an individual authorized driver is based solely on the requirement for official use, and should result in the most effective and economical use of the vehicle. In assigning County vehicles, Appointing Authorities shall consider the driver's expected official mileage accumulation, specific field assignment, and the need for specialized vehicle equipment in the performance of the driver's job.

3.2 COUNTY VEHICLE OPTIONS

- **Fleet Management Pool Vehicle Use** - The Fleet Management Division operates a motor pool available for daily and long-term rentals. Agencies should consult the Fleet Management Division on the current motor pool rental rates.
- **Agency Pool Vehicle Use** - An agency may maintain an internal vehicle pool when it can demonstrate the reoccurring need among agency employees and it is impractical to use or have access to the Fleet Management Division motor pool. Agency pool vehicles may be specially outfitted with agency equipment and are available to agency employees for work day use only.

Agencies must maintain a Pool Vehicle Usage Log for each vehicle in its motor pool. A copy of the log is attached as Appendix 9.1. These logs shall be available for inspection at any time by the Fleet Management Division.

The Fleet Management Division should be consulted on the process for establishing an agency motor pool. A Vehicle Assignment Request and Fringe Benefit Form must be completed and signed by the Fleet Administrator.

- **Work Day Use** – This type of assignment will be made **only** to those employees whose responsibilities absolutely require daily use of a County vehicle based on the criteria listed below.

1. The employee's assigned duties require more than sixty percent of their working hours be spent away from their primary work location conducting investigations, inspections, deliveries, enforcement, community outreach or maintenance activities in the field or at multiple locations;

2. The assigned vehicle is outfitted with specialized tools, equipment or stored records unique to the employee which are used in conjunction with their assigned duties;
3. This assignment is subject to ongoing review and must meet minimum annual usage criteria of 7,500 miles per year.

Note 1: These vehicles must remain parked after duty hours at the employee's primary work location. If the employee to whom the vehicle is assigned is absent from duty for more than five consecutive work days, the vehicle keys shall be returned to the agency Vehicle Coordinator. A Vehicle Assignment Request and Fringe Benefit Form must be completed and signed by the Chief Administrative Officer.

Note 2: Agency pool vehicles or Fleet Management pool vehicles are to be used by Agency staff whose primary vehicle use is to attend meetings.

- **Take Home** – This vehicle assignment allows an employee to commute between home and work. Incidental personal use of a County vehicle is permitted when such use is a de minimus distance from the residence of record, or from the route of official use of the vehicle, and when such use does not adversely affect the vehicle or the public perception of the County. Vacations, recreation trips and any other personal uses on non-business days are strictly prohibited. Abuse of this privilege may result in immediate revocation of the assignment and such other disciplinary actions as prescribed in the Personnel Policy Manual.

This vehicle assignment must be authorized by the Chief Administrative Officer in advance. Appointing Authorities are not authorized to grant Take Home privileges to their employees with the exception of on-call and inclement weather situations as described below.

This category is intended for elected officials, select appointed County officials, public safety employees with arrest powers, K-9 officers and certain other public safety personnel. Any other requests for this assignment will be granted on the basis of job need and as such, detailed justification will be required that clearly substantiates the need for the take home privilege.

This designation applies only to employees that reside in the County unless otherwise approved by the Chief Administrative Officer. Off-duty use by law enforcement personnel will adhere to departmental general orders.

With the exception of law enforcement personnel as defined on Page 9, authorized drivers in this category are subject to taxation for the personal use such as commuting. A Vehicle Assignment Request and Fringe Benefit Computation Form #923 must be completed with the appropriate information to include the fair market value and annual lease value of the assigned vehicle. The vehicle's fair market value should be obtained from the Office of Central Services Fleet Management Division. The tax liability for employees in this category is detailed further in Section 4 of this procedure.

These vehicles 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 consecutive work days.

- **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 (DPWT), the Office of Information Technology and Communications (OITC) and the Office of Central Services (OCS) who are subject to call out on a rotating basis of not more than one week at a time. This assignment is restricted to IRS-designated qualified non-personal use vehicles which are clearly marked with County logos and which are designed or have been modified to carry tools, supplies and equipment necessary for the maintenance activities the personnel are on call for. This assignment is restricted to in-County locations only. These vehicles must revert to work day use or to the agency pool when the driver is not on-call.
- **Inclement Weather Take Home Vehicles** - These assignments are incident-specific and are authorized by the appointing authority to employees of the Office of Emergency Preparedness, DPWT, DER and OCS to take home four wheel drive vehicles during periods of snow or other weather emergencies if it is deemed in the best interest of the County. These take home assignments are temporary and are restricted to Prince George's County locations only. These vehicles must revert to work day use or to the agency pool at the conclusion of the emergency event.

