oppaga
Status Report

May 2002 **Report No. 02-31**

Improved State Vehicle Management Could Save Florida Up to $2.4 Million Annually

at a glance

There are over 5,000 state vehicles assigned to state employees. During Fiscal Year 1999-00, 65% were driven the minimum 10,000 miles to justify continued assignment. However, the state could continue improving fleet management by assigning vehicles more rationally and by restricting commuting.

- Because agency heads may waive the minimum mileage requirement, some state vehicles are driven substantially less than 10,000 miles per year. The state lacks adequate policy defining criteria for agency head waivers.
- Of assigned vehicles used for commuting, 395 or 26% were used primarily for transporting employees to and from work. The Legislature should develop a policy restricting commuting in state vehicles. Requiring employees to reimburse the state for commuting in state vehicles would generate from $39,300 to $2.1 million per year.
- Agencies reimburse many other employees for personal vehicle mileage in excess of the amount needed to acquire, operate, and maintain a state vehicle. The state could save $313,000 annually by financing the purchase of vehicles for most of these employees, with additional money received when the state disposes of these vehicles.

Purpose

Section 287.17(5), *Florida Statutes*, required state agencies to submit to OPPAGA information for Fiscal Year 1999-00 on the use of assigned state vehicles and the mileage reimbursed to state employees for using personally owned vehicles for state business. This review summarizes our analysis of these reports and addresses four questions.

- Are state vehicles assigned to employees driven sufficient official miles (excluding commuting mileage) to warrant continued assignment?
- To what extent are assigned state vehicles used for commuting?
- Would it be more cost-effective to purchase state vehicles for employees than to reimburse them for extensively using their personal vehicles on state business?
- Have state agencies taken action to eliminate the assignment of pursuit vehicles to law enforcement supervisors who do not routinely perform duties requiring pursuit vehicles?

Background

In response to prior OPPAGA reports that detailed inefficient use of state motor vehicles, the 1999 Legislature revised ss. 287.16 and 287.17, *Florida*

Statutes, to place greater restrictions on the use of state vehicles. [1]

A revision of s. 287.17, *Florida Statutes*, authorized agency heads to assign state-owned vehicles only to employees who are projected to drive the vehicle a minimum of 10,000 miles annually for official business. This requirement may be waived on an annual basis if the agency head provides written justification for the need of the assignment. Priority in assigning state vehicles is to be given to those employees who drive over 15,000 miles annually. Commuting mileage incidental to the use of the vehicle must be excluded from calculating official mileage. State vehicles may be used for commuting purposes only if authorized by the Department of Management Services as a perquisite, if required by the employee after normal working hours to perform assigned duties, or if the employee's home is the official base of operation.

Section 287.16, *Florida Statutes*, was also revised to require the Department of Management Services to calculate biennially the break-even mileage at which it becomes cost-effective for the state to provide assigned vehicles to employees who drive their personal vehicles extensively for state business. The department calculated an annual break-even mileage point of 12,500 miles for Fiscal Year 2000-01. [2]

To provide an oversight mechanism for these changes, s. 287.17(5), *Florida Statutes*, required state agencies to submit reports to OPPAGA on the use of assigned state vehicles and personally owned vehicles used for official state business during Fiscal Year 1999-00.

The revisions to s. 287.17, *Florida Statutes*, also stated that agency heads shall not assign a pursuit motor vehicle to an officer or employee whose job duties do not routinely require performance of a law enforcement function requiring a pursuit vehicle. Although the requirement for agencies to submit reports to OPPAGA did not address this issue, we conducted an additional survey of state agencies with law enforcement personnel to determine the status of implementation.

State agencies reported operating 5,380 vehicles in Fiscal Year 1999-00 that were assigned to individual employees (see Appendix A). With the data agencies provided, we were able to analyze the use of 5,144 of these vehicles to determine the number of miles they were driven on official state business and also analyzed 1,495 vehicles used for commuting. [3] Agencies also reported that 615 employees drove their personal vehicles in excess of 14,000 miles annually (see Appendix B). [4]

Findings

Some state vehicles are not driven enough to meet the mileage requirement for continued assignment

Most state vehicle assignments meet or exceed the 10,000-mile minimum mileage requirement. However, some vehicles are driven substantially less than 10,000 miles annually on official business. There is no statewide policy or criteria for evaluating whether the continued assignment of such underutilized vehicles is warranted.

As shown in Exhibit 1, 65% of the 5,144 vehicles we analyzed were driven at least 10,000 official miles (excluding commuting mileage) during the year. These vehicles thus met the statutory requirement to justify vehicle assignment. However, 1,832 of the vehicles analyzed were driven less than 10,000 miles annually on state

[1] *Use of Assigned State Vehicles*, OPPAGA Report No. 96-03, July 29, 1996, and *Personal Vehicle Use by State Employees*, OPPAGA Report No. 96-12, October 16, 1996.

[2] This calculation is based on the cost of a compact sedan.

[3] Eighteen agencies reported that they had 5,380 assigned motor vehicles. We excluded 236 vehicles from our analysis. Most of these were new vehicles (224) and lacked historical use data, and we excluded 12 vehicles because the agency did not provide sufficient information on their use. We did not collect utilization information on pooled and leased vehicles, as this was beyond the scope of this review.

[4] Because the cost savings from purchasing vehicles for employees who drive extensively are marginal when the vehicles are driven little more than the break-even mileage (12,500 miles), we concentrated our analysis on employees who drove their personal vehicles on state business 14,000 miles annually and above.

business. Seven hundred twenty-eight of these vehicles were driven less than 5,000 miles during the year, or less than half of the statutory minimum mileage requirement. Appendix C lists the 1,832 vehicles.

Exhibit 1
Most Assigned State Vehicles Were Driven 10,000 Official Miles or More During Fiscal Year 1999-00

Miles Driven	Number of Vehicles	Percentage of Total Assigned Vehicles
Vehicles driven less than 10,000 official miles		
0 to 4,999	728	14%
5,000 to 9,999	1,104	21%
Total	**1,832**	**35%**
Vehicles driven more than 10,000 official miles		
10,000 to 12,499	624	12%
12,500 to 14,999	548	11%
15,000 to 19,999	929	18%
20,000 to 24,999	609	12%
25,000 and over	602	12%
Total	**3,312**	**65%**
Total	5,144	100%

Average miles driven = 14,252
Median miles driven = 13,068

Source: OPPAGA analysis of state agencies' vehicle utilization reports for Fiscal Year 1999-00.

We requested agencies to provide us with justification for assignment of the 1,832 vehicles and received information for 1,811 of the vehicles. [5] The most frequent reason given was "law enforcement" use (57%). Other rationales varied widely, such as "emergency service," "conduct statutory required inspections," and "conduct on-site inspections and audits of manufacturing and motor carrier registration plants."

