



AUDIT OF TAKE-HOME VEHICLES

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City Auditor

HIGHLIGHTS

Highlights of City Auditor Report #0809, a report to the City Commission and City management

WHY THIS AUDIT WAS CONDUCTED

This audit of take-home vehicles was conducted as part of our 2008 annual audit plan. The purpose of the audit was to identify all City vehicles that were taken home by a City employee during the audit period; identify and analyze related data including the types of vehicles; distances traveled, and associated costs; review and determine the adequacy of policies and procedures governing the taking home of vehicles by employees; including a comparison of City policies and procedures to those of other local governments; and provide options for management to consider that will create savings in commuting costs.

The audit addressed activity during the two-year period, January 1, 2006 through December 31, 2007. This audit also included all City departments that have vehicles taken home by employees.

WHAT WE CONCLUDED

Overall, we concluded that the policy governing take home vehicles needed to be improved. We noted:

- The criteria by which take-home vehicle decisions are made are not sufficient to determine if vehicles taken home were justified.
- Ambiguous terms that could be interpreted differently were not defined.
- There were no requirements that documentation be prepared to support the decision as to when vehicles should be taken home.
- Management's review and approval process for employees that take vehicles home needs improvement.
- Except for police, there were no limitations in the take-home vehicle policy on employee use of City vehicles that are taken home as to distance of commute or personal use. However, we did note some restrictions in other City procedures, such as the Personnel Policies and Procedures Manual.
- The responsibilities of the parties involved in the take-home vehicle process were not clearly delineated.

WHAT WE RECOMMEND

We have made recommendations to address the above identified issues, which include:

- Revise the criteria on which take-home vehicle decisions will be made;
- Eliminate or define terms that can be interpreted in numerous ways;
- Require documentation to support take-home vehicle decisions;
- Expand the review and approval process for take-home vehicles;
- Develop limitations on how far employees are allowed to commute with City vehicles; and
- Clearly delineate the responsibilities of all parties involved in the take-home vehicle process.

We recommend the policy governing take-home vehicles be revised.

ADDITIONAL INFORMATION PROVIDED

This audit analyzed the costs associated with vehicles that were reported as having been taken home by employees during the two-year audit period, January 1, 2006 through December 31, 2007.

Our analysis showed the estimated annual cost associated with employees taking vehicles home was approximately \$1.4 million.

Our analysis also showed:

- There were 560 vehicles taken home by 604 employees during the two-year audit period.
- For take-home vehicles, total commuting distance for the two-year period was in excess of 4.2 million miles, of which 2.9 million miles related to the Police Department.
- Employees of the Police Department took 348 vehicles home representing 62% of all vehicles taken home and 97% of the 360 vehicles in the General Fund.
- We estimated the annual commuting cost associated with take-home vehicles to be over \$1.4 million, with over \$980,000 (70%) relating to the Police Department.
- Only a portion of the \$1.4 million, estimated at \$750,000 annually, has an immediate budgetary impact and includes the cost of fuel. The remainder of the cost is deferred until the applicable vehicles are replaced.

In light of the analysis of costs, we provided several options for consideration that would help control costs of commuting. Those options included:

- Management should prioritize the vehicles currently being taken home, taking cost and community safety into consideration.
- Limit the distance authorized for daily commuting.
- Charge employees for the use of the City vehicle for commuting purposes beyond distances established by policy.
- Employees must live within the limits of the City (County) and/or utility service area to be considered eligible for take-home vehicle responsibility.
- Require employees to leave vehicles at a secure location before they leave the City limits or utility service area.
- Replace take-home vehicles with mileage reimbursement when employees are recalled to duty during other than their normal working hours.
- Change the classes of vehicles that are used for business and take-home purposes to the most cost efficient practicable.
- Total vehicle mileage must meet City minimum vehicle utilization standards without the inclusion of commuting miles or the vehicle will be considered for elimination.

We would like to thank and acknowledge the full and complete cooperation and support of staffs within the City departments and offices audited.

To view the full report, go to:

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Audit of Take-home Vehicles

AUDIT REPORT #0809

May 28, 2008

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See page 23 for explanatory notation



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Audit of Take-home Vehicles



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City Auditor

Report #0809

May 28, 2008

Executive Summary

We estimated the annual cost of employees taking vehicles home to be approximately \$1.4 million.

For the two-year period, 560 vehicles were taken home by 604 employees who drove over 4.2 million miles in commuting to and from work.

The City of Tallahassee provides vehicles for certain employees to take home. Typically, vehicles are taken home by employees to allow them to respond to City business issues that arise during non-business hours in a timely manner and with the proper equipment.

This audit analyzed the costs associated with vehicles that were reported as having been taken home by employees during the two-year audit period, January 1, 2006 through December 31, 2007. This audit also addressed the policies in place governing take-home vehicles.

Our analysis showed the estimated annual cost associated with employees taking vehicles home was approximately \$1.4 million. To place this amount in perspective, the total cost associated with these vehicles for both business and commuting purposes was approximately \$3.5 million annually. Accordingly, commuting cost was approximately 40% of the total cost attributed to these vehicles.

The \$1.4 million noted above as the annual cost of commuting includes depreciation. Only a portion of this amount, estimated at \$750,000 annually, has an immediate budgetary impact and includes the cost of fuel and maintenance. The remainder of the cost is deferred until the applicable vehicles are replaced.

Our analysis also showed:

- There were 560 vehicles taken home by 604 employees during the two-year audit period.
- For take-home vehicles, total commuting distance for the two-year period was in excess of 4.2 million miles, of which 2.9 million miles related to the Police Department.
- Employees of the Police Department took 348 vehicles home representing 62% of all vehicles taken home and 97% of the 360 vehicles in the General Fund.
- We estimated the annual commuting cost associated with take-home vehicles to be over \$1.4 million, with over \$980,000 (70%) relating to the Police Department.
- Eleven employees that took a vehicle home at least one time had a round trip commuting distance in excess of 75 miles.
- There were 16 employees that drove over 25,000 miles commuting in the two-year audit period.

The Police Department accounts for 62% of the vehicles taken home by City employees.

Overall, we concluded that the current policy is not adequate to effectively manage and control the taking home of vehicles by employees (i.e., “take-home vehicles”). However, we did note that the Police Department, as the largest single user of take-home vehicles, had additional internal policies governing vehicle usage that were much more comprehensive. For the Police Department we concluded that unless specifically otherwise noted, their departmental vehicle policy appeared adequate. Accordingly, our comments in this report relate to the citywide take-home vehicle policy and exclude vehicles used by the Police Department for law enforcement purposes.

We concluded that the current policy is not adequate to effectively manage employees taking vehicles home. Police has additional policies.

Our review of the City's policy (CP 124.06) showed:

- The criteria by which take-home vehicle decisions are made are not sufficient to determine if vehicles taken home were justified.
- Ambiguous terms that could be interpreted differently were not defined.
- There were no requirements that documentation be prepared to support the decision as to when vehicles should be taken home.
- Management's review and approval process for employees that take vehicles home needs improvement.
- There were no limitations in the take home vehicle policy on employee use of City vehicles that are taken home as to distance of commute or personal use. However, we did note some restrictions in other City procedures, such as the Personnel Policies and Procedures Manual.
- The responsibilities of the parties involved in the take-home vehicle process were not clearly delineated.

The criteria on which take-home vehicle decisions should be based are not adequate.

There were no limits on employee commuting distances in the policy.

We have made recommendations to address those issues, which include:

- Revise the criteria on which take-home vehicle decisions will be made;
- Eliminate or define terms that can be interpreted in numerous ways;
- Require documentation to support take-home vehicle decisions;
- Expand the review and approval process for take-home vehicles;
- Develop limitations on how far employees are allowed to commute with City vehicles; and
- Clearly delineate the responsibilities of all parties involved in the take-home vehicle process.

We have provided options, which would help control take-home vehicle costs.

Employees should live within certain distances from work to be considered eligible for take-home vehicle responsibilities.

Take-home vehicles could be replaced with mileage reimbursements for when employees are called back to work outside normal working hours.

We also have provided options for management to consider which would help control the costs associated with take-home vehicles. We are aware that some options may increase work/costs in other areas (which could offset some of the savings) or impact customer service.

Those options include:

- Management should prioritize, on a departmental basis, the vehicles currently being taken home and reduce the number of vehicles taken home to only the most critical.
- Limit the distance authorized for daily commuting (i.e. employees living more than a predetermined distance from their place of employment will not be considered eligible for take-home vehicle responsibility).
- Charge employees (either a flat rate or on a per mile basis) for the use of the City vehicle for commuting purposes beyond distance limits established by policy.
- Employees must live within the limits of the City (County) and/or utility service area to be considered eligible for take-home vehicle responsibility.
- Require employees to leave vehicles at a secure location (i.e., a fire station) closest to their commuting route before they leave the City limits or utility service area.
- Replace take-home vehicles with mileage reimbursement for use of personal vehicles when employees are recalled to duty during other than their normal working hours.
- Change the classes of vehicles that are used for business and take-home purposes to the most cost efficient possible and practicable.
- Total vehicle mileage must meet City minimum vehicle utilization standards without the inclusion of commuting miles or the vehicle will be considered for elimination.