3.3 PERSONAL VEHICLE OPTIONS

- **Mileage Reimbursement** – Employees may use their privately-owned vehicle on a reimbursement basis for official County business as outlined in the County's Travel Regulations (see Administrative Procedure 640). This non-taxable reimbursement can be claimed under pay category "023" using the biweekly time and attendance reporting system (ETS) along with trip details in the comments section of the timecard. For current mileage reimbursement rates, please refer to the County's annual budget ordinance legislation. Employees may also claim any unreimbursed mileage costs with their annual income tax filings.
- **Automobile Allowance** – As defined in CR-78-2001, County officials may elect to utilize their privately-owned vehicles for official County business and receive a bi-weekly allowance determined annually in November by the Office of Central Services Fleet Management Division. The allowance is equivalent to the average cost of providing a County vehicle to an employee. Eligible employees include:

- County Executive
- County Council Members
- Chief Administrative Officer
- Council Administrator
- Deputy Chief Administrative Officers
- Chief of Staff
- Appointing Authorities
- County Auditor

By accepting the allowance, participating employees must refrain from using any County vehicles and from submitting requests for reimbursement for mileage, fines, gasoline, oil, maintenance, repairs and similar costs.

This allowance is taxable income and reported along with other taxable wages in box one on the employee's annual W-2 information form. It is the employee's responsibility to maintain adequate records and other documentation to support expenses associated with operating its privately-owned vehicle for business purposes. If actual business expenses exceed the amount of the automobile allowance, it is the employee's responsibility to include these items with its annual income tax filing and is not entitled to any additional reimbursement from the County.

Participating employees must maintain a valid driver's license and immediately notify the Office of Finance of withdrawal or significant restrictions of driving privileges. The employee must also obtain insurance coverage at a level consistent with minimum requirements for the jurisdiction where its privately-owned vehicle is registered. This insurance policy will provide primary coverage for any damages or liability that may occur as a result of negligence while utilizing its private vehicle for County business purposes.

Eligible employees must submit an application annually by December 15 for approval by the Chief Administrative Officer for executive branch employees or to the Council Administrator for legislative branch employees. Approved applications will then be forwarded to the Office of Finance for processing with a copy to the Fleet Management Division. A copy of the application is attached as Appendix 9.4.

4. FRINGE BENEFIT TAX LIABILITY

4.1 TAX REPORTING

The non-business or personal use (to include commuting) of a County-owned or leased vehicle is a fringe benefit reportable as taxable income to the employee per the Internal Revenue Code. For operational efficiencies, the full annual lease value of the vehicle will be added to the employee's gross wages each payday and is subject to all income and employment taxes. The annual lease value is based on the fair market value of the vehicle. These values are obtained from the Office of Central Services Fleet Management Division. An adjustment "for tax purposes only" will be made to an employee's biweekly pay and is calculated by dividing the annual lease value by twenty-six pay periods.

The cost of all fuel withdrawn from County-owned pumps will also be added to the employee's wages at the end of the calendar year. The cost will be determined by multiplying the total miles driven by the IRS's current fuel rate. The Fleet Management Division will provide annual mileage reports to the Office of Finance by December 15th. Regular vehicle maintenance and insurance is not taxable.

Since 100% of the vehicle's full annual lease value will be reported on the authorized driver's W-2, the actual expenses associated with operating the vehicle for business purposes may be deducted on the employee's personal income tax filings. The amount that may be deducted depends on the business and personal miles driven during the year. Therefore, detailed logs should be maintained to document the actual usage. A sample log of the information required by the IRS is attached as Appendix 9.2 for employee convenience. The information recorded in these logs will be necessary for the completion of IRS Form 2106 *Employee Business Expenses*. Employees may wish to consult IRS Publication 463 – Travel, Entertainment, Gift, and Car Expenses at www.irs.gov or confer with a tax advisor for further information.

All employees or authorized individuals with Take Home assignments of a County-owned or leased vehicle are subject to this tax liability with the exceptions listed below. Appointing Authorities have no discretion to waive these statutory requirements.

4.2 TAX EXEMPTIONS

The Internal Revenue Code permits limited exemptions from the tax liability. These exemptions include:

- Full-time law enforcement officer who is employed on a full-time basis by the County; who is responsible for the prevention or investigation of a crime involving injury to persons or property (including apprehension or detention of persons for such crimes); who is authorized by law to carry a firearm, execute search warrants, and to make arrests (other than merely a citizen's arrest); and who regularly carries firearms (except when it is not possible to do so because of the requirements of undercover work). The County must authorize officer's personal use of the assigned vehicle (other than commuting that is considered a working condition benefit).
- Employees outside of the Police and Sheriff's departments claiming exemption to the tax liability for the reasons stated above will be required to provide supporting documentation. This may include a current certification card issued by the Maryland Police and Correctional Training Commission. Employees will be required to maintain current certification in order to continue under this tax exempt status.
- Civilians employed by public safety departments are neither exempt from IRS law nor this procedure.
- Employees or authorized individuals operating clearly “**marked**” police and fire vehicles who are required to use the vehicle for commuting and, when not on a regular shift, are on call at all times. Any personal use other than commuting is prohibited.
- Employees or authorized individuals required to use a county-provided vehicle to perform assigned duties and responsibilities for the government who have been assigned a workday use vehicle that is not used for commuting or other personal reasons.