Although these reasons explain why the employees were given vehicles to carry out their duties, the reasons are insufficient to explain why the employees could not use agency pool vehicles or receive personal vehicle mileage reimbursement instead. Moreover, the statutes provide inadequate policy governing when such assignments are warranted.

The 10,000-mile assignment requirement was established to help ensure that the state is making the most cost-effective use of its vehicle fleet. However, allowing state agency heads to waive this requirement without guidance of when such a waiver is appropriate potentially allows irrational and inefficient assignment of vehicles. The Legislature should amend s. 287.17, *Florida Statutes*, to clarify what documentation should be provided when agency heads waive the 10,000-mile minimum mileage requirement in assigning state vehicles.

Some state-owned vehicles are used primarily for commuting

Prior OPPAGA reports have questioned assigning state-owned vehicles to employees who use them largely for commuting back and forth from home to work. However, agencies still assign vehicles to employees who accumulate a significant number of commuting miles. [6] Assigning a state vehicle to an employee who uses the vehicle predominately for commuting has the effect of awarding an unauthorized perquisite. [7] Reassignment of these vehicles or requiring employees to reimburse the state for commuting mileage would be a more prudent use of state resources.

Fourteen state agencies reported that 1,495 of their employees used their assigned state vehicles for commuting. [8] (See Appendix D.) As shown in Exhibit 2, 564 (38%) of these employees accumulated more than 5,000 commuting miles

[5] Agencies did not provide vehicle assignment data as requested for 21 of the 1,832 vehicles driven less than 10,000 miles in Fiscal Year 1999-00.

[6] For purposes of our analysis, we defined commuting mileage as the miles driven between the work site and the employee's home. Employees were not considered as accruing commuting mileage if they do not drive to a regular work site or office, and patrol assigned areas or work at various sites during the day. For example, a law enforcement supervisor who generally reports to a work site or office but is occasionally involved in emergency response, traffic stops, or other patrol-related activities while commuting or incidental to commuting to and from work would be considered as accruing commuting mileage if this person is assigned a state-owned vehicle that he or she takes home.

[7] The Department of Management Services must approve the use of a vehicle as a perquisite. To date, none have been authorized.

[8] The 1,495 employees excludes those driving newly purchased vehicles and those that did not accrue any commuting miles.

during Fiscal Year 1999-00. One hundred sixty-six employees used state vehicles to accumulate over 10,000 commuting miles during the year, with an average of 13,346 commuting miles. [9]

Exhibit 2
564 Employees Commute More than 5,000 Miles Annually in State Vehicles

Miles Commuted	Number of Employees	Percentage of Total Employees Who Commuted in State Vehicles
Annual commuting mileage was less than 5,000 miles		
2,500 or less	503	34%
2,501 to 5,000	428	28%
	931	**62%**
Annual commuting mileage was more than 5,000 miles		
5,001 to 10,000	398	27%
10,001 or more	166	11%
	564	**38%**
Total	**1,495**	**100%**

Median commuter miles = 3,750
Total commuter miles = 7,254,321

Source: OPPAGA analysis of state agencies' vehicle utilization reports for Fiscal Year 1999-00.

Moreover, as Exhibit 3 shows, 395 employees used state vehicles largely for commuting. Thus, for the 395, the state incurred as much or more vehicle expense transporting these employees to and from work than for official business. For 67 of the 395 employees, 90% or more of their total mileage was for commuting, meaning that their assigned vehicles are used almost exclusively for commuting. [10] An earlier OPPAGA examination based on Fiscal Year 1994-95 data for 10 agencies found similar commuting patterns. [11]

Exhibit 3
395 Employees Used State Vehicles Largely for Commuting

Percentage of Total Mileage for Commuting	Number of Employees Using State Vehicles for Commuting	Percentage of Total Employees Using Vehicles for Commuting
25% or less	558	38%
26% to 49%	542	36%
	1,100	**74%**
50% to 74%	265	18%
75% to 89%	63	4%
90% or more	67	4%
	395	**26%**
Total	**1,495**	**100%**

Source: OPPAGA analysis of state agencies' vehicle utilization reports for Fiscal Year 1999-00.

Currently, there is no statute or rule establishing a statewide commuting policy. We surveyed 24 agencies to determine whether they had established agency policies regarding the use of state vehicles for commuting. Only seven of the agencies had policies, and these policies are fairly liberal in that they generally require employees to live within a radius of 30 to 40 miles or a one-hour commuting time in order to be assigned a state vehicle. [12] These policies would allow employees to commute up to an estimated 13,920 to 18,560 miles annually. [13]

We continue to question assignment of vehicles to employees predominantly for commuting. Most (84%) of the employees who commute are law enforcement or emergency services personnel and the agencies justify their use because these employees are subject to call 24 hours a day, seven days a week. We believe agencies should evaluate the relative benefit of allowing these employees to commute in state vehicles. If the employees are seldom or never

[9] Ninety-four percent of these vehicles were assigned to law enforcement or emergency services personnel.

[10] The majority (59) of these 67 vehicles were assigned to law enforcement personnel.

[11] See *Use of Assigned State Vehicles,* OPPAGA Report No. 96-03, July 29, 1996.

[12] Administrators for one additional agency reported that they are working on developing some type of commuter policy for their employees.

[13] The computation of total commuting mileage is based on an estimate of 1,854 annual available work hours derived from the Governor's June 2000 Legislative Budget Request instructions. We multiplied the authorized daily commute times two for round trip mileage and then multiplied the product by 232 workdays (1,854/8 hours per day) to obtain total annual commuting miles.

called, then the state should not incur their commuting costs. For example, one vehicle used for law enforcement purposes was listed as being driven 15,183 miles, of which 876 miles were for official use and 14,307 miles for commuting. Even though the employee occasionally used the vehicle for official job duties, the state was making an exclusive assignment of a costly resource that was used only a small fraction of the time for work.

The state should establish a statutory policy that places limits on commuting in state vehicles. At least two other states, Virginia and South Carolina, require employees to reimburse the state for commuter miles. Virginia assesses employees a rental rate that ranges from 19 to 26 cents per mile depending on the class of vehicle used for commuting, while South Carolina charges 36.5 cents per mile. Both of these states exempt law enforcement personnel from these policies. Administrators from these states reported that their commuting policies serve more as a deterrent to keep employees from commuting in state vehicles than as a means to generate state revenue.