As noted above, the implementation of some options may cause the City to incur other costs, which could reduce the savings or impact customer service. For example, response times to utility outages may be increased if employees have to get their City vehicles and equipment prior to responding, additional parking may need to be acquired or built for employee personal vehicles or City vehicles that need to be parked while on City properties, and administrative workload and costs would increase as a result of processing additional mileage reimbursement requests for employees returning to duty after normal working hours.

We also noted non-compliance with the current policy requirement that departments report certain information for all take-home vehicles to the City's Fleet Management Division.

Users of this report should be aware that a portion of any savings that may result from reductions in vehicle take-home usage would occur over time. That savings would be achieved by reducing the annual mileage on the vehicles, thus extending the vehicles useful lives and reducing the frequency in which the vehicles would have to be replaced. Such savings will not fully impact the City budget in the first year of implementation, but will be realized over the remaining useful lives of the vehicles and often several budget years.

A portion of any savings resulting in changes in take-home vehicle practices would occur over time and not all in one year.

We recommend management revise the current take-home vehicle policy, taking into consideration the issues identified in this report and policy direction provided by the City Commission, to meet the needs of the government.

Audit of Take-home Vehicles



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City Auditor

Report #0809

May 28, 2008

Scope, Objectives, and Methodology

The audit period was the two-year period January 1, 2006 to December 31, 2007.

We performed an audit of City take-home vehicles. For purposes of this audit, take-home vehicles were defined as any vehicle taken home by a City employee at least once during the audit period. The scope of our audit included all City departments, including the Police Department, that utilized take-home vehicles. The audit period was the two-year period January 1, 2006 through December 31, 2007.

The objectives of this audit were to (1) identify all vehicles that were taken home by a City employee during the audit period; (2) identify and analyze related data including the types of vehicles, distances traveled, and costs associated with commuting; (3) review and determine the adequacy of policies and procedures governing the taking home of vehicles by employees, including a comparison of City policies and procedures to those of other local governments; and (4) provide options for management to consider that will create savings in commuting costs.

To meet those objectives we:

1. Requested, obtained, and analyzed detailed information relating to take-home vehicles from all City departments, including vehicle numbers, employee names and identification numbers, and number of times employees took vehicles home;
2. Obtained vehicle information from the City's fleet management system (FASTER), including mileage, vehicle costs (i.e., fuel, maintenance, and acquisition);

3. Reviewed applicable City policies and procedures relating to take-home vehicles;
4. Obtained and reviewed relevant policies and procedures from other municipalities;
5. Extracted employee address information from the City's PeopleSoft Human Resources system; and
6. Utilized an Internet mapping application to estimate commuting mileage for employees.

We conducted this audit in accordance with the International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

(Note to reader: There are minor immaterial differences in total amounts (i.e., \$1) between different tables presented in this report due to rounding.)

Background and Vehicle Analysis

In order to determine what vehicles were used for commuting purposes, we requested that City departments report to us:

- All vehicles taken home during the two-year audit period;
- The employees that took the vehicles home;
- How many times the identified employees took those vehicles home; and
- The reasons (per current policy, Commission Policy 124) that the vehicles were taken home.

(Note: Our verification of the department-reported vehicle information was limited due to an overall lack of documentation supporting the take-home vehicle process. This lack of supporting documentation is addressed in a subsequent section of this report as part of the issues relating to our review of the City's take-home vehicle policy.)

Reasons Vehicles were Taken Home

Except for police vehicles used for law enforcement purposes, we requested that City departments provide the reasons that employees took City vehicles home. Our review showed that the reasons provided in response to our request were generally in accordance with the City's policy governing take-home vehicles. However, we found those reasons, as well as the City policy, too vague to properly evaluate the need and justification for employees taking City vehicles home. Accordingly, in this audit we did not make recommendations as to specific vehicles that should or should not be taken home by employees. However, in a subsequent section of this report, we do make recommendations to enhance the City's vehicle take-home policy, including improved documentation that provides justified reasons for employees to take vehicles home.

The City policy is too vague to allow proper evaluation of the need and justification for take-home vehicles.

Notwithstanding the above, our discussions with staff in the various City departments and review of documentation provided in response to our requests indicated that the majority of the vehicles were taken home to allow employees to respond to emergencies, when they arose outside the employee's normal working hours, in a timely manner, and with the proper equipment. In some instances, however, it was apparent some employees were allowed to drive City vehicles home because of their position as there was no special equipment on the applicable vehicle and the number of times the employee responds to work related events outside their normal working hours was infrequent.

Number of Vehicles Used for Commuting

Thirteen departments reported having had a vehicle taken home by an employee at least once during the audit period.

Based on responses to our requests, 13 City departments reported at least 1 employee from their department had taken a vehicle home during the audit period. Table 1 below is a summary by department of the number of employees that took home a vehicle at least once and the number of vehicles that were taken home.

**Table 1
Number of Employees That Took A Vehicle Home
at Least One Time and the Associated Number of Vehicles**

Department	Funding Source	Number of Employees Taking Home a Vehicle At Least Once	Number of Vehicles Taken Home
DMA (ISS)	Enterprise/Other	12	11
Electric Utility	Enterprise/Other	77	40
Fire	Enterprise/Other	24	24
Fleet	Enterprise/Other	6	6
Gas Utility	Enterprise/Other	5	5
Growth Management	Enterprise/Other	24	24
Parks and Recreation	General	8	8
Police	General	348	348
Public Works	General	4	4
Solid Waste	Enterprise/Other	3	3
Stormwater	Enterprise/Other	1	1
UBCS	Enterprise/Other	27	27
Water Utility	Enterprise/Other	65	59
Total		604	560

For all departments, except the Electric and Water Utilities, there was one vehicle associated with each employee. In the Electric and Water Utilities, there were instances where several employees rotated taking home a single vehicle, based on which employee was on call. Therefore, for those two departments, the number of employees taking vehicles home exceeded the number of take-home vehicles.

Sixty-two percent of all take-home vehicles were in the Police Department.

As shown in Table 1, the Police Department accounted for 62% of all take-home vehicles. Accordingly, due to the large impact of the Police Department on the analysis of take-home vehicles, we have shown take-home vehicles with the Police Department included with the rest of the General Fund and as a separate unit. In addition, due to issues that relate to the police bargaining unit, we have further segmented the Police Department into sworn and non-sworn employees.

Types of Vehicles Used for Commuting

There were 560 vehicles used at least once for commuting in the two-year period.

The City’s fleet is comprised of a large variety of vehicles. The City’s Fleet Management Department has a detailed classification process for those vehicles. For example, the 560 vehicles identified as take-home vehicles by departments are segmented into approximately 60 different vehicle classes for fleet management purposes. For this audit, we simplified those classifications of vehicles and segmented those vehicles into 12 classes. Table 2 below illustrates those 12 classes.

**Table 2
Vehicle Classification for Audit Purposes**

Vehicle Class	Examples of Vehicles Included in the Class
Sedan	
Intermediate	Chevrolet Lumina and Ford Taurus
Full Size	Ford Crown Victoria
Sport Utility Vehicle	
Intermediate	Chevrolet Blazer, Jeep Cherokee, and Ford Escape
Full Size	Ford Explorer/Expedition, Chevrolet Tahoe/Suburban, and Dodge Durango
Van	
Minivan	Chevrolet Astro
Full Size	Chevrolet G2500 and Ford E350
Truck	
Compact	Chevrolet S10 and Ford Ranger
Full Size	Chevrolet C2500 and Ford F150/250
Heavy Duty	Chevrolet 3500 and Ford F350/450
Work Truck	
GVW* 16,000-26000	Ford F550
GVW* 26,000-33,000	Freightliner M2106
GVW* 33,000+	International 4300/4700

* GVW = Gross Vehicle Weight

We have added additional classifications (as applicable) to separately identify police patrol type vehicles as “marked.” For example, the sedans classified as “Full Size – Marked” are the blue and white police patrol cars equipped with lights and sirens. Other classifications that have a separate marked distinction (i.e., Intermediate SUV – Marked) are for vehicles that are painted and equipped as law enforcement vehicles.

Table 3 below classifies the 560 take-home vehicles by funding source while separately showing the Police Department by sworn officers and non-sworn (civilian) employees.