5. VEHICLE MODIFICATION

Modifications to County vehicles for personal reasons are prohibited. If necessary for official County business, the Fleet Management Division may approve the modification of a County vehicle. Bumper stickers are prohibited.

6. FUEL

County vehicles shall be fueled at the designated County fuel sites except for emergencies or rare and unusual instances when such use is not possible. A PIN number must be obtained from the departmental vehicle coordinator in order to utilize the automated fuel system. Authorized drivers should consult the Driver's Handbook for fuel site locations and further information on the system.

7. MAINTENANCE AND REPAIR

Authorized drivers who are assigned a vehicle share responsibility with the Agency Vehicle Coordinator for assuring that their assigned vehicle is properly maintained in accordance with the maintenance schedule established by the Fleet Management Division. Please consult Administrative Procedure 625 – Vehicle and Heavy Equipment Use, Repair and Maintenance Standards or the Driver’s Handbook for further information pertaining to routine maintenance and emergency repairs.

Authorized drivers of pool vehicles are responsible for reporting observed mechanical problems to the Agency Vehicle Coordinator or the Fleet Management Division.

8. RESPONSIBILITIES

8.1 CHIEF ADMINISTRATIVE OFFICER

- a) Approves vehicle assignment policies.
- b) Approves agency Vehicle Allocation Plans when fleet modification is requested.
- c) Approves all Take Home and Work Day Use vehicle assignments.
- d) Approves any vehicle retained overnight out of the County.

8.2 DIRECTOR, OFFICE OF CENTRAL SERVICES

- a) Provides overall management of all vehicles owned and/or operated by the Prince George’s County Government; may meet annually with appointing authorities. Enforces policies and procedures relative to vehicle assignment and utilization.
- b) Monitors vehicle assignments and utilization for all agencies on a continuing basis and conducts an annual review of Vehicle Allocation Plans, in coordination with using agencies.
- c) Conducts cost-benefit analysis of proposed vehicle assignments to determine whether a proposed assignment is to the County’s advantage.
- d) Develops data involving the utilization, maintenance and operating costs of vehicles, and distributes information to Appointing Authorities to assist them in establishing and carrying out sound management of transportation assets.

8.3 COUNTY FLEET ADMINISTRATOR

- a) Meets annually with each Appointing Authority or designee to review vehicle requirements and develops a viable allocation assignment and replacement program for the CAO’s approval.
- b) Analyzes Vehicle Assignment Requests submitted by agencies for compliance with this Procedure, and, if necessary, prepares appropriate recommendations for action by the CAO/appointing authority.

- c) Maintains record of all original Vehicle Assignment Request and Fringe Benefit Computation Forms (PGC Form 923); copies of all vehicle purchase orders; County employees' drivers license information and records; and vehicle data to include vehicle identification numbers; license, tag and title data; maintenance data; and mileage and fuel consumption data.
- d) Maintains master inventory of the fuel PIN numbers; disables PINs upon notification by the agency Vehicle Coordinators of terminated or transferred employees; and forwards fuel PIN report to Agency Vehicle Coordinator annually for review and verification.
- e) Meets annually with the Office of Management and Budget to review Agency Vehicle Allocation Plans that have budgetary implications.
- f) Ensures that copies of Vehicle Assignment Request and Fringe Benefit Computation Forms are sent within five (5) business days after receipt to the Office of Finance Accounting Division.
- g) 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).
- h) Forwards fuel report for the period of December 1 through November 30 for all taxable Take Home assignments to the Office of Finance Accounting Division by December 15 annually.

8.4 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 in September and as necessary.
- b) Each Appointing Authority shall appoint a Vehicle Coordinator to serve on the Fleet Management Advisory Committee. Each Vehicle Coordinator will assist in the implementation and distribution of vehicle utilization and assignment procedures within the coordinator's agency.
- c) Committee representation consists of Agency Vehicle Coordinators and Fleet Management Division administrative staff.

8.5 DIRECTOR, OFFICE OF FINANCE

- a) Enforces policies and procedures involving Federal and State taxation of County-provided vehicles.
- b) Processes payroll adjustments for the annual lease value of County vehicles and associated fuel usage for taxable employees with Take Home assignments. Submits all forms/reports and remits withheld taxes to Federal and State taxing authorities.
- c) Maintains copies of all Vehicle Assignment Request and Fringe Benefit Computation Forms for those with taxable assignments only.

8.6 DIRECTOR, OFFICE OF MANAGEMENT AND BUDGET

- a) Annually reviews agency Vehicle Allocation Plans that include modifications and/or enhancements that would have a budgetary impact, prior to submission to the CAO for approval.

8.7 APPOINTING AUTHORITY

- a) Prepares, approves and submits an Agency Vehicle Allocation Plan to the Fleet Administrator by September annually.
- b) Informs the County Fleet Administrator and the Finance Director of the designated Agency Vehicle Coordinator/member of the Fleet Management Advisory Committee.
- c) Conducts periodic and annual reviews of vehicle assets to validate vehicle requirements; monitors and approves vehicle utilization.
- d) Develops appropriate policies and procedures on the daily management and oversight of agency vehicles.
- e) Ensures 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) Reviews and approves Vehicle Assignment Request and Fringe Benefit Computation Forms submitted by employees for compliance with this Procedure before submission to the Fleet Administrator.