We previously recommended that the Legislature require employees with assigned vehicles to reimburse the state for their commuting mileage. Revenues from such a policy would help offset state vehicle maintenance and replacement costs and serve as a deterrent to commuting in state vehicles. [14]

If a policy were implemented requiring employees to reimburse the state for their commuting costs, there are various options to be considered in establishing the level of reimbursement. For example, the 2001 zero-based budgeting review of the Department of Management Services recommended a reimbursement rate of eight cents per mile for commuting mileage over 30 miles a day. [15] Based on current commuter patterns, implementing this recommendation would generate an estimated $105,599 annually if no state employees are exempt from the requirement or $39,322 if law enforcement personnel are exempt. Alternately, the state could set the commuting reimbursement rate at 29 cents per mile, the state's rate for reimbursing employees for use of their vehicles. This option would generate $2,103,753 annually if no state employees are exempt from the requirement or $390,610 if law enforcement personnel are exempt. Exhibit 4 shows the estimated fiscal impact of these options. These estimates assume commuting patterns would remain the same. However, the incidence of commuting would likely be reduced if employees are charged 29 cents per mile to drive state vehicles to and from their homes.

The state could save $313,000 annually by purchasing vehicles for employees who extensively drive personal vehicles on state business

Although it is generally economical for the state to reimburse employees who use their personal vehicles for state business, the state saves money when it provides state-owned vehicles to employees whose jobs require extensive amounts of driving on state business each year. The Department of Management Services has calculated that the break-even point at which it starts to become less cost-effective for the state to reimburse for use of a personal vehicle occurs at 12,500 miles per year, assuming the employee would be assigned a state-owned compact class car. Savings begin to occur for mileage past the break-even point because the ownership and operating costs of a state-owned vehicle become lower than the state's 29 cents per mile reimbursement rate. These savings are marginal for mileage at or just past the break-even point and become more substantial as mileage increases.

[14] For Fiscal Year 2000-01, Virginia collected $31,900 in commuter fees. Information on how much South Carolina collected was not available; however, staff reported that the amount would be fairly small. At the time of our fieldwork (2001), South Carolina charged its employees 34.5 cents per mile for commuting

[15] *Zero-Based Budgeting Review Final Summary Recommendations for General Government by the Florida Joint Legislative Budget Commission*, January 2002. The commission is required by s. 216.1825, *Florida Statutes,* to apply zero-based budgeting principles in reviewing the budget of each state agency at least once every eight years.

Exhibit 4
Estimated Revenues Generated by Requiring Employees to Reimburse the Costs of Commuting in State Vehicles

Options	Estimated Annual Revenues Based on Current Commuting Patterns: All State Employees	Excluding Law Enforcement
Options requiring reimbursement for commuting miles over 30 miles daily		
Charge employees the average operating cost of a state vehicle (currently 8 cents per mile) for commuting mileage over 30 miles daily	$ 105,599	$ 39,322
Charge employees 19 cents per mile (Virginia's lowest rate) for commuting mileage over 30 miles daily	250,798	93,389
Charge employees 29 cents per mile (the current state reimbursement rate for use of a personal vehicle) for commuting mileage over 30 miles daily	382,797	142,541
Options requiring reimbursement for any commuting mileage		
Charge employees the average operating cost of a state vehicle (currently 8 cents per mile) for all commuting mileage	$ 580,346	$107,754
Charge employees 19 cents per mile (Virginia's lowest rate) for all commuting mileage	1,378,321	255,917
Charge employees 29 cents per mile (the current state reimbursement rate for use of a personal vehicle) for all commuting mileage	2,103,753	390,610

Source: OPPAGA.

Sixteen agencies reported that 615 employees drove their personal vehicles more than 14,000 miles on state business during Fiscal Year 1999-00. As shown in Exhibit 5, these 615 employees drove 11.7 million miles in total and were reimbursed almost $3.4 million. Their average mileage was 19,072 miles for the year. Nearly 200 of these employees drove more than 20,000 miles during the year; some employees (in the Departments of Children and Families, Juvenile Justice, and Management Services) drove their personal vehicles more than 40,000 miles during the year for state business (see Appendix B).

In prior reports we recommended that the Legislature authorize agencies to purchase additional vehicles for employees who drive their personal vehicles extensively for state business. State vehicle purchases are typically cash purchases, currently requiring a lump sum investment per vehicle of $12,353 for a compact vehicle and $14,940 for a mid-size vehicle.[16] Many agencies reported that they did not have sufficient funds to purchase new vehicles and thus have not been able to provide vehicles for employees who extensively drive their personal vehicles on state business.

Exhibit 5
615 Employees Drove Their Personal Vehicles Extensively on State Business

Miles Driven	Number of Employees	Total Miles Driven
14,000 to 17,000	278	4,254,675
17,001 to 20,000	139	2,539,261
20,001 to 23,000	89	1,895,751
23,001 and over	109	3,039,836
Total	**615**	**11,729,523**

Average miles driven = 19,072
Median miles driven = 17,412
Amount reimbursed = $3,396,987

Source: OPPAGA analysis of state agencies' vehicle utilization reports for Fiscal Year 1999-00.

A means to resolve this funding problem would be to revise ss. 287.14(5) and 287.012(4), *Florida Statutes*, to allow state agencies to purchase vehicles using deferred payment contracts and include motor vehicles in the definition of "commodity" for state procurement purposes. These revisions would permit state agencies to purchase vehicles using the Consolidated Equipment Financing Program administered by

[16] Based on Fiscal Year 2001-02 state term contract prices for a Chevrolet Cavalier (compact sedan) and a Buick Century (mid-size vehicle), including the cost of extended warranties.

the Department of Banking and Finance. This program is available to state agencies and universities for the purchase of equipment at low, tax-exempt rates that are typically lower than vendor or third-party financing. [17]

To date, the program has not been used to purchase state vehicles, and program staff believes that the statutes are unclear as to whether the program can be used for this purpose. Revising s. 287.14(5), *Florida Statutes,* to specifically authorize the purchase of state vehicles using deferred payment contracts and revising s. 287.012(4), *Florida Statutes*, to include motor vehicles in the definition of commodities would remove this potential barrier. Since agencies have sufficient appropriated expense funds to reimburse employees for personal mileage, they could instead use these funds to make principal and interest payments for vehicles purchased through the Consolidated Equipment Financing Program and pay vehicle operating expenses such as fuel and maintenance.

To determine whether it would be cost-effective to finance the purchase of state vehicles for the 615 employees, we evaluated their driving patterns and obtained information about the types of vehicles they need. Based on this information, we determined it would clearly be cost-effective for agencies to finance new vehicles for 370 of the 615 employees. This action would result in annual savings of approximately $313,000, with total savings of $2.656 million over the vehicles' useful lives. Appendix E provides detailed information on our estimates of cost savings.