Table 3
Classification of Vehicles Taken Home

Vehicle Classifications	General Fund					Total Enterprise and Other Funds	Entire City
	Police Sworn	Police Non-Sworn	Total Police	Other Departments	Total General Fund		
	(1)	(2)	(1+2)=(3)	(4)	(3+4)=(5)		
Sedan							
Intermediate	2	0	2	0	2	0	2
Full Size	43	6	49	0	49	0	49
Full Size – Marked	212	3	215	0	215	0	215
Subtotal	257	9	266	0	266	0	266
Sport Utility Vehicle							
Intermediate	26	2	28	3	31	54	85
Intermediate- Marked	22	2	24	0	24	0	24
Full Size	7	0	7	0	7	24	31
Full Size – Marked	10	0	10	0	10	1	11
Subtotal	65	4	69	3	72	79	151
Van							
Minivan	0	0	0	0	0	23	23
Minivan – Marked	0	4	4	0	4	0	4
Full Size	5	0	5	0	5	3	8
Full Size – Marked	0	1	1	0	1	0	1
Subtotal	5	5	10	0	10	26	36
Truck							
Compact	0	0	0	0	0	10	10
Full Size	2	0	2	7	9	58	67
Full Size Marked	1	0	1	0	1	0	1
Heavy Duty	0	0	0	2	2	21	23
Subtotal	3	0	3	9	12	89	101
Work Truck							
GVW 16,000-26,000	0	0	0	0	0	1	1
GVW 26,000-33,000	0	0	0	0	0	1	1
GVW > 33,000	0	0	0	0	0	4	4
Subtotal	0	0	0	0	0	6	6
Total	330	18	348	12	360	200	560

Ninety-seven percent of the vehicles used for commuting in the General Fund are in the Police Department.

The above table shows that, of the 360 take-home vehicles in the General Fund, 348 (97%) are driven by the Police Department and, of the 348 Police Department vehicles, 330 (95%) are assigned to sworn officers. For the entire City, including enterprise activities (such as Electric, Water, and Gas Utilities), a total of 560 vehicles were taken home one or more times during the period reviewed. We have included

a detailed listing of all take-home vehicles that includes the vehicle number; the department; make, model, and year of the vehicle; our classification; and selected cost data, at the end of this report as Appendix D.

Commuting Distances

We calculated the commuting distances for each employee identified as having taken a City vehicle home. In order to calculate the commuting distances, we obtained the home addresses for each identified employee from the City's PeopleSoft Human Resources System and identified each employee's regular place of business or location where each employee reported for duty. We then utilized an Internet application to map the employee's commuting route and estimate the driving distance. (Note: We did not utilize the City's Geographical Information System (GIS) because some employees reside outside Leon County.) A limitation in analyzing commuting distances in this manner was that no adjustments were made for instances where employees did not always report to or leave work from the same location. However, we believe the overall impact to be offsetting and immaterial over the two-year audit period.

We analyzed commuting distance in several ways. Our first analysis showed that round trip commuting distances (defined as round trip, to and from work) ranged from less than 2 miles to over 100 miles. Table 4 below shows round trip commuting distances of City employees classified by funding source.

**Table 4
Employee Commuting Distances
January 1, 2006 – December 31, 2007**

Commuting Distance	Number of Employees						
	Police Sworn	Police Non-Sworn	Total Police	Total Other Departments	Total General Fund	Total Enterprise Funds	Entire City
	(1)	(2)	(1+2)=(3)	(4)	(3+4)=5	(6)	(5+6)=(7)
< 5 miles	20	0	20	0	20	5	25
5-10 Miles	55	4	59	2	61	16	77
10-20 Miles	107	8	115	2	117	55	172
20-30 Miles	96	3	99	0	99	66	165
30-40 Miles	23	1	24	5	29	38	67
40-50 Miles	16	0	16	2	18	34	52
50-75 Miles	12	2	14	1	15	20	35
75-100 Miles	1	0	1	0	1	8	9
>100 Miles	0	0	0	0	0	2	2
Total	330	18	348	12	360	244	604

There were 11 employees that had a round trip commute in excess of 75 miles.

A review of the 11 vehicles with a round trip commute of greater than 75 miles (see the last two rows of the above table) showed that 1 of the vehicles was in the general fund and the remaining 10 were in enterprise/other funds. Additionally, 5 of the 11 employees appear to have used a City vehicle for commuting purposes on a regular (daily) basis and not due to rotating standby responsibility. Appendix B, at the end of this report, provides detailed information on those vehicles including the department, the vehicle classification and type, the calculated commuting distance, and the number of times the vehicle was taken home.

We inquired of the Water Utility and Police Department why two of the vehicles, #8251 and #649, as identified in Appendix B, would be approved as take-home vehicles considering the commuting distances and the frequencies that the vehicles were taken home (i.e., more than 75 miles per round trip and more than 200 times per year). We were

informed by the Water Utility that the employee's place of residence was not used as a factor in determining the need for the vehicle to be taken home and, as such, was not considered. For the police vehicle, the Police Department stated that the vehicle was taken home because the driver was a sworn officer with take-home vehicle privileges and that the officer resides within the 35-mile "straight-line" (as defined by Police Department management) distance required by the police collective bargaining agreement, even though the officer's actual commuting distance to work is much greater. We recommend that the Water Utility and Police Department management again review these take-home vehicle assignments.

For the 604 applicable employees, we calculated total commuting distance for the two-year audit period by multiplying the number of times each employee took a vehicle home, as reported to us by the respective departments, by the employee's round trip commuting distance. Total commuting distances by employee, for the two-year period, ranged from less than 2 miles to over 35,000 miles. Table 5 below shows a summary of total commuting distances.

**Table 5
Summary of Employee Commuting Miles
January 1, 2006 – December 31, 2007**

Commuting Distance	Number of employees						
	General Fund					Enterprise Funds	Entire City
	Police Sworn	Police Non-Sworn	Police All	Total Other Depts.	Total General Fund		
	(1)	(2)	(1+2)=(3)	(4)	(3+4)=(5)	(6)	(5+6)
Less than 500	9	0	9	6	15	46	61
500- 1,000	8	1	9	1	10	44	54
1,000-5,000	100	6	106	1	107	72	179
5,000-10,000	102	6	108	1	109	34	143
10,000-15,000	70	3	73	3	76	16	92
15,000-20,000	23	1	24	0	24	19	43
20,000-25,000	11	0	11	0	11	5	16
> 25,000 Miles	7	1	8	0	8	8	16
Total	330	18	348	12	360	244	604

Appendix C provides additional information on the 16 vehicles that traveled more than 25,000 miles due to employee commuting for the two-year period.

There were 16 employees that commuted more than 25,000 miles in two years.

Total commuting miles is dependent on more than the daily commuting distances. Total commuting miles is a function of the distance that each employee commutes, commuting frequency, and the number of employees commuting. Table 6 below provides an analysis of the total commuting miles during the two-year audit period.

Table 6
Summary of Commuting Information
January 1, 2006 – December 31, 2007

Description	Number of Employees	Number of Commuting Trips (Two Years)	Total Commuting Miles (Two Years)	Average # Trips Per Year	Average Miles Per Employee Per Trip	Average Miles Per Employee Per Year
	(1)	(2)	(3)	(2) / (1) / 2	(3) / (2)	(3) / (1) / 2
DMA (ISS)	12	4,643	172,633	193	37	7,193
Electric	77	11,381	382,583	74	34	2,484
Fire	24	10,574	164,780	220	16	3,433
Fleet	6	1,100	22,389	92	20	1,866
Gas	5	2,134	88,273	213	41	8,827
Growth Management	24	8,922	180,376	186	20	3,758
Parks & Recreation	8	140	2,944	9	21	184
Police	348	157,547	2,906,558	226	18	4,176
Public Works	4	1,291	42,495	161	33	5,312
Solid Waste	3	108	3,502	18	32	584
Stormwater	1	190	5,335	95	28	2,668
UBCS	27	2,802	32,486	52	12	602
Water	65	10,097	279,412	78	28	2,149
Totals	604	210,929	4,283,766			

(Note: For purposes of this table, a trip is the commute driven by the employee to and from work.)

Table 6 shows the following:

- The Police Department has the majority of the employees that drive City vehicles home, followed by the Electric and Water Utilities, Utility Business and Customer Services, the Fire Department, and Growth Management.
- The greatest amount of commuting miles was incurred by the Police Department, followed by the Electric and Water Utilities. Total commuting distances for all City departments exceeded 4.2 million miles.
- Average miles per employee commute (by department) ranged from 12 to 41 miles.

For the two-year period, commuting miles for the City exceeded 4.2 million miles.

This analysis also shows that some departments are more restrictive (or have less need) in having employees take vehicles home. For example,

an employee that takes a vehicle home everyday and works 5 days a week, 52 weeks a year would have 260 days commuting annually. When the total annual number of workdays is adjusted for holidays and vacation, the total annual commuting days would be closer to 235 days. As shown in Table 6 above, the Police, Gas Utility, and Fire Departments have an average of over 200 commuting days per employee, per year which equates to every identified employee taking a vehicle home nearly every work day. In contrast, the Parks & Recreation, Solid Waste, and Utility Business and Customer Services Departments are more restrictive with the average number of times commuting being less than one employee per week taking a vehicle home.