8.8 AGENCY VEHICLE COORDINATOR

- a) Maintains a current inventory of vehicles assigned to the agency to include the authorized drivers and their locations.
- b) Maintains a current and accurate accounting of all fuel PIN numbers issued to the agency and notifies the Fleet Management Division within two business days of any termination or transfer of an employee with an assigned PIN.
- c) Maintains a usage log for each vehicle in the agency's motor pool. Log entries should include the date of use, the operator's name, purpose, destination and ending odometer reading. Logs should be complete, accurate and available for audit by the County's Fleet Management Division at any time.
- d) Performs inspection of pool vehicles after each use and confirms odometer reading for usage log.
- e) Performs monthly inventory of work day use assignments to ensure that vehicles are in fact parked at work location after hours. Any suspected unauthorized Take Home use will be reported to the Appointing Authority for appropriate action.
- f) Ensures that keys to agency vehicles are properly secured and that no vehicle is issued as a take home vehicle without the appropriate approvals as described in this procedure.
- g) Coordinates the completion and timely processing of Vehicle Assignment Request and Fringe Benefit Computation Forms.
- h) Ensures that vehicle preventive maintenance (PM) service is scheduled upon receipt of the monthly PM schedule.
- i) Represents his/her agency on the Fleet Management Advisory Committee.
- j) Coordinates the processing of vehicle turn-ins and changes in vehicle assignments.
- k) Notifies County's Fleet Administrator in writing within two business days of receiving notice of a moving violation or a must appear violation by one of its agency's authorized drivers.
- l) Maintains a current file of all Vehicle Assignment Requests and Fringe Benefit Computation Forms.

8.9 AUTHORIZED DRIVER

- 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 appointing authority, in writing, license suspensions or revocations, and arranges to turn over the vehicle and all keys to Appointing Authority.
- b) Notifies Appointing Authority and Vehicle Coordinator of any tickets received while operating a County vehicle and understands that that it is his/her sole responsibility for payment of any fines associated with such tickets.
- c) Immediately reports any accidents while driving a County vehicle to supervisor, Agency Vehicle Coordinator and their Risk Management Coordinator no later than the following business day.
- d) Verifies and acknowledges information on Vehicle Assignment Request and Fringe Benefit Computation Form (PGC Form 923) for Take Home and Work Day Use assignments only.
- e) Understands that the full Annual Lease Value of the assigned vehicle and any fuel dispensed from County pumps will be assessed as taxable compensation for Take Home assignments.
- f) Complies with Administrative Procedure 625, Vehicle and Heavy Equipment Use, Repair and Maintenance Standards.
- g) Understands that failure to comply with the rules outlined in this procedure may result in the revocation of County vehicle privileges and possible disciplinary action.

9. APPENDICES

9.1 POOL VEHICLE USAGE LOG

This log shall be maintained by Agency Vehicle Coordinators for each of its agency's motor pool vehicles. Log entries shall include date of use, operator's name, purpose of use, destination and beginning and ending odometer readings. Logs should be complete, accurate and available for audit by the County's Fleet Management Division at any time.

9.2 SAMPLE MONTHLY VEHICLE MILEAGE AND EXPENSE LOG FOR INCOME TAX FILINGS

This sample log may be used by authorized drivers to document vehicle-related business expenses for use with personal income tax filings. The Internal Revenue Service requires adequate recordkeeping to substantiate the official business use of the assigned vehicle.

9.3 VEHICLE ASSIGNMENT REQUEST AND FRINGE BENEFIT COMPUTATION FORM

This form is completed by the requesting agency and signed by the driver. The justification section must be completed and the information verifiable. This form must be approved by the Chief Administrative Officer for both Work Day Use and Take Home assignments prior to the issuance of the vehicle.

9.4 AUTOMOBILE ALLOWANCE APPLICATION

This application must be completed annually by December 15 for eligible employees interested in participating in the Automobile Allowance Program. This program provides a bi-weekly allowance for participating employees who elect to use their privately-owned vehicles in lieu of a County-owned vehicle. Approval must be obtained by the Chief Administrative Officer for executive branch employees or the Council Administrator for legislative branch employees. Approved applications will then be forwarded to the Office of Finance for processing with a copy to the Fleet Management Division.

9.5 AGENCY VEHICLE ALLOCATION PLAN WORKSHEET

This worksheet is used annually by the Office of Central Services to review agency vehicle allocations and identify future needs. This form must be forwarded to the Fleet Administrator annually in September by Appointing Authorities. The Office of Central Services will forward the Allocation Plans with the budgetary impact to the Chief Administrative Officer for final review and approval. Final forms will be returned to Appointing Authorities by the County's Fleet Administrator for inclusion in the annual budget submission.