The employees included in this group were state employees who could use compact cars and drove in excess of 14,000 miles annually (187 employees) and employees who need mid-size cars and drove in excess of 16,800 miles annually (183 employees). [18] Annual cost savings for these 370 employees would accrue because the cost of finance payments and vehicle operating expenses would be lower than the cost to reimburse the employees for use of their personal vehicles, assuming that the employees' driving patterns remain constant.

Exhibit 6 illustrates the annual cash outlays per employee of purchasing a state-owned compact vehicle compared to the cost of reimbursing the employee for driving a personal vehicle on state business, assuming the employee drives 19,072 miles annually (the average annual mileage for the 615 employees). The state would save an estimated $1,233 annually per employee by purchasing compact vehicles and making finance payments. In the sixth year of each vehicle's life, the loan will be paid off and the state will receive revenue when the vehicle is auctioned. Thus, the state's savings in the sixth year is approximately $2,000 (vehicle disposal revenues). As discussed in Appendix E, purchase of mid-size vehicles would result in different cash flows and savings per vehicle.

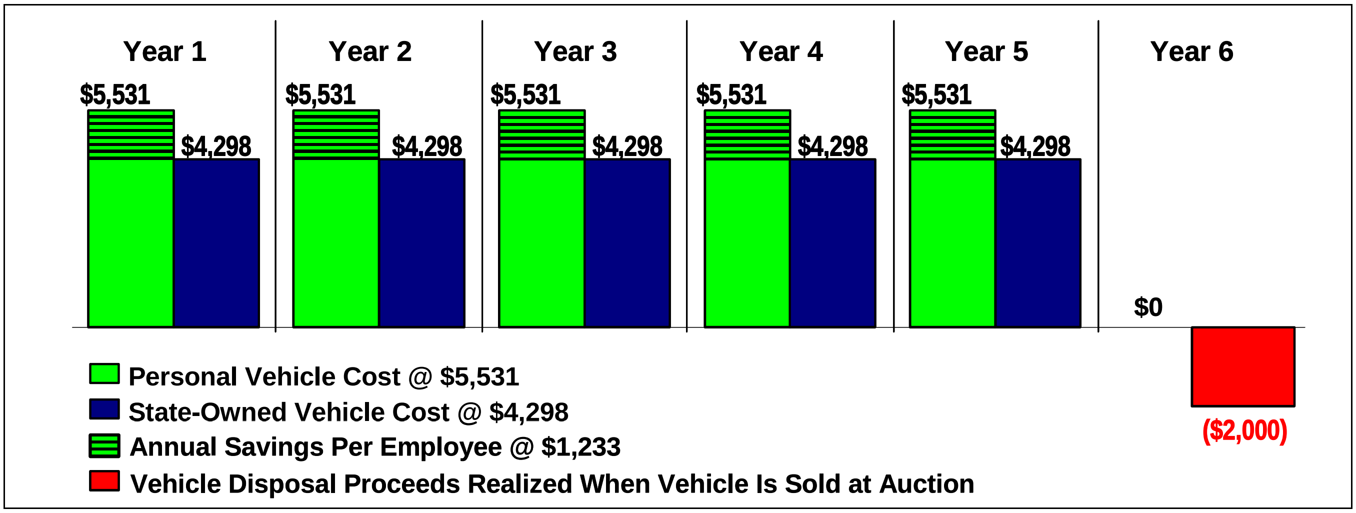
A lower priority would be to provide vehicles for employees who extensively drive personal vehicles but who do not drive sufficient mileage to result in immediate savings from vehicle purchase. Savings for this group of employees would be realized toward the end of the vehicles' useful lives. During the time period we analyzed, this group consisted of 140 employees who needed mid-size vehicles and drove between 14,000 and 16,800 miles annually. [19]

[17] There is a $30,000 minimum for purchases made under this program.

[18] Potential savings per vehicle are marginal when vehicles are driven little more than the break-even mileage. The break-even point is higher for mid-size vehicles due to higher purchase and operating costs.

[19] The remaining 105 of the 615 employees were not included in our cost savings calculations because agency administrators indicated that the employees needed larger, more expensive vehicles such as pick-up trucks and sport utility vehicles. It is more cost-effective for the state to continue to reimburse these employees for use of their personal vehicles rather than to purchase these types of vehicles.

Exhibit 6
The State Would Save an Estimated $1,233 Annually Per Employee by Financing Compact Vehicles for Employees Who Drive Personal Vehicles Extensively on State Business



Source: OPPAGA analysis of agencies' vehicle utilization reports and information from the Department of Management Services on acquisition and operating costs of state compact vehicles.

These 140 employees' current annual level of personal vehicle mileage reimbursement, if reallocated, would fall short of providing sufficient funds to cover finance payments and vehicle operating costs by $341 per vehicle ($48,000 total) during the first five years of vehicle ownership, and thus additional appropriations would be needed. However, substantial savings would accrue when the vehicles are nearing the end of their useful lives, finance payments are complete, and the state disposes of the vehicles. We estimated that the state would achieve a net savings of $596,000 over the lives of these vehicles. Our cost savings calculations for these employees are explained in Appendix E.

We conclude that the Legislature and state agencies should give priority to purchasing vehicles for employees for whom immediate cost savings could be achieved. This should be done by revising s. 287.14(5), *Florida Statutes,* to allow agencies to purchase vehicles using the deferred payment contracts. For other employees who extensively drive personal vehicles, agencies should continue to monitor their driving patterns and purchase vehicles should funding become available, provided that this decision is cost-effective based on current vehicle purchase and operating costs.

Several agencies are planning to re-assign law enforcement supervisors less expensive non-pursuit vehicles

In prior reports, OPPAGA questioned whether law enforcement supervisors need pursuit vehicles if their duties do not routinely require them to perform law enforcement or patrol duties. [20] Pursuit vehicles are more expensive than other comparably sized vehicles due to features such as large engines, special identifying paint, radios, and permanently mounted emergency lights. A more cost-effective option is to provide standard sedans equipped with radios and portable emergency lights to law enforcement supervisors who do not routinely respond to emergency situations requiring pursuit vehicles.

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[20] *Use of Assigned State Vehicles,* OPPAGA Report No. 96-03, July 29, 1996, and *Program Evaluation and Justification Review of the Support Program Administered by the Department of Management Services*, OPPAGA Report No. 98-08, August 1998.

The 1999 Legislature prohibited agencies from assigning pursuit vehicles to state employees whose job duties do not routinely require performance of a law enforcement function requiring a pursuit vehicle (s. 287.17(4)(b), *Florida Statutes*). We surveyed 12 state agencies with law enforcement employees to determine whether supervisory personnel (rank of captain and above or the equivalent) are still being assigned pursuit vehicles.