Analysis of the Costs of Commuting

The cost of employees taking vehicles home was calculated using information obtained from the departments and the City's fleet management software application (FASTER) and our calculations of commuting distances. Our analysis of the cost of employees taking vehicles home is based on several assumptions. Those assumptions include:

- The employees utilized the same vehicle the entire period (i.e., drove the same vehicle home each time).
- The commuting distance calculations obtained from the Internet application were representative of the route and/or miles commuted by the employees.
- The information (vehicle assignments) provided by departments in response to the request for information was accurate.

The cost per mile for each of the vehicle classes is shown in Table 7. To make that calculation, we obtained the actual costs of each vehicle for labor, fuel, parts, and other costs (i.e., oil/lubricants, sublet repairs,

etc.) incurred during the audit period and divided those costs by the total miles driven during the audit period (i.e., “Cost of Fuel” / “Total Miles Driven” = “Fuel Cost Per Mile”). For depreciation, we obtained the capitalized value of the vehicle (per FASTER) and divided it by the estimated useful life (in miles) of the vehicle (provided by the Fleet Management Department). Salvage value of vehicles, which would reduce the cost of depreciation, was not considered because the proceeds of surplus vehicle sales are treated as revenue and are not shown as an offset to the acquisition costs of replacement vehicles.

During our analysis, we found that the estimated useful lives for three vehicle classes did not have their estimated useful life based on mileage, rather their useful lives were estimated based on “hours.” Those three vehicle classes were comprised of large work trucks that routinely idle during the workday while employees utilize the equipment on the truck. Therefore, our analysis of costs does not include depreciation for those three vehicle classes.

**Table 7
Cost Per mile by Vehicle Class**

Vehicle Class Description	Cost Per Mile						Total (5+6)
	Labor	Fuel	Parts	Other	Total Operating	Depreciation	
	(1)	(2)	(3)	(4)	(1+2+3+4)= (5)	(6)	
Compact Truck	0.07	0.17	0.03	0.02	0.29	0.20	0.49
Full Size SUV	0.03	0.19	0.02	0.07	0.31	0.30	0.61
Full Size SUV - Marked	0.04	0.23	0.05	0.02	0.34	0.39	0.73
Full Size Sedan	0.04	0.16	0.03	0.06	0.29	0.25	0.54
Full Size Sedan - Marked	0.05	0.25	0.05	0.07	0.42	0.32	0.74
Full Size Truck	0.05	0.25	0.03	0.06	0.39	0.29	0.68
Full Size Van	0.13	0.25	0.08	0.03	0.49	0.28	0.77
Heavy Duty Truck	0.07	0.35	0.05	0.05	0.52	0.35	0.87
Intermediate SUV	0.05	0.17	0.03	0.04	0.29	0.26	0.55
Intermediate SUV - Marked	0.05	0.19	0.04	0.05	0.33	0.30	0.63
Intermediate Sedan	0.07	0.16	0.05	0.04	0.32	0.31	0.63
Minivan Van	0.09	0.20	0.05	0.06	0.40	0.21	0.61
Minivan Van - Marked	0.08	0.19	0.06	0.05	0.38	0.24	0.62
Work Truck - GVW 16,000-26,000	0.13	0.51	0.08	0.16	0.88		0.88
Work Truck - GVW 26,000-33,000	0.27	0.43	0.13	0.15	0.98		0.98
Work Truck - GVW > 33,000	0.30	0.49	0.23	0.18	1.20		1.20

(Note: The vehicle classes Full Size Truck-Marked and Full Size Van-Marked were not presented separately as there was only one vehicle in each class. Those vehicles were included with their respective unmarked classes.)

We noted several items in our cost per mile estimate that warrant explanation. First, the relatively high fuel cost for marked full size sedans and marked intermediate SUVs is most likely attributable to the nature of the work performed by police officers, and the relatively greater amount of time those vehicles remain idling while police functions are performed. Accordingly, commuting costs for fuel is likely lower than the cost per mile shown, as the officer would be in route as opposed to performing normal police functions. Also, depreciation per mile is higher for marked vehicles due to the higher cost of equipment needed to prepare the vehicles for service. Lastly, the total cost per mile for vehicles taken home is significantly affected by depreciation. The depreciation cost per mile represents the loss of value of the vehicle through its use, and accordingly, the reduction in

the vehicle’s useful life. Depreciation costs ranged from \$0.20 to \$0.39 per mile.

An additional cost of police vehicles not considered in this analysis and not a cost of taking vehicles home, is the cost of officers using their City vehicles for extra duty that officers sometime perform as secondary employment. While not a commuting cost, the use of an assigned vehicle used for non-duty purposes is an additional cost to the City for that vehicle.

An additional cost not considered in this analysis is the cost of police officer use of their vehicles for “extra-duty.”

With the cost per mile calculations and the commuting distance calculations, we were able to estimate the cost incurred by the City for employees taking vehicles home. Table 8 below is our estimation of those costs by department for the two-year audit period. The last column of the table represents an estimate of the cost for a single year.

**Table 8
Cost of Employee Commuting by Department
January 1, 2006 – December 31, 2007**

Department	# of Veh	Commuting Cost						Total Costs (1+2+3+4+5)= (6)	Annualized (6) / 2
		Labor	Fuel	Parts	Other	Depreciation			
		(1)	(2)	(3)	(4)	(5)			
DMA (ISS)	12	8,324	27,748	4,964	5,170	39,532	85,738	42,869	
Electric	77	36,772	100,473	23,752	25,884	90,497	277,378	138,689	
Fire	24	14,360	30,134	7,766	7,146	47,568	106,974	53,487	
Fleet	6	682	4,660	310	903	6,265	12,820	6,410	
Gas	5	1,868	12,719	1,085	449	20,461	36,582	18,291	
Growth Management	24	8,899	30,013	4,876	4,384	40,229	88,401	44,201	
Parks & Recreation	8	207	903	110	218	1,029	2,467	1,234	
Police	348	133,297	617,717	126,558	195,359	896,871	1,969,802	984,901	
Public Works	4	2,755	7,060	1,953	326	11,563	23,657	11,829	
Solid Waste	3	428	1,194	279	113	1,213	3,227	1,614	
Stormwater	1	107	854	53	0	1,480	2,494	1,247	
UBCS	27	3,045	8,148	1,883	1,804	7,658	22,538	11,269	
Water	65	11,313	54,918	7,104	7,812	68,466	149,613	74,807	
Totals	604	222,057	896,541	180,693	249,568	1,232,831	2,781,691	1,390,846	

(Note: The cost of depreciation for the three classifications of work trucks has not been included as part of the costs for the Electric and Water Utilities.)

Depreciation was the largest cost factor for vehicle commuting at approximately \$1.2 million for the two-year period or nearly one-half of the total commuting cost.

The above table shows that depreciation on the use of vehicles for commuting purposes is the highest single factor in total commuting costs. For the City as a whole, depreciation was \$1,232,833 of the total commuting cost of \$2,781,691, or 44% of total costs for the two-year period. Users of this report should be aware that depreciation, while a cost of operating a vehicle, is not a cost that translates into immediate budgetary savings. Reductions in cost achieved through reduced miles driven result in savings as vehicles last longer and do not have to be replaced as often. This savings is realized over several budget cycles.

These same costs have been summarized in Table 9 below to show the commuting costs of take-home vehicles for the two-year audit period by fund.

**Table 9
Cost of Employee Commuting by Funding Source
January 1, 2006 – December 31, 2007**

Cost Type	Cost of Commuting						
	General Fund					Enterprise and Other Funds	Citywide Total
	Police Sworn	Police Non-Sworn	Police All	Total Other Depts.	Total General Fund		
(1)	(2)	(1)+(2)=(3)	(4)	(3)+(4)=(5)	(6)	(5+6)	
# Of Employees	330	18	348	12	360	244	604
Labor	124,424	8,873	133,297	2,961	136,258	85,798	222,056
Fuel	589,915	27,803	617,718	7,963	625,681	270,861	896,542
Parts	120,102	6,456	126,558	2,063	128,621	52,073	180,694
Other	185,735	9,624	195,359	544	195,903	53,664	249,567
Total Operating Cost	1,020,176	52,756	1,072,932	13,531	1,086,463	462,396	1,548,859
Depreciation	856,506	40,365	896,871	12,593	909,464	323,369	1,232,833
Total Cost	1,876,682	93,121	1,969,803	26,124	1,995,927	785,765	2,781,692

(Note: The cost of depreciation for the three classifications of work trucks has not been included as part of the costs for the Enterprise and Other Funds.)