9.5 DRIVER'S HANDBOOK

This concise guide provides authorized drivers with pertinent information on the operation of County vehicles such as important telephone numbers, fueling information, driver responsibilities, emergency repairs, and violations, to name a few. Authorized drivers are strongly encouraged to review the handbook and maintain a copy in the assigned vehicle at all times.

Pool Vehicle Usage Log

Department

Vehicle Coordinator

Vehicle #

ADMINISTRATIVE PROCEDURE 610 - APPENDIX 9.1

SAMPLE MONTHLY VEHICLE MILEAGE AND EXPENSE LOG FOR INCOME TAX FILINGS

THIS IS NOT AN OFFICIAL INTERNAL REVENUE FORM

NAME: _____			TAX YEAR: _____		MONTH: _____				
VEHICLE INFORMATION:		Year _____	Make _____	Model _____					
DATE	DESTINATION (City, Town, Area)	BUSINESS PURPOSE	ODOMETER READINGS		MILEAGE BREAKDOWN			EXPENSES* (Gas, oil, tolls, etc.)	
			BEGIN	END	OFFICIAL	COMMUTE	OTHER	TYPE	AMOUNT
		BEGINNING ODOMETER →	0						
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
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16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
ENDING ODOMETER →			0						
TOTAL MILES DRIVEN THIS MONTH →			0						
TOTAL BUSINESS, COMMUTING AND OTHER PERSONAL MILES THIS MONTH →			0	0	0				
TOTAL MONTHLY EXPENSES									0

*Receipts should be attached as supporting documentation

PRINCE GEORGE'S COUNTY – APPLICATION FOR AUTOMOBILE ALLOWANCE

Employee Name (Print or type)	Driver's License: State – ID No.	Exp. Date
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This application is submitted to request an automobile allowance under the following terms and conditions:

1. I meet the eligibility criteria established by the County Council Resolution (CR-78-2001) creating this automobile allowance program. It is my responsibility to notify County officials immediately of any disqualifying change of employment status.
2. The annual amount of the automobile allowance is equivalent to the average cost of providing a County vehicle to an employee. By November 15, the Office of Central Services will calculate the average cost each calendar year. Unless notified otherwise, I will submit a renewal application by December 15 to either the Chief Administrative Officer or Council Administrator for approval. The Director of Finance will convert the allowance to a biweekly dollar amount for each tax year.
3. The automobile allowance will be deducted from the agency appropriation as a compensation expense item. The automobile allowance is taxable compensation because this program would be considered a non-accountable plan as defined by IRS regulations. The allowance will be paid with the biweekly payroll and reported along with other taxable wages in box one on my annual W-2 information form.
4. It is my personal responsibility to maintain adequate records and other documentation to support expenses associated with operating my personal vehicle for business purposes. If actual business expenses exceed the amount of the automobile allowance, it is my responsibility to include these items with my annual income tax filing and I am not entitled to any additional reimbursement from the County. [Note: Before submitting this application, the County strongly recommends checking with a knowledgeable advisor(s) about the legal and tax consequences of your participation.]
5. Prior to submitting this request for an automobile allowance, I have returned all County-owned vehicles and gasoline cards previously assigned to me and have also submitted any outstanding vehicle logs, if any. (Note: The automobile allowance will not start before these matters are resolved.)
6. By accepting this automobile allowance, I am required to use my personal vehicle when driving for County business purposes. I will refrain from using County pool vehicles; submitting any expense reimbursement requests for mileage and any other costs, fines, or penalties associated with operating my personal vehicle; or utilizing County-owned credit cards or County-owned facilities for gasoline, oil, maintenance, repairs, or similar costs. [Note: Limited use of a County vehicle is permitted when approved by the Chief Administrative Officer, e.g., repair/service of personal vehicle.] I will notify the Chief Administrative Officer and the Director of Finance if my personal vehicle is unavailable for business use for any period exceeding fourteen consecutive calendar days.
7. I will maintain a valid driver's license and keep my personal vehicle in good working order. I will immediately notify County officials of withdrawal or significant restrictions of my driving privileges.
8. By accepting this allowance, I agree to obtain insurance coverage at a level consistent with minimum requirements for the jurisdiction where my personal vehicle is registered. This insurance policy will provide primary coverage for any damages or liability that may occur as a result of my negligence or other authorized users while utilizing my vehicle for County business purposes.
9. Failure to comply with these requirements will jeopardize future participation in this program.

My below signature signifies confirmation, agreement, and understanding of these terms and conditions.

Employee Signature and Date

Agency

Approving Signature and Date

Effective Date

Vehicle Allocation Plan

Department / Agency: _____

Date: _____

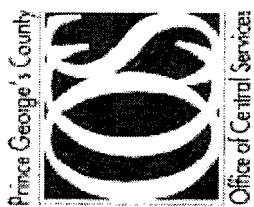
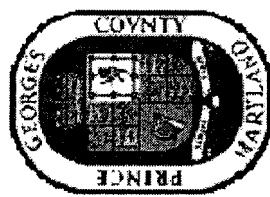
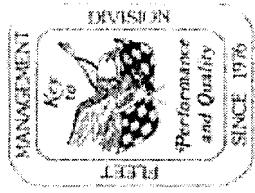
* This is the per unit maintenance charge for this type of vehicle in the previous fiscal year.