The survey found that agencies are moving in the direction of reducing assignments of pursuit vehicles to law enforcement supervisors whose duties do not require this type of vehicle. Administrators for four agencies reported that they do not assign pursuit vehicles to their law enforcement supervisors nor had they made such assignments when the law changed. [21] Administrators of another four agencies said that they were planning to assign non-pursuit vehicles to at least 68 law enforcement supervisors when their current vehicles are replaced. [22]

Administrators for the remaining four agencies (the Departments of Agriculture and Consumer Services, Environmental Protection, Insurance, and Military Affairs) asserted that their law enforcement supervisors need pursuit vehicles due to the nature of their jobs. These personnel perform similar functions as other law enforcement personnel, such as patrolling remote and undeveloped areas, investigating scenes of fire and explosions, or responding during periods of state active duty. While we could not independently verify whether these supervisors need pursuit vehicles, the agencies have assigned the vehicles to relatively few—18—law enforcement supervisors.

[21] These four agencies are the Departments of Business and Professional Regulation, Corrections, Legal Affairs, and Management Services.

[22] These four agencies are the Florida Fish and Wildlife Commission, the Florida Department of Law Enforcement, and the Departments of Highway Safety and Motor Vehicles, and Transportation.

Conclusions and Recommendations

To improve the state's efficient use of vehicles, the 1999 Legislature revised Florida Statutes to establish a minimum mileage requirement (10,000 miles annually) for vehicle assignment. However, some assigned vehicles are not driven sufficiently on official state business to meet this requirement. Agency heads may authorize continued assignment of these vehicles by waiving the minimum mileage requirement, and there is no statewide policy governing when these decisions are warranted.

Due to the lack of a statewide commuter policy, agencies have established varying and liberal policies that allow some employees to commute long distances using state vehicles. Other employees use their personal vehicles in excess of the mileage at which it would be more cost-effective to the state to assign them state-owned vehicles.

To address these problems, further changes in state law and agency vehicle practices are needed. We recommend that the Legislature and state agencies take the actions listed below.

- The Legislature should amend s. 287.17, *Florida Statutes*, to clarify what documentation should be provided when agency heads waive the 10,000-mile minimum mileage requirement in assigning state vehicles. In addition to the current requirement to provide written justification for such waivers, agency heads should be required to record an estimate of the annual mileage each of these vehicles will be driven on official state business and to identify why it is a necessary and cost-effective use of state resources to assign these employees state vehicles rather than having the employees use agency pool or personal vehicles. State agency heads should be required to retain this documentation in a central location so that the information is available for review by agency inspectors general or other interested persons.

- State agencies should continue to evaluate the assignment of underutilized state-owned vehicles to determine if they should be reassigned to employees who drive personal vehicles extensively for state business or to agencies' motor pools to maximize vehicle use. If motor pool vehicles are not driven the statutory mileage criteria of 10,000 miles annually, then these vehicles should not be replaced when they reach the end of their useful lives.
- The Legislature should adopt a statewide commuting policy and revise s. 287.17, *Florida Statutes,* to codify the policy. The policy should include, but not be limited to, the provisions listed below.
  - Employees would be considered as accruing commuting mileage in state vehicles if they drive to and from their homes and regular work sites or offices, and do not patrol assigned areas or work at various sites during the day.
  - Employees may not commute in state vehicles without written authorization from the head of the agency that employs them. This authorization should be updated on an annual basis and the documentation should be filed in a central location.
  - Employees will be assessed charges to reimburse the state for the cost of commuting in state vehicles. The level of reimbursement to the state should be either the amount recommended by the 2001 zero-based budgeting review of the Department of Management Services (eight cents per mile for commuting mileage over 30 miles a day) or the level of state reimbursement for use of a personal vehicle on state business (29 cents per mile for all commuting mileage).
  - Employees who would commute in excess of 60 miles daily (30 miles each way) should not be allowed to commute in state vehicles. Agency heads may waive this provision if they document that the benefit of allowing a particular employee to commute in a state vehicle outweighs the cost to the state. This waiver should be documented, with the documentation filed in a central location and updated annually.
- To assist agencies in purchasing vehicles for use by employees who extensively drive personal vehicles on state business, the Legislature should revise ss. 287.14(5) and 287.012(4), *Florida Statutes,* to allow state agencies to purchase vehicles using deferred payment contracts and include motor vehicles in the definition of a "commodity" for state procurement purposes. These revisions would allow state agencies to finance vehicles using the Department of Banking and Finance's Consolidated Equipment Financing Program.
- If the Legislature chooses to revise statutes to allow use of the Consolidated Equipment Financing Program for vehicle purchases, state agencies should give priority to purchasing vehicles for employees for whom immediate cost savings could be achieved by providing them with assigned state vehicles rather than reimbursing them for use of personal vehicles. Based on our analysis, employees who need compact cars and drive in excess of 14,000 miles annually would meet this criterion. Employees who need mid-size cars would need to drive in excess of 16,800 miles annually to meet this criterion. Agencies should work with the Department of Management Services to ensure that each purchase will be cost-effective and with the Department of Banking and Finance to identify the amount of funding needed to purchase vehicles using this program. For other employees who extensively drive their personal vehicles on state business, agencies should continue to monitor their driving patterns and purchase vehicles for their use should

funding become available, provided that this decision is cost-effective based on current vehicle purchase and operating costs.

- State agency inspectors general should include vehicle usage in their risk assessment process when selecting areas to audit. Audits should focus on issues such as whether legislative vehicle policies are being adhered to, whether exceptions to these policies are being sufficiently addressed, including whether state agency heads are providing sufficient documentation to justify waiving the 10,000-mile minimum mileage requirement and why the vehicle assignment is a necessary and cost-effective use of resources compared to having the employee use an agency pool or personal vehicle, and any recommended corrective actions.

Agency Response

A draft of our report was submitted to the Secretary of the Department of Management Services and to the Comptroller, the head of the Department of Banking and Finance, for their review and responses. Their written responses are reprinted herein (Appendix F, pages 21-23).

Appendix A

Number of State Vehicles Assigned by State Agencies

Department	Number of Assigned Vehicles	Percentage of Total Assigned Vehicles
Department of Highway Safety and Motor Vehicles	1,663	30.91%
Florida Fish and Wildlife Conservation Commission	1,286	23.90%
Department of Transportation	430	7.99%
Florida Department of Law Enforcement	387	7.19%
Department of Agriculture and Consumer Services	373	6.93%
Department of Insurance	303	5.63%
Department of Environmental Protection	295	5.48%
Department of Business and Professional Regulation	276	5.13%
Department of Lottery	130	2.42%
Department of Corrections	74	1.38%
Department of Legal Affairs	74	1.38%
Department of State	23	0.43%
Department of Management Services	20	0.37%
Public Service Commission	18	0.33%
Department of Health	15	0.28%
Department of Community Affairs	6	0.11%
Department of Military Affairs	5	0.09%
Department of Children and Families	2	0.04%
Total	**5,380**	**100.00%**

Source: OPPAGA analysis of state agencies' vehicle utilization reports for Fiscal Year 1999-00.