Our final analysis of commuting costs is a comparison of commuting costs to total costs and is shown in Table 10 below. This analysis shows our estimate of the vehicle costs attributable to commuting and the total costs for those same vehicles by department. In other words,

of the vehicles that were taken home by employees, we have estimated the percentage of total costs for those vehicles due to commuting.

For four departments, (DMA, Gas Utility, Public Works, and Stormwater Mgt.) the commuting costs were in excess of 50% of the total of the vehicles' operating cost. For another two departments, (Fire Department and Police Department) the percentage of commuting cost was between 40% and 50% of total cost, and for the City as a whole it was almost 40%.

Citywide, commuting costs were approximately 40% of the total vehicle cost of the vehicles taken home.

**Table 10
Percentage of Total Vehicle Cost Attributable to Commuting
January 1, 2006 – December 31, 2007**

Dept Description	Commuting Operating	Commuting Depreciation	Commuting Costs Total	Total Operating	Total Depreciation	Total Cost	Commuting as % of Total
	(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(3)/(6)
DMA (ISS)	46,206	39,532.00	85,738	57,929	50,189	108,118	79.30%
Electric	186,881	90,497.00	277,378	431,138	193,704	624,842	44.39%
Fire	59,407	47,568.00	106,975	112,810	92,232	205,042	52.17%
Fleet Management	6,555	6,265.00	12,820	21,679	21,082	42,761	29.98%
Gas	16,122	20,461.00	36,583	26,028	29,428	55,456	65.97%
Growth Management	48,171	40,229.00	88,400	128,251	105,739	233,990	37.78%
Parks & Recreation	1,438	1,029.00	2,467	57,236	29,918	87,154	2.83%
Police	1,072,931	896,871.00	1,969,802	2,341,817	1,966,820	4,308,637	45.72%
Public Works	12,093	11,563.00	23,656	19,966	18,638	38,604	61.28%
Solid Waste	2,014	1,213.00	3,227	43,295	26,599	69,894	4.62%
Stormwater Mgt.	1,014	1,480.00	2,494	2,456	3,523	5,979	41.71%
UBCS	14,879	7,658.00	22,537	266,098	133,353	399,451	5.64%
Water	81,148	68,466.00	149,614	469,428	352,878	822,306	18.19%
Totals	1,548,858	1,232,832	2,781,690	3,978,130	3,024,104.38	7,002,235	39.73%

(Note: This table was revised on 10/22/08. The revision was made to correct for a clerical error whereby columns 4 and 5 were identical. Column 5 now accurately reflects the total depreciation for each of the applicable departments and the commuting cost as a percentage of total cost.)

An additional cost not included in our analysis of commuting cost is the City's increased liability exposure.

An additional cost of providing take-home vehicles that was identified, but not included in our analyses, is the City's liability exposure. The City self-insures its vehicle fleet; therefore, there is no direct information to include in our cost estimate for commuting miles of take-home vehicles. However, the additional miles driven due to the

City vehicles being taken home by employees does increase the City's exposure to loss.

Changes Due to OBP Recommendations

On April 10, 2008, the City Commission met for the purposes of a budget workshop. In that workshop, the City's Office of Budget and Policy (OBP) recommended canceling the use of 52 City vehicles as take-home vehicles. The City Commission approved the recommendation and cancelled the use of 52 vehicles for take-home purposes. Subsequent to the budget workshop, OBP directed the impacted departments to determine which specific vehicles would be deleted based on the department's needs and priorities.

While the City Auditor's Office provided OBP the number of miles each vehicle traveled for commuting purposes, we did not provide OBP a cost per mile calculation for each vehicle. OBP obtained that information from the Fleet Management Department.

The estimates by OBP were for the purpose of identifying immediate budgetary savings; our estimates were for the purpose of identifying the total cost of commuting.

OBP estimated the annual savings generated by the cancellation of the take-home use of the 52 vehicles to be \$91,740, of which \$2,337 relates to the general fund. The savings were based on an estimated commuting cost of 20 to 25 cents per mile, and were for the purpose of identifying the immediate budgetary savings. For the most part, the OBP cost per mile estimate relates to the cost of fuel, parts, and labor.

Our analysis of vehicle costs (see Table 7) was for the purpose of estimating the cost of driving certain City vehicles (on a per mile basis) and includes depreciation. For most vehicles those costs ranged from approximately 50 to 85 cents per mile.

We also note that with the subsequent change in directions which allowed departments to determine which vehicles are not to be taken home, the estimate for potential savings may be greater or less

depending on which vehicles are identified. Table 11 below is a summary of how the reduction in take-home vehicles will impact the applicable departments.

**Table 11
Impacts of Take-home Vehicle
Deletions by Departments**

Department	Number of Vehicles Before Deletions	Deletions as Take-Home Vehicles	Number of Vehicles After Deletions
DMA (ISS)	11	4	7
Electric Utility	40	1	39
Fire	24	5	19
Fleet	6	5	1
Gas Utility	5	5	0
Growth Management	24	12	12
Parks and Recreation	8	0	8
Police	348	8	340
Public Works	4	3	1
Solid Waste	3	0	3
Storm Water	1	0	1
UBCS	27	2	25
Water Utility	59	7	52
Totals	560	52	508

(Note: We were unable to show an estimate of the savings generated by the deletions, as the applicable departments have not identified the specific vehicles.)

Issues and Recommendations

Overall, we concluded that the current policy governing take-home vehicles is not adequate.

Overall, we concluded the policies and procedures governing take-home vehicles are not sufficient to adequately manage the taking of vehicles home by City employees. We noted issues relating to (1) the criteria by which take-home vehicle decisions are made; (2) management’s review and approval process relating to take-home vehicles; (3) a lack of limitations on employee use of City vehicles that are taken home; and (4) documentation requirements. Based on those issues, we have made recommendations to improve internal controls and utilization of take-home vehicles. We also identified options for reducing/controlling the costs associated with employees taking vehicles home. Finally, we provided a comparison of certain City take-

home vehicle policies/procedures to other local governments to illustrate differences in how take-home vehicles are managed.

Current City Policy and Procedures Governing Take-home Vehicles

The Police Department has additional policies regarding take-home vehicles.

The current policy governing employees taking vehicles home is the City's Fleet Policy, Commission Policy (CP) 124. For the Police Department, take-home vehicles are also addressed in the collective bargaining agreement between the City and the Police Benevolent Association (PBA), the union representing City police officers, and Police Department General Order 66. Also, as subsequently noted, the Police Department has additional policies regarding take-home vehicles.

The City's Take-home Vehicle Policy

The City's Fleet Policy governs the taking home of vehicles for the City as a whole. The extent to which the policy addresses take-home vehicles is limited to one subsection, CP 124.06d(2). That subsection provides criteria that should be considered by management for the assignment of take-home vehicles. Specifically, CP 124.06d(2) states:

“Criteria for assignment of a take-home vehicle should include some of the following:

- a. When the responsibilities of the position require routine and regular conduct of City business before or after normal business hours.
- b. Departments shall, at the same time, furnish to Fleet Management the vehicle numbers assigned as take-home and stand-by vehicles and verify property control numbers.

- c. That emergency use will be periodically required before or after normal hours.
- d. That the responsibilities of the position are such that it is to the convenience of the City to assign a vehicle or when a demonstrated risk to City property warrants such assignment.
- e. When the responsibilities of the position requires that the person be available to respond to emergency situations affecting the department or other departments that may rely upon the services of the position.”

As written, the current policy does not provide adequate guidance for the determination as to when employees should take City vehicles home, nor provide control over the take-home vehicle process.

The current policy needs improvements to provide adequate control over take-home vehicles.

During our review of the current citywide policy, we identified several issues. Specifically, we noted:

- The criteria for determination of when employees are to be required to take vehicles home are not sufficient.
- Terms that are subjective in nature and could be interpreted in multiple ways have not been defined.
- Requirements for documentation supporting take-home vehicle decisions and utilization have not been established.
- The level of management at which the approvals of take-home vehicles are made should be raised.
- A review process has not been established for the assignment of take-home vehicles.

- Limitations have not been established for distances that employees are authorized to drive for commuting purposes.
- Responsibilities of the involved parties (i.e., employee, department management, and City's Fleet Division) have not been delineated.

We did note that the Police Department has additional internal policies (General Order 66) that do address many of the issues we noted with the citywide policy. As such, we recommend that the Police Department's internal policies governing employees taking vehicles home be considered as a resource when the citywide policy is revised.

Due to the importance, cost, visibility in the community, and the sensitivity of the nature of take-home vehicles, a separate policy should be developed to provide controls and guidance over the take-home vehicle process. Such a policy should follow the basic framework of all City policies and specify the:

- authority under which the policy is established;
- scope and applicability of the policy;
- policy statement;
- definitions of key terms;
- responsibilities of the key parties involved in the take-home vehicle process; and
- applicable controls that should be established to ensure compliance with the policy.