Proposed Changes to Agency's Allocation:

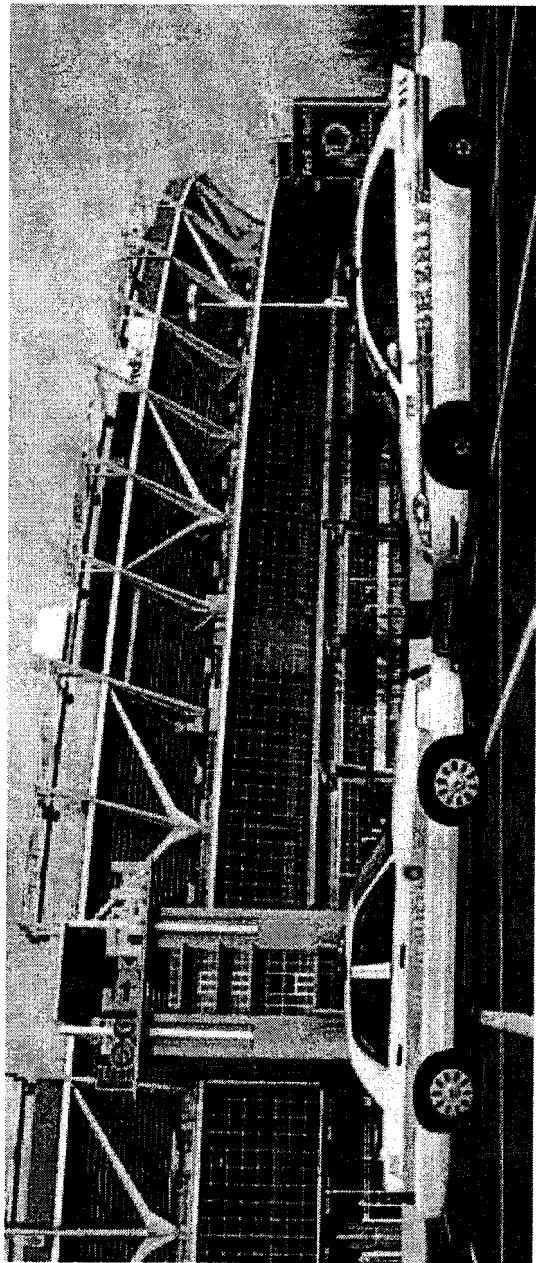
Department Head Authorization:

Date: _____

ADMINISTRATIVE PROCEDURE 610 -APPENDIX 9.6



Driver's Handbook



COUNTY FLEET ADMINISTRATOR: (301) 808-1715

PETROLEUM MANAGER: (301) 808-1731

CENTRAL VEHICLE MAINTENANCE FACILITY: (301) 808-1787 OR 1788

8019 Central Avenue, Capitol Heights, MD 20743

REPAIRS/EMERGENCIES/TOWING -- Hours of Operation: 6:30 a.m.-11:30 p.m., Monday thru Friday

AFTER-HOURS TOWING SERVICE: Ryons Towing (301) 627-0700 (Weekdays between 11:30 p.m. and 7:00 a.m. and Weekends)

CAR WASH LOCATIONS: Call Fleet Management at (301) 808-1715 for current vendor.

AUTOMATED FUEL SITE LOCATIONS

NORTHERN:

- Laurel Fire Co. #10, 7411 Cherry Ln. Laurel
- Bowie Fire Co. #39, 15454 Annapolis Rd., Bowie
- Public Works Garage, 7317 Northern Ave., Glendale
- College Park Co. #12, 8115 Baltimore Ave., College Park
- Police Station/Wildcroft, 6700 Riverdale Rd., Riverdale
- Chillum/Adelphi Fire Co. #34, 7833 Riggs Rd., Adelphi
- Beltsville Fire Co. #31, 4911 Prince George's Ave., Beltsville
- Bunker Hill Fire Co. 55, 3716 Rhode Island Ave., Mt. Rainier

CENTRAL:

- FO&M, 3415 Forestedge Rd., Forestville
- Equestrian Center, 5600 Water St., Upper Marlboro
- County Landfill, Brown Station Rd., Upper Marlboro
- Police Services Complex, 7600 Barlow Rd., Landover
- Bowie Police, 601 Crain Hwy, Rt 301, Upper Marlboro
- Public Works Garage/South, 8403 D'Arcy Road, Forestville
- Silver Hill Fire Co. 29, 3900 Old Silver Hill Rd., Silver Hill

GENERAL POLICIES

1. To the maximum extent possible, County-owned vehicles shall be used in the performance of local travel.
2. Vehicle operators must have a current, valid driver's license for the class of vehicle driven.
3. County vehicles shall be operated by County officials and authorized employees.
4. No County vehicle shall be operated unless all occupants are properly belted.
5. Individuals using a County-owned vehicle are responsible for the vehicles proper operation, care, and servicing. Damage resulting from abuse, misuse, or willful negligence will be considered just cause for repair, and/or loss of driving privileges as appropriate.
6. Vehicle operators shall adhere to careful and courteous driving practices and observe traffic laws and regulations at all times. Vehicle operators are responsible for the payment of all citations received while operating a County vehicle.
7. Passengers in County vehicles shall be authorized personnel only.
8. Overnight parking of County vehicles shall be within the confines of Prince George's County and at designated areas under County control. Any other arrangements must have prior written approval from the Chief Administrative Officer.