Appendix B

Mileage of State Agency Employees Who Drove Personal Vehicles Over 14,000 Miles on Official State Business

	Mileage Using Personal Vehicles					Total Employees with Personal Vehicle Mileage
Department	**Total**	**Mean**	**Median**	**Minimum**	**Maximum**	
Department of Children and Families	4,125,133	19,187	17,739	14,001	41,110	215
Department of Agriculture and Consumer Services	3,393,024	19,727	18,345	14,059	37,380	172
Department of Health	1,064,637	17,453	16,291	14,163	34,589	61
Department of Juvenile Justice	1,023,204	19,306	18,281	14,153	46,580	53
Department of Corrections	568,454	16,719	15,394	14,002	25,706	34
Department of Citrus	546,650	22,777	22,470	14,237	32,600	24
Department of Business and Profession Regulation	313,698	17,428	16,263	14,083	32,961	18
Department of Labor and Employment Security	176,084	17,608	15,931	14,273	29,031	10
Florida Fish and Wildlife Conservation Commission	134,618	16,827	16,224	14,243	20,267	8
Department of Management Services	121,364	30,341	28,894	17,311	46,265	4
Agency for Health Care Administration	101,769	14,538	14,538	14,063	15,305	7
Florida Parole and Probation Commission	45,007	15,002	14,721	14,638	15,648	3
Department of Banking and Finance	33,444	16,722	16,722	14,242	19,202	2
Department of Community Affairs	31,880	31,880	31,880	31,880	31,880	1
Department of Legal Affairs	29,320	14,660	14,660	14,158	15,162	2
Department of Revenue	21,237	21,237	21,237	21,237	21,237	1
Total	**11,729,523**	**19,072**	**17,412**	**14,001**	**46,580**	**615**

Source: OPPAGA analysis of state agencies' vehicle utilization reports for Fiscal Year 1999-00.

Appendix C

Mileage of Assigned State Vehicles Driven Less Than 10,000 Official Miles

Department	Less Than 10,000 Official Miles			Total Vehicles with Less Than 10,000 Official Miles
	Total	Mean	Median	
Florida Fish and Wildlife Conservation Commission	2,844,451	5,017	5,366	567
Department of Highway Safety and Motor Vehicles	1,625,694	5,827	6,275	279
Florida Department of Law Enforcement	1,410,143	4,669	4,726	302
Department of Business and Profession Regulation	804,020	5,623	5,736	143
Department of Environmental Protection	752,297	5,924	6,381	127
Department of Transportation	686,881	6,302	6,996	109
Department of Insurance	566,191	6,584	6,730	86
Department of Agriculture and Consumer Services	538,488	7,277	7,400	74
Department of Lottery	277,008	7,487	8,315	37
Department of Legal Affairs	250,240	6,763	6,667	37
Department of Corrections	209,814	6,171	6,489	34
Department of Health	106,300	7,087	8,117	15
Department of State	60,803	6,756	7,083	9
Department of Management Services	43,712	6,245	6,427	7
Department of Military Affairs	24,614	6,154	6,437	4
Department of Community Affairs	7,935	7,935	7,935	1
Department of Children and Families	4,407	4,407	4,407	1
Total	**10,212,998**	**5,575**	**5,963**	**1,832**

Source: OPPAGA analysis of state agencies' vehicle utilization reports for Fiscal Year 1999-00.

Appendix D

Commuting Mileage in Assigned State Vehicles

Department	Commuting Mileage Total	Mean	Median	Minimum	Maximum	Total Vehicles with Commuting Mileage[1]
Florida Department of Law Enforcement	2,165,433	5,949	4,656	116	24,677	364
Florida Fish and Wildlife Conservation Commission	1,140,966	3,251	2,254	10	16,745	351
Department of Highway Safety and Motor Vehicles	1,056,127	5,588	4,070	52	21,150	189
Department of Business and Profession Regulation	871,642	4,953	4,241	104	19,640	176
Department of Environmental Protection	683,896	6,640	6,000	414	30,000	103
Department of Insurance	473,936	4,646	3,970	120	15,250	102
Department of Corrections	374,670	9,607	8,640	16	19,680	39
Department of Legal Affairs	268,195	4,257	3,750	457	9,382	63
Department of Agriculture and Consumer Services	110,854	2,704	1,791	65	10,000	41
Department of Transportation	62,601	1,565	999	2	11,025	40
Department of State	26,933	1,224	1,045	55	3,471	22
Department of Management Services	7,700	7,700	7,700	7,700	7,700	1
Department of Children and Families	5,720	2,860	2,860	1,430	4,290	2
Department of Military Affairs	5,648	2,824	2,824	2,352	3,296	2
Total	**7,254,321**	**4,852**	**3,750**	**2**	**30,000**	**1,495**

[1] This number excludes new vehicles and vehicles with zero commuting miles.

Source: OPPAGA analysis of state agencies' vehicle utilization reports for Fiscal Year 1999-00.

Appendix E

Methodology for Estimating Cost Savings from Purchasing State Vehicles for Employees Who Drive Their Personal Vehicles Extensively

To determine the fiscal impact of purchasing cars for employees who drive their personal vehicles extensively on state business, we estimated the costs to purchase and operate vehicles and compared these costs to the cost the state pays employees to use their personal vehicles. During Fiscal Year 2000-01, the Department of Management Services calculated the break-even mileage to be 12,500 miles for a compact class vehicle. Break-even mileage is the point at which it starts to become more cost effective for the state to provide employees assigned vehicles rather than paying the employees 29 cents per mile to use their personal vehicles. Savings are marginal for mileage at or just past the break-even point and become more substantial as mileage increases.

Number and Type of State Vehicles Needed. Seventeen agencies reported that 838 employees drove their personal vehicles more than 12,500 miles on state business during Fiscal Year 1999-00. Because cost savings are marginal at or near the break-even mileage, we excluded from our analysis the 223 employees who drove less than 14,000 miles during the year. The remaining 615 employees drove an average of 19,072 miles during the year. We then surveyed agencies' staff and asked what class of vehicle would be appropriate for these employees to carry out their duties. Survey results indicated that 30% of the employees would need subcompact or compact class vehicles, 53% would need mid-size class vehicles, and 17% would need specialty vehicles (such as mini vans, sport utility vehicles (SUVs), and 4-wheel drive pick-up trucks.) The 615 employees would thus need 187 compact vehicles, 323 mid-size vehicles, and 105 specialty vehicles.