There should be a separate policy for take-home vehicles and not be a subpart of the overall fleet policy.

The criteria on which take-home vehicle decisions are made should be improved.

The first issue we noted with the current policy relates to the criteria for determining when employees should take vehicles home. There are many criteria that should be considered when making the decision as to when the needs of the City would necessitate an employee taking a vehicle home. At a minimum, those criteria should include:

- The primary reason for employees to take vehicles home should be a necessity for the employee to respond to the needs of the City outside of the employee's regular business or working hours.
- The frequency the employee is required to respond to City needs outside of their regular business or working hours.
- The circumstances (i.e., a time constraint) that would prohibit the employee from returning to their regular place of work to obtain a vehicle and necessary equipment prior to responding to the City's needs outside of normal business or working hours.

The decision as to when employees should be required to take vehicles home should consider each of the above criteria. Ultimately, the decision should be based on the circumstances and needs of the City.

The second issue we noted related to the use of terms that were open to multiple interpretations. Terms such as "routine and regular," "convenience of the City," and "periodic" can be interpreted in numerous ways. To provide consistency, terms such as these should be eliminated or defined in the policy.

Ambiguous terms in the policy should be eliminated or defined.

The third issue identified involves documentation relating to take-home vehicle decisions and utilization. Currently, departments are only required to inform the City's Fleet Management Department as to which vehicles are taken home by employees. The policy does not require the justification or determination of need for the take-home vehicle to be documented. Nor does it require any documentation to support the review or approval of the decision for the vehicle to be taken home. We recommend that supporting documentation be prepared for each vehicle that is taken home by an employee. The documentation should include the reason the vehicle is taken home (based on the above mentioned criteria), the employee taking the vehicle home, the frequency that the vehicle will be taken home, the daily commuting distance, and the manager approving the taking home

Documentation supporting take-home vehicle decisions should be generated and retained.

of the vehicle. Documentation supporting take-home vehicle decisions should be generated and retained.

The need for take-home vehicles should be determined at the department director level and approval made at the executive management level.

The fourth and fifth issues identified related to the review and approval function for take-home vehicles. Currently, the policy establishes the department director as the sole authority over the determination as to when employees need to take vehicles home, with no further review or approval needed. We recommend that the determination of need be made at the department director level, the review and approval be made at the executive management level, and such approvals be reaffirmed on at least a semi-annual basis.

Distance limits should be established for employee commuting distances.

The sixth issue relates to limitations on commuting distances. As previously noted, the criteria for employees to take vehicles home should include the need for the employee to respond to the City's needs in a timely manner. The current policy does not establish limitations as to distances that employees are authorized to take City vehicles home. With no limitations as to distances allowed for take-home vehicles, the ability of the employee to respond in a timely manner may be impacted. Furthermore, if the commuting distance is excessive, the reasons for justifying the vehicle being taken home may be negated. In addition to increasing the response time, an increase in commuting distances also increases the cost of taking vehicles home. Tables 4, 5, and 6 of this report summarize our analysis of commuting distances. We recommend that a limit be established as to how far City vehicles will be allowed to travel for take-home purposes, based on actual commuting distances and not straight-line measurements between places of residence and business.

The responsibilities of the parties involved in the take-home vehicle process should be delineated.

Finally, we noted that the responsibilities of the various parties involved in the take-home vehicle process were not identified. Delineating specific responsibilities in the take-home vehicle policy

should remove ambiguities from the take-home vehicle process. Management should determine the specific responsibilities. Examples of potential responsibilities include:

- Employee responsibilities:
 - o Use the vehicle only for City business,
 - o Do not allow persons other than City employees to travel in take-home vehicles.
- Individual department's responsibilities:
 - o Approve all instances where employees take vehicles home.
 - o Document decisions and circumstances for all City vehicles taken home by employees.
 - o Ensure vehicles are taken home only in accordance with City policy and when in the best interest of the City.
- Executive management responsibilities:
 - o Review and approve all take-home vehicles.
 - o Monitor the actual use of take-home vehicles.

In addition to the policy recommendations to improve the internal controls, we have several options for consideration that are intended to control/reduce costs associated with employees taking vehicles home.

Our cost analysis showed that having employees take vehicles home is a significant cost for the City. As noted in Tables 8 and 9 above, we estimated the annual cost of commuting to be approximately \$1.4 million for the entire City, \$980,000 for the Police Department alone. In the course of our review of other local governments' take-home vehicle practices and our review of other related industry materials, we identified several options that could be used to reduce the cost of take-home vehicles. We have presented these options for management's review, consideration, prioritization, and disposition. Those options are as follows:

We have provided several options that would help reduce take-home vehicle costs.

Management could prioritize, on a departmental basis, take-home vehicles and reduce take home vehicles to only the most critical.

Charge employees for the use of City vehicles for commuting purposes.

Only use the most cost efficient and practicable vehicles for take home purposes.

- Management prioritize, on a departmental basis, the vehicles currently being taken home and reduce the number of vehicles taken home to only the most critical.
- Limit the distance authorized for daily commuting (i.e., employees living more than a predetermined distance from their place of employment will not be considered eligible for take-home vehicle responsibility).
- Employees must live within the limits of the City (County) and/or utility service area to be considered eligible for take-home vehicle responsibility.
- Charge employees (either a flat rate or on a per mile basis) for the use of the City vehicle for commuting purposes beyond distance limits established by policy.
- Require employees to leave vehicles at a secure location (i.e., a fire station) closest to their commuting route before they leave the City limits or utility service area.
- Replace take-home vehicles with mileage reimbursement for use of personal vehicles when employees are recalled to duty during other than their normal working hours.
- Change the classes of vehicles that are used for take-home purposes to the most cost efficient possible and practicable.
- Total vehicle mileage must meet City minimum vehicle utilization standards without the inclusion of commuting miles or the vehicle will be considered for elimination.

We have also compared the City’s policy governing take-home vehicles to those of several other local governments to illustrate other options in how take-home vehicles are controlled.

We have shown certain aspects of other local government’s take-home vehicle policies to illustrate different approaches used to manage take-home vehicles.

In the course of our research into take-home vehicles, we obtained the take-home policies of several different counties and municipalities. To show how those other local governments manage their take-home vehicles, we have prepared a comparison showing the differences between the City’s policies/practices and those of the other selected governments. The local governments used in this comparison were selected for two main reasons: their relative similarity to the City in either size, geographic proximity, or functional responsibilities; and/or their differences in management and control over take-home vehicles relative to the City.

**Table 12
Comparisons of City Policies to Those of Other Local Governments**

Level of management at which take-home vehicles must be approved	
Tallahassee, FL	Department Director
Gainesville, FL	City Commission for Charter Officers, Charter Officers for all others
Tampa, FL	Applicable Departmental Directors and the Finance Director
King County, WA (Seattle)	Fleet Administration
Clayton County, GA (Metro Atlanta)	Department Directors
Criteria for when vehicles should be taken home	
Tallahassee, FL	<ul style="list-style-type: none"> a. When the responsibilities of the position require routine and regular conduct of City business before or after normal business hours. b. Departments shall, at the same time, furnish to Fleet Management the vehicle numbers assigned as take-home and stand-by vehicles and verify property control numbers. c. That emergency use will be periodically required before or after normal hours. d. That the responsibilities of the position are such that it is to the convenience of the City to assign a vehicle or when a demonstrated risk to City property warrants such assignment. e. When the responsibilities of the position requires that the person be available to respond to emergency situations affecting the department or other departments that may rely upon the services of the position.
Gainesville, FL	<ul style="list-style-type: none"> a. Agreement between the employee and the employer either prior to or after employment. The agreement should be documented and placed in the employee’s personnel file. b. Vehicle is equipped with tools and/or instrumentation that are essential in an emergency response situation. The employee responds directly to the scene of the emergency and is trained to use the tools and equipment. If response is on a rotation basis, each employee