Fuel - Fuel must be drawn from the County-owned, automated fuel site locations listed on Page 1 of this booklet. Any inoperable pumps must be reported to the Petroleum Manager (301) 808-1731. When entering odometer mileage into the automated pump, ***do not enter tenths - use whole numbers only.***

Use of Automated Terminals:

To use the automated fuel system, you are required to enter the following information:

- 9-digit Agency/Vehicle Number
- Employee Fuel PIN--***This is NOT your Employee I.D. number, Public Safety Employee I.D. Number or any part of your Social Security Number. Every employee who needs fuel must obtain their own PIN from the Agency Vehicle Coordinator.***
- Vehicle Mileage
- Pump Number

Instructions are posted on the fuel island terminal. If you receive a message saying invalid odometer (odometer over range), please contact Fleet Management. (301) 808-1715, in order to have your vehicle's odometer updated. (***The odometer error is due to an entry error from the previous fueling transaction.***)

VIT - In order to fuel a vehicle that has VIT (Vehicle Information Transmitter), you must first turn off the engine and turn on the pump. Then place the dispenser nozzle in your vehicle's filler neck.

Periodic Checks - Upon refueling, vehicle operators should make the following checks:

- Oil, battery, and radiator levels - replenish, if necessary, with proper fluids.
- Windshields and mirrors - clean, if necessary.
- Tire pressure - add air, if low.
- Worn tires, burned-out lamps, or other needed repairs - contact Central Vehicle Maintenance Facility.

Washing - Operators of sedans may drive their vehicles to the contract car wash (contact Fleet Management @ (301) 808-1715 for current vendor), as authorized, whenever washing is needed. Please advise attendant of the vehicle number and turn in the receipt to your agency vehicle coordinator for payment.

All administrative sedans and light trucks/vans are to receive Preventive Maintenance (PM) servicing every 6 months or 5,000 miles, whichever occurs first.* It is the driver's/agency's responsibility to contact the Central Vehicle Maintenance Facility to make the PM appointment and transport the vehicle to the garage at the appointed time. The Fleet Management Division furnishes monthly, to each agency, "PM Status and PM Overdue Reports."

NOTE: Illuminated oil pressure or temperature warning lights require that you stop immediately and phone the Central Vehicle Maintenance Facility (phone number is listed on the front of this booklet).

**Public Safety vehicles are scheduled for PM every 4 months or 3,000 miles.*

If a vehicle has a serious mechanical problem which requires immediate attention and you are in Prince George's County, or in close proximity to the County, telephone the Central Vehicle Maintenance Facility (301) 808-1787 or 1788, during shop hours, Monday thru Friday from 6:30 a.m. until 11:30 p.m. .

Before phoning, prepare to furnish details relative to the problem -- your specific location and the phone number where you can be reached. Remain with the vehicle in order to drive it away once repairs are made. After hours or on weekends, call the contact towing vendor, Ryon's Towing at (301) 627-0700.

If you are not in close proximity to Prince George's County and the repairs are less than \$30.00, you may have the repairs made by a commercial repair shop. Reimbursement for repairs and for telephone calls will be made in accordance with established procedures, i.e., petty cash, etc. The repair invoice must be presented for reimbursement approval.

If a repair costing more than \$30.00 becomes necessary while on a trip outside Prince George's County, request the commercial repair shop to place a long distance call, collect, to the County Fleet Administrator, (301) 808-1715. He/She will set up the credit and authorize the expenditure. ALL PARTS THAT ARE REPLACED MUST BE RETURNED TO THE FLEET MANAGEMENT DIVISION FOR EXAMINATION.

TRAVEL BEYOND THE PRINCE GEORGE'S COUNTY AREA

Travel in a County vehicle beyond the Baltimore-Washington Metropolitan Area must be approved in accordance with travel regulations outlined in County Administrative Procedure No. 640. Motor Pool vehicles are available for this purpose if travel by County vehicle is cost effective.

MOTOR POOL VEHICLES

County vehicles are available from the central Motor Pool in Upper Marlboro. Motor pool vehicles will normally be used between 8:30 a.m. and 4:30 p.m. Vehicles will be kept overnight only for attendance at night meetings or early morning meetings away from your official place of work and must be returned by 8:30 a.m. following an evening meeting and no later than 4:30 p.m. following daytime usage.