We excluded the 105 employees needing specialty vehicles from our cost analysis due to these vehicles' higher acquisition and operating costs. It is more cost-effective for the state to continue to reimburse these employees for use of their personal vehicles rather than to purchase these types of vehicles.

Vehicle Ownership and Operating Costs. To identify the cost associated with vehicle ownership, we considered

- vehicle type including options such as automatic transmissions, air conditioning, AM/FM radios, and six-year/100,000 mile extended warranties;
- insurance;
- minor maintenance and car washing; and
- operating costs such as gasoline, tires, and lubrication and oil changes.

Since most agencies indicated that they could not get additional appropriations to purchase vehicles, we assumed agencies would need to finance their purchases using the Comptroller's Consolidated Equipment Financing Program. This program is available to state agencies and universities for the purchase of equipment at low, tax-exempt interest rates, which are normally much lower than vendor or third-party financing. Table E-1 summarizes the various cost factors we used to estimate the cost of ownership and vehicle operating expenses.

Table E-1
Assumptions Used to Estimate the Full Cost of State Vehicle Ownership

Cost Factors	2002 Chevrolet Cavalier	2002 Buick Century	Basis for Cost Assumption
Purchase price	$11,168	$13,560	Current state contract price
Extended warranty	1,185	1,380	Current state contract price
Insurance/year	180	180	Current annual rate per DMS
Car wash/year	120	120	Estimated cost
Miscellaneous/year	67	67	Minor maintenance and EMIS (Equipment Management Information System) charges
Gasoline cost	27 MPG-EPA	23 MPG-EPA	Assumed $1.30/gallon and EPA combined miles per gallon
Oil change and lubrication	$30 per 3,000 miles	$30 per 3,000 miles	Estimated average charge using prices from automobile dealers and quick change vendors in the Tallahassee and Miami area
Tires	$170	$180	Every 35,000 miles at current state contract prices
Financing costs	4-year at 3.58% 5-year at 4.30%	4-year at 3.58% 5-year at 4.30%	Annual percentage rate per Consolidated Equipment Finance Program, February 12-18, 2002
Disposal value	$2,000	$3,000	Estimated amount using prices obtained from recent state vehicle auctions, age of vehicle, and estimated mileage at time of sale

Source: OPPAGA analysis of vehicle use, interviews with Department Management Services staff, and review of manufacturer data.

We assumed the vehicles would be purchased at the beginning of the fiscal year and that the state vehicles would be sold at state auction before reaching six years of age or 100,000 miles, the period where the vehicles' extended warranties would expire. Department of Management Services staff advised us that vehicles covered by an existing warranty bring better prices when sold at auction. Actual costs per vehicle would vary depending on actual miles driven, changes in gasoline prices, changes in the interest rates, and other factors such as the actual price received for the vehicle when it is sold at auction.

Agency purchase decisions. Agencies would need to consider several factors when deciding whether to purchase a vehicle. These factors include the vehicle size and its expected annual mileage use over its expected life. Agencies would also need to consider whether they have sufficient funds to purchase vehicles or if they instead need to finance the acquisition. Financing options would depend on expected annual use. Table E-2 shows the annual savings and the lifetime savings from purchasing a compact vehicle for an employee who drives a personal vehicle extensively on state business.

Table E-2
Purchasing Compact Vehicles for Employees Who Drive Their Personal Vehicles Extensively (19,072 Miles Annually) for State Business Will Produce Substantial Savings

Year of Operation	Compact Vehicle Ownership Costs[1]	Compact Vehicle Operating Costs	Total Compact Vehicle Costs	Personal Vehicle Costs[2]	Net Estimated Vehicle Ownership Savings
1	$ 3,096	$ 1,202	$ 4,298	$ 5,531	$ 1,233
2	3,096	1,202	4,298	5,531	1,233
3	3,096	1,202	4,298	5,531	1,233
4	3,096	1,202	4,298	5,531	1,233
5	3,096	1,202	4,298	5,531	1,233
Disposal proceeds	(2,000)		(2,000)		2,000
Total	**$13,480**	**$6,010**	**$19,490**	**$27,655**	**$8,165**

[1] This analysis assumes that a Chevrolet Cavalier would be driven 19,072 miles annually and would be financed for five years at 4.30% annual percentage rate.

[2] Personal vehicle costs were derived by multiplying 19,072 miles by 29 cents per mile.

Source: OPPAGA analysis of agency personal vehicle reimbursements and cost factors affecting state ownership costs (see Table E-1).

Another factor agencies should consider is what effect the purchase will have on their cash flow. Agencies that purchase compact class vehicles (Chevrolet Cavaliers) would experience a positive effect on their cash flow compared to paying employees 29 cents per mile if the vehicles are driven a minimum of 14,000 miles annually. Annual cost savings increase as mileage increases. For vehicles driven closer to 14,000 miles annually, more of the cost savings is achieved in the later years of ownership due to paying off the vehicle and receiving proceeds from vehicle disposal.

Mid-size vehicles do not begin to produce a positive cash flow unless the vehicles will be driven at least 16,800 miles annually. Table E-3 illustrates how these costs behave at 16,800 miles of use. Thus, we would expect agencies to purchase these mid-size vehicles if their annual usage is going to be 16,800 miles or more. Based on the information provided by agencies, we estimated that 183 of the 323 mid-size vehicles needed for employees who drive extensively would meet this 16,800 minimum mileage requirement. Analyzing personal vehicle mileage data, we derived that these 183 vehicles would be driven an average of 22,013 miles annually. Table E-4 shows the annual savings and the lifetime savings from purchasing a mid-size vehicle for an employee who drives a personal vehicle an average of 22,013 miles annually on state business.

Agencies would require additional funds to help pay for the remaining 140 mid-size vehicles that would be driven less than 16,800 miles annually. Savings for these vehicles would not be realized until the later years of ownership. Employees who drove between 14,000 and 16,800 miles a year averaged driving 15,239 miles. Accordingly, we concluded that such vehicles should be a lower priority, and agencies would need to assess whether it would be beneficial to them to purchase mid-size vehicles driven in this mileage range depending on their cash flow situations.