	<p>will only take-home the vehicle when he or she is in "on call" status. Note: Communication equipment alone is not considered a tool or instrumentation for this purpose. Each Department Head will establish a response time standard for take-home vehicles appropriate to their respective service delivery. All employees assigned take-home vehicles will live within the established standard unless granted a specific exemption in writing by the City Manager.</p> <p>c. An employee's responsibilities require that he or she perform certain job functions on a regular basis during off-hour, and the documented miles traveled per year (during off-hours) between home and job destination justify the decision. Travel between home and work at regular scheduled office hours is not included. The employee who qualifies may be assigned a take-home vehicle or receive a monthly allowance. The employee will live within the established department response time standard.</p> <p>d. As provided by Collective Bargaining Agreements.</p>
<p>Tampa, FL</p>	<p>a. The employee is regularly recalled to work after normal assigned hours in response to an essential need or emergency situation.</p> <p>b. The visibility of the city vehicle aids in the normalization of an operation or an emergency situation.</p> <p>c. The assignment of the city vehicle is consistent with cost efficiency and energy conservation.</p>
<p>King County, WA (Seattle)</p>	<p>a. <u>Emergency Responses</u>: Take-home vehicles may be assigned to county employees who:</p> <ul style="list-style-type: none"> a. Are called out at least 12 times per quarter, or 48 times a year and have primary responsibility to respond to emergencies which require immediate response to protect life or property; and b. Cannot use alternative forms of transportation to respond to emergencies; and c. Cannot pick up county-owned assigned vehicles at designated sites without impacting the employee's ability to respond to emergencies, which require immediate response to protect life or property. <ul style="list-style-type: none"> i. Emergency response assignments should be supported by data demonstrating the actual number and nature of emergency responses in the prior year, and estimates of future emergency responses. There must be an explanation as to why an employee cannot use alternative forms of transportation to respond to the emergencies or pick up county-owned assigned vehicles at designated parking areas. <p>b. <u>Special Equipment Vehicles</u>: Take-home vehicles may be assigned if an employee needs specialized equipment or a special vehicle to perform county work outside of an employee's normally scheduled workday.</p> <ul style="list-style-type: none"> a. Communication access shall not normally be considered a valid justification for a specially equipped take-home vehicle. b. Employees must have primary responsibility to respond to emergencies. <ul style="list-style-type: none"> i. Special equipment vehicle assignments shall be supported by information describing the special equipment needed to perform the county work. <p>c. <u>Economic Benefit to the County</u>: Take-home vehicles may be assigned if employees private vehicle mileage reimbursement costs are greater than the commuting costs for an assigned county vehicle with overnight vehicle usage.</p> <ul style="list-style-type: none"> a. Lost productivity costs, the cost of the time it takes an employee to travel from a designated county parking facility to their work station, shall not be included in the calculation of economic benefit to the county. <ul style="list-style-type: none"> i. There must be an explanation as to why an employee cannot use alternative forms of transportation or pick up county-owned vehicles at designated parking areas.
<p>Clayton County, GA (Metro Atlanta)</p>	<p>a. Required due to equipment and response need (i.e. K-9 unit, SWAT team, investigators, etc.)</p> <p>b. Required due to call backs</p> <p>c. Department Head or Elected Officials, who are approved by the Board of Commissioners.</p>

	<p>d. Exceptions</p> <p>a. Temporary - emergency is justified and approved by the Department Director or Elected Official.</p> <p>b. Upon Board approval.</p> <p>c. Marked Police and Sheriff’s Office vehicles within County, the Board of Commissioners finds that a Public Safety need is addressed by the presence of marked vehicles within the County.</p>
Residency requirements or commuting distance limitations	
Tallahassee, FL	None stated, except as specified in the police collective bargaining agreement. The bargaining agreement requires police officers to live within 35 miles of the intersection of Tennessee and Monroe Streets.
Gainesville, FL	As stated by the criteria for determining when vehicles should be taken home, “The employee will live within the established department response time standard.” The limitation is based on response times and not distances.
Tampa, FL	None Stated
King County, WA (Seattle)	<p>Must live within the County, exceptions can be made for residents of adjacent counties if certain criteria are met.</p> <ul style="list-style-type: none"> • The commuting mileage must not exceed the business mileage. • When justification is based on emergency response or special equipment the emergency response is due to imminent threat to life or property and historical data showing the number of responses in the prior year must be provided. • There must be no other employees available to fulfill the same role. • It is to the economic benefit of the County.
Clayton County, GA (Metro Atlanta)	Must live within the County, exceptions must be approved by the County Commission
Personal use of vehicle	
Tallahassee, FL	Not addressed, however, may be addressed by other City policies/procedures.
Gainesville, FL	<ul style="list-style-type: none"> • All persons who operate City vehicles will be employees of the City and possess a valid Florida Driver's License as required by law. City vehicles are to be used as necessary to conduct business of the City and its operations. Employees shall not operate City vehicles for the purpose of conducting a private business or enterprise or any other personal use. However, it is recognized that a de minimus amount of personal use of a city vehicle may be required for those employees who: <ul style="list-style-type: none"> • are assigned a take-home vehicle and, therefore, commute to and from work in the City vehicle; • conduct their daily work in or from a vehicle; • are on City authorized travel; and • de minimus personal use shall be limited to: <ul style="list-style-type: none"> ○ Commuting to and from work for those employees assigned a take-home vehicle. ○ Driving to and from a restaurant to eat during an approved meal break if no personal vehicle is available to the employee. ○ Personal emergencies if no personal vehicle is available and the appropriate Department Head grants approval.
Tampa, FL	The use of vehicles is restricted to city business and travel directly to and from work.
King County, WA (Seattle)	Not addressed, however, may be addressed by other policies/procedures.
Clayton County, GA (Metro Atlanta)	The County vehicle shall be used only to perform “official County business.” Commuting to and from work shall be considered “official County business.”

It should be noted that this comparison of policies governing take-home vehicles is not meant to serve as a recommendation as to items that should be included in the City's policy. They are included to illustrate differences in the governance of take-home vehicles for management's review and follow-up as appropriate. Of those policies shown, King County, WA appears to be the most comprehensive.

We noted inconsistent compliance with the current policy relating to the reporting of take-home vehicles to Fleet Management, as required by CP 124.06d(2)b.

Departments did not consistently comply with reporting requirements to Fleet in the current take-home vehicle policy.

CP 124.06d(2)b states, "Departments shall, at the same time, furnish to Fleet Management the vehicle numbers assigned as take-home and stand-by vehicles and verify property control numbers." We obtained a listing of all take-home vehicles that had been reported to Fleet Management, as required by policy, and compared that listing to the vehicles identified through our inquiry of City departments. Fleet Management had 63 vehicles identified as take-home vehicles while our inquiry identified 560 vehicles. The difference of 499 vehicles that should have been reported related mostly to the Police Department (342 vehicles). However, all City departments had take-home vehicles that were unreported. Our previous recommendations to improve the current policy address this issue.

Such information should be used to:

- Allow Fleet Management to monitor vehicle costs,
- Allow Fleet Management to prepare and send reports to Department Directors and Executive Management on take-home vehicles specifically, and
- Improve internal control considerations relating to information and communication, and monitoring.

Conclusion

The results of our audit procedures showed that take-home vehicles are a significant cost of the City's current operations. We noted that the annualized cost of commuting for the City was approximately \$1.4 million, with the overwhelming majority of those costs incurred by the enterprise/other funds and Tallahassee Police Department. We identified many areas where changes in the current policy are needed to improve the control and management of take-home vehicles.

We would like to acknowledge the cooperation of all City departments and thank them for their assistance throughout the course of this audit.

Response from Appointed Official

City Manager:

I would like to thank the City Auditor and his staff for their recent work on the take-home vehicle audit. Overall, the audit was well thought out and I appreciate the level of detail and helpful suggestions to assist us in tightening up our policies in order to ensure that strong controls/documentation are in place for all aspects of our operations. In light of current financial pressures facing the City from both property tax reform and the slowing down of the economy, it is important that we revisit established programs, such as the take-home vehicle program, and identify the cost and value of these programs to the City and our citizens. However, it is our belief that any data related to program costs/value estimates must be calculated from a philosophy of not only what it costs to take vehicles home, but what efficiencies could be lost or costs incurred if the programs are modified or eliminated. In fairness to Mr. McCall, he does not feel that the aforementioned additional analysis is part of what he was asked to do, however, these high focus audits cannot simply raise issues and not deal with the full effect of unaddressed implications. Since the audit did not take this

holistic approach, Mr. McCall and I agree that it is incumbent on management to raise the operational cost issues and customer service concerns that result from viewing these numbers in the limited perspective in which they are presented.

Management strongly concurs that policies and procedures regarding assignment, criteria, and reporting of take-home vehicles should be improved. However, we believe that all vehicles that are taken home should not be lumped into a single category defined as take home vehicles. The City of Tallahassee operates facilities that operate on an on-going basis – 24 hours per day, 7 days a week. Some of these operations slow down on the weekends or at night, but persons must be clearly designated and prepared to perform certain services on an immediate basis. These folks are on stand-by and take fully equipped vehicles home with them, used for business purposes only, so that they can respond in rapid fashion when notified to do so. By virtue of their critical responsibilities to the public, if these stand-by vehicles are identified as part of the group of take-home vehicles, they should be isolated in the report as such. There should not be an impression left that these mandatory services could/should be viewed as savings to the government operation if eliminated.