CREDIT CARDS

For long-distance travel, you may obtain a fuel company credit card from the Petroleum Manager, Fleet Management Division, (301) 808-1731. A memorandum from your Department/Agency Head requesting the fuel company credit card and identifying the place and purpose of the travel must be sent to the County Fleet Administrator. Fuel, oil, and minor necessary automotive items may be charged. Cards, together with all receipts, are to be returned by the first business day after return from travel.

NOTE:

Outside fuel and/or oil purchase must also be recorded in accordance with the procedures described in the "Driver's Responsibilities" section of this handbook. If a break down occurs while traveling, see the "Emergency Repairs" section of this handbook.

TRAFFIC VIOLATIONS

All traffic and parking regulations are to be observed. Posted speed limits may not be exceeded nor is the vehicle to be operated at speeds above those consistent with road and weather conditions. SAFETY MUST BE OBSERVED AND PRACTICED. *In accordance with Administrative Procedure 610, the settlement of any fine or penalty imposed for traffic or other violations with respect to the use or operation of County-owned vehicles is the responsibility of the individual operator.* The Prince George's County Government will view the considerable disfavor of any employee's failure to respond to a County summons.

DRIVER'S LICENSE VIOLATIONS

In accordance with the County's Red Flag Program, Administrative Procedure 621, "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 until the accumulated point total for moving violations is reduced below four points." The Procedure further states that, "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." Therefore, all County employees who operate a County vehicle, or a personal vehicle to conduct County business, shall have a valid driver's license or a license with a minimal number of accumulated points, as stated above.

* *EXCEPTION: *The Fire Department DOES NOT allow its employees to operate County vehicles whose driving records show an accumulation of 4 or more points.*

IF INVOLVED IN AN ACCIDENT TAKE THE FOLLOWING STEPS:

1. **YOU MUST CALL THE POLICE WHEN YOU HAVE AN ACCIDENT IN A COUNTY VEHICLE!** Do not move any vehicle until the police arrive and make their report.
2. Set up flares when appropriate (flares in trunk for emergency use).
3. Render assistance, if qualified.
4. Call the Central Vehicle Maintenance Facility if the vehicle cannot be driven.
5. If the accident involves a fatality, telephone your supervisor and departmental risk coordinator immediately. The supervisor and Departmental Risk Coordinator should contact the Risk Management Section at 301-952-3562.
6. Be courteous and helpful. **DO NOT argue. MAKE NO PROMISE OF ADJUSTMENT OR ADMISSION OF FAULT.**
7. Obtain the following information:
 - a. The other driver's name, address, business and home phone numbers, and driver's license number.
 - b. Vehicle description, registration and tag number.
 - c. Name and address of insurer and policy number.
 - d. Time, date, and place of accident.
 - e. Name and address of all witnesses.
8. Furnish information about the County vehicle and yourself to the other driver(s) and the police and advise that the County is self-insured. The vehicle registration is in the glove box.
9. If the vehicle can be driven safely, drive it to the Central Vehicle Maintenance Facility, if possible, and contact the Fleet Management Division's Body Shop at (301) 808-1798 or 1799, located at the Central Vehicle Maintenance Facility.
10. Report the accident to your supervisor and submit a written accident report to the Departmental Risk Coordinator (accident reports are in the glove box).
11. If towing is required after midnight or on weekends, contact the towing service listed on Page 1 - "Important Phone Numbers & Fuel Site Locations" Section of this handbook. Have car towed to the Central Vehicle Maintenance Facility and contact the Fleet Management Division's Body Shop at (301) 808-1798 or 1799, located at the Central Vehicle Maintenance Facility.

FAILURE TO COMPLY WITH REGULATIONS COVERING THE SUBMISSION OF AUTOMOBILE ACCIDENT REPORTS CAN RESULT IN DISCIPLINARY ACTIONS AS DETERMINED BY THE EMPLOYEE'S APPOINTING AUTHORITY.



Rushern L. Baker, III
County Executive

THE PRINCE GEORGE'S COUNTY GOVERNMENT

OFFICE OF MANAGEMENT AND BUDGET

MEMORANDUM

October 18, 2011

TO: Agency/Department Heads

THRU: Bradford L. Seamon, Acting Chief Administrative Officer *AB*

FROM: Thomas M. Himler, Director, Office of Management and Budget *TMH*

RE: Administrative Procedure 610 (Vehicle Assignments, Use, and Charges)

Over the past few months, the Office of Central Services Fleet Management Division, the Office of Management and Budget (OMB) and the Office of Finance were tasked with reviewing and revising Administrative Procedure 610. The purpose of the task force was to eliminate any ambiguity departments, agencies, and/or employees may have had on the use and assignment of County owned vehicles. Please ensure that your staff familiarizes themselves with the revised procedure and pay close attention to some of the changes, specifically the following:

- Modification to Vehicle Allocation Plan (VAP) process
- Taxability of take home assignments
- Responsibility of mileage log
- Vehicle Coordinators responsibility for pool vehicle usage log
- Updated safety information (e.g. , no cellular phone use while driving)
- Permissible use of County vehicles

As always copies of Administrative Procedures can be obtained through OMB and online. Should you have any questions regarding these changes please contact OMB (301) 952-3300.