Table E-3
Savings From Ownership Will Not Be Realized Until the Later Years for Mid-Size Vehicles Driven 16,800 Miles Annually

Year of Operation	Mid-size Vehicle Ownership Costs[1]	Mid-size Vehicle Operating Costs	Total Mid-size Vehicle Costs	Personal Vehicle Costs[2]	Net Vehicle Ownership Savings
1	$ 3,668	$ 1,204	$ 4,872	$ 4,872	$ 0
2	3,668	1,204	4,872	4,872	0
3	3,668	1,204	4,872	4,872	0
4	3,668	1,204	4,872	4,872	0
5	3,668	1,204	4,872	4,872	0
6	367	860	1,227	3,480	2,253
Disposal Proceeds	(3,000)		(3,000)		3,000
Total	**$15,707**	**$6,880**	**$22,587**	**$27,840**	**$5,253**

[1] This analysis assumes a 2002 Buick Century will be driven 16,800 miles annually for the first five years and 12,000 miles the sixth year or a total of 96,000 miles. We assumed the vehicle would be financed for five years at 4.30% annual percentage rate.

[2] We assumed that the personal vehicle reimbursement rate was 29 cents per mile for the six-year period and that the same miles would be driven on state business for the personal vehicle and the vehicle being purchased.

Source: OPPAGA analysis of agency personal vehicle reimbursements and cost factors affecting state ownership costs (see Table E-1).

Table E-4
Savings From Ownership Will Be Achieved for Mid-Size Vehicles Driven an Average of 22,013 Miles Annually

Year of Operation	Mid-size Vehicle Ownership Costs[1]	Mid-size Vehicle Operating Costs	Total Mid-size Vehicle Costs	Personal Vehicle Costs[2]	Net Vehicle Ownership Savings
1	$ 4,356	$ 1,578	$ 5,934	$ 6,384	$ 450
2	4,356	1,578	5,934	6,384	450
3	4,356	1,578	5,934	6,384	450
4	4,356	1,578	5,934	6,384	450
5		936	936	2,305	1,369
Disposal Proceeds	(3,000)		(3,000)		3,000
Total	**$14,424**	**$7,248**	**$21,672**	**$27,841**	**$6,169**

[1] This analysis assumes a 2002 Buick Century will be driven 22,013 miles annually for the first four years and 7,948 miles the fifth year or a total of 96,000 miles. We assumed the vehicle would be financed for four years at 3.58% annual percentage rate.

[2] We assumed that the personal vehicle reimbursement rate was 29 cents per mile for the five-year period and that the same miles would be driven on state business for the personal vehicle and the vehicle being purchased.

Source: OPPAGA analysis of agency personal vehicle reimbursements and cost factors affecting state ownership costs (see Table E-1).

Estimated savings. We estimated savings for three groups of vehicles based on the type of vehicle needed and by estimated vehicle use.

1. **Compact vehicles driven at least 14,000 miles annually.** Agencies could save approximately $231,000 during the first year of operations and approximately $1.527 million over these vehicles' useful lives if they purchased 187 Cavaliers and their employees drove them an average of 19,072 miles annually. The savings are based on financing the vehicles for five years at 4.30% annual percentage rate.
2. **Mid-size vehicles driven at least 16,800 miles annually.** Agencies could save approximately $82,000 during the first year of operations and $1.129 million over the vehicles' useful lives if they purchased 183 Buick Centuries and their employees drove them an average of 22,013 miles annually. The savings are based on financing the vehicles for four years at 3.58% annual percentage rate.
3. **Mid-size vehicles driven between 14,000 and 16,800 miles annually.** If agencies have sufficient cash flow to finance Buick Centuries for employees who currently drive personal vehicles between 14,000 and 16,800 miles a year, then they could purchase up to 140 additional mid-size vehicles. Assuming these 140 mid-size vehicles were driven an average of 15,239 miles per year, agencies would need $341 per vehicle per year or a total of approximately $48,000 in additional appropriations each year for the first five years to help pay for the cost of financing. However, in the sixth year of vehicle ownership, the state should expect to save $834,000 because the vehicles would be paid off in year five and the state would only have to pay the operating expenses and insurance for these vehicles. The state would also receive the proceeds from the vehicles' disposal. Thus, the net savings over the six years would be approximately $596,000 for the 140 vehicles.

FLORIDA DEPARTMENT OF MANAGEMENT SERVICES

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May 22, 2002

John W. Turcotte, Director
Office of Program Policy Analysis
And Government Accountability
Claude Pepper Building, Room 312
111 West Madison Street
Tallahassee, Florida 32399-1475

Dear Mr. Turcotte:

We appreciate the opportunity to comment on your status report, Improved State Vehicle Management Could Save Up to $2.4 Million Annually, dated May 2002. We have chosen to comment on those recommended actions contained in the report that are directly applicable to the Department of Management Services. Our response corresponds with the order of your recommendations.

Recommendation 1:

The Legislature should amend s. 287.17, Florida Statutes, to clarify what documentation should be provided when agency heads waive the 10,000-mile minimum mileage requirement in assigning state vehicles. In addition to the current requirement to provide written justification for such waivers, agency heads should be required to record an estimate of the annual mileage each of these vehicles will be driven on official state business and to identify why it is a necessary and cost-effective use of state resources to assign these employees state vehicles rather than having the employees use agency pool or personal vehicles. State agency heads should be required to retain this documentation in a central location so that the information is available for review by agency inspectors general or other interested persons.

Response:

The Department of Management Services agrees with the recommendation and consistent with the language of statutory requirements established by the Legislature, we will take the necessary actions to implement the recommendation.

Mr. John W. Turcotte
May 22, 2002
Page 2

If further information concerning our response is needed, contact James D. Varnado, Inspector General, or John Davis, Audit Director, at 488-5285.

Sincerely,

/s/
Cynthia A. Henderson
Secretary

CH/taw

cc: Mallory Harrell, Deputy Secretary
Rosalyn Bruce, Director,
Division of State Fleet Management

OFFICE OF COMPTROLLER
DEPARTMENT OF BANKING AND FINANCE
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ROBERT F. MILLIGAN
COMPTROLLER OF FLORIDA

April 30, 2002

Mr. John W. Turcotte, Director
Office of Program Policy Analysis
and Government Accountability
111 West Madison Street, Room 312
Tallahassee, Florida 32301

Dear Mr. Turcotte:

Thank you for your letter of April 12, 2002 providing the draft *Improved State Vehicle Management Could Save Up to $2.4 Million Annually*. I take particular note and support the recommendation:

To assist agencies in purchasing vehicles for use by employees who extensively drive personal vehicles on state business, the Legislature should revise ss. 287.14(5) and 287.012(4), *Florida Statutes*, to allow state agencies to purchase vehicles using deferred payment contracts and include motor vehicles in the definition of a "commodity" for state procurement purposes. These revisions would allow state agencies to finance vehicles using the Department of Banking and Finance's *Consolidated Equipment Financing Program*.

If you have any questions, please contact Inspector General John M. Franco at 410-9959.

Sincerely,

/s/
Robert F. Milligan
Comptroller

RFM/ibr

The Florida Legislature

Office of Program Policy Analysis and Government Accountability

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John W. Turcotte, OPPAGA Director