Requiring employees on call to drive from home to the equipment yard in their own vehicles (mileage reimbursement) before responding to our customer needs (sometimes multiple times a night) is not an efficient nor cost effective proposition. Stand-by practices are the standard of all service industries wishing to provide a high-level of customer service. They are absolutely the standard for utility operations.

City Auditor Response:

The purpose of this audit was to provide to the City Commission and Executive Management information on the cost of vehicles taken home. I believe that we have accomplished that objective and have provided

information not previously reported. I also believe that a reader of this report will also see that we have recognized that considerations other than cost should be considered in approving vehicles to be taken home. Unfortunately, the current policy regarding vehicles taken home does not address many of the issues the City Manager identifies as important. Until such time as the take-home vehicle policy is revised, it is not possible for this Office, the City Commission, or the public to know the basis and priorities used by management in determining vehicles authorized to be taken home.

Productivity and Customer Service

A number of productivity issues and customer service response issues are associated with take-home vehicles. In certain cases, take-home vehicles have been assigned to maximize customer service contacts in areas such as building inspection, code enforcement, and energy audits. Employees with take-home vehicles in these areas have been able to conduct additional inspections and/or audits prior to reporting to work or in the evenings on their way home. This has helped from a customer service perspective in that it allows staff to be able to schedule appointments outside the City's regular operating business hours to accommodate the needs of the community. Additionally, it also results in additional productivity within these areas. We estimate that in a year's time 3,200 additional inspections and 950 energy audits have been gained in time saved. The take-home vehicle cost of operating these vehicles during this time period would be approximately \$44,200.

Pros and Cons of TPD Take-home Vehicles

There are direct benefits that would be difficult to quantify as it relates to take-home vehicles for TPD, specifically the deterrent benefit of having patrol vehicles in neighborhoods throughout the community. As a background, the Police Department's take-home vehicle program was started in 1989 for a limited number of sworn officers. This program

was implemented to improve the availability of off-duty officers, enhance police visibility in the community, and increase the service life of the vehicles (prior to this program patrol cars were shared among three officers resulting in vehicles operating 24 hours per day, 7 days a week). In 1995, when crime was at an all time high, this program was expanded to include all sworn officers.

In addition to the deterrent factors discussed above, additional benefits of the TPD take-home vehicle program allows officers with take-home vehicles to respond to incidents when driving to and from work, assignment of take-home vehicles extends the life cycle of the vehicle (as opposed to using one vehicle for three shifts per day, 52 weeks), and reduces maintenance requirements. The most recent data we have prior to full implementation of the take-home vehicle program estimated that officers in take-home patrol cars responded to over 2,100 incidents while in an off duty capacity.

As the department has grown, parking of vehicles at TPD's current site has also become a problem. One of the costs of eliminating or minimizing the take-home vehicle program will be for leasing or construction of a parking lot in the vicinity of TPD headquarters. The existing parking area would be insufficient to house the vehicles.

City Auditor Response:

During budget discussions, the City Commission directed the City Auditor to include in this review the cost of take-home vehicles to include police. We have done that. We have separated out police vehicles from other vehicles to show the impact on the general fund. We have also recognized in this report some of the above issues identified by the City Manager related to response times and issues relating to parking City and employee vehicles. Whether these vehicles continue to be taken home is a policy matter to be addressed by

management and recommended to the City Commission for their review and consideration.

Characterization of Miles as “Commuting” Miles

We believe that the characterization of reported mileage in the audit as “commuting” miles provides for a pejorative connotation and does not truly reflect the purpose of the majority of take-home vehicles. Somehow the term “commuting” seems to imply “nice” instead of “necessary”. The Auditor’s very appropriate observation that a more specific policy that delineates clearly under what circumstances vehicles are assigned is right on target.

City Auditor Response:

The use of the term “commuting” in this audit was intended to convey any instance when a vehicle was used to travel from work to home and back to work. We took the view that all vehicles used for commuting serve a business purpose that benefits citizens.

Cost Estimate of Take-home Vehicles

The amount identified in the audit as the cost of take-home vehicles may lead the reader to assume savings that are not there. The audit indicates that on average the cost of take-home vehicles is approximately \$1.4 million annually. This number cannot be translated into budgetary savings. The annual number does not segregate take-home and stand-by costs, does not include avoided costs of taking the vehicles home, does not describe the usefulness of the number, and includes depreciation.

Vehicles that are driven less (and thus use less fuel) will result in a longer life span for the vehicle and less gas/oil costs. Depreciation costs as identified in the audit account for approximately 44% of total estimated costs or \$616,415 of the \$1.4 million costs identified in the

audit. This amount doesn't result in immediate budgetary savings. However, the capital outlay to replace these vehicles may be reduced.

City Auditor Response:

For much of the above, we made the very same points in the audit so a reader would not identify the \$1.4 million annual cost as something that would impact the budget in its entirety in the first year. The City Manager comments that it would have been helpful if the audit could have segregated cost as to take-home vs. stand-by. We are in agreement; however, the City does not currently record or report vehicle usage in this manner. The City Manager may want to take this issue into consideration when the take-home vehicle policy is revised.

Potential Cost of Recommendations

Of the 560 take-home vehicles identified in the audit, 348 or 62% are attributable to TPD, with the remaining vehicles associated with the utilities and general fund departments. With the exception of TPD vehicles, the various utilities and other departments can identify locations to house the take-home vehicles during non-use (Municipal Complex, various surface lots around downtown owned by the City).

This is not the case for TPD vehicles. If all take-home vehicles were taken away at TPD, space for parking for patrol cars and employee's vehicles would have to be identified adjacent to TPD headquarters. Currently the headquarters building on Seventh Avenue cannot accommodate this number of vehicles unless a parking garage is constructed or leased. Estimates for such a structure for all 348 vehicles can range from \$6.2 to \$6.9 million (utilizing an \$18k-\$20k per space cost). Leasing a parcel or surface lot somewhere nearby, if available, could cost approximately \$50 per space per month or \$208,800. There may exist other options that would allow accommodation and housing of existing vehicles and as part of the

management plan in response to this audit, all reasonable options will be pursued.

The audit recommends that mileage reimbursement be paid in lieu of providing take-home vehicles. Providing mileage reimbursement, per the commuting miles identified in the audit, would result in an average expenditure of approximately \$1.0 million annually using the IRS mileage reimbursement rate of 50.5 cents per mile. Additionally, administrative costs associated with processing these reimbursements would result in additional expenses.

In follow-up to this audit, management will be taking aggressive proactive steps to look at the various recommendations by the City Auditor to see which of them can be implemented in both a financially and operationally reasonable manner.

City Auditor Response:

We have not recommended, as the response states, that mileage reimbursements be paid in every instance in lieu of providing take-home vehicles. We have recommended that management make a determination as a matter of public record as to the need for each vehicle taken home. Once that determination is made, it is likely that it will be less costly to pay mileage reimbursements for employees only when called back to work after their normal working hours than to provide a vehicle that is used infrequently to return to work after normal working hours. The revised vehicle take-home policy should address such situations. We are aware (as noted below) that the City Manager has recently discontinued vehicle take-home approval for more than 50 vehicles. To our knowledge, the applicable employees will use City vehicles only during normal duty hours and will receive mileage reimbursements only when using their personal vehicles to return back to work after normal working hours.

Actions to Date and Future Action Plan

Management has already taken action regarding take-home vehicles. As part of the April 9, 2008, special budget workshop with the City Commission, the Office of Budget & Policy brought forth a recommendation to rescind take-home vehicle privileges for 52 vehicles, representing 9.3% of all take-home vehicles.

Management has also begun to draft an action plan that continues to address a review of the take-home vehicle program and will include various milestones. To date the following items are actively being reviewed.

Tallahassee Police Department– The Police Chief has been asked to look at options available to minimize and offset some of the costs of take-home vehicles in the Police Department, and to minimize use where reasonable. Recommendations will be coming to the City Commission for implementation as part of the upcoming budget process.

Utilities– Staff is currently looking at options available to minimize the number of take-home vehicles in the utilities. The elimination of the Stand-By program is not under consideration. Recommendations will be coming to the City Commission for implementation as part of the upcoming budget process.

Update of Policies and Procedures – We will be bringing back recommendations modifying City policies and procedures regarding assignment, criteria for approving, and reporting take-home vehicles requirements for implementation on October 1, 2008.

A detailed management plan specifically addressing all identified issues will be prepared and submitted to the City Auditor by mid July 2008.

City Auditor Overall Response:

This audit has provided information to the City Manager and City Commission not previously reported. The purpose of this audit, as any audit, is to issue a report that if replicated by another experienced auditor would produce similar results. I believe the work performed provides a reasonable basis for our conclusions. I have had several discussions with Executive Management and the City Manager about information in the report and am mindful, and in agreement, with the desire for the City to be cost efficient and for the community to be safe. When cost data presented in this report is accompanied by management's further explanatory information relating to value considerations, an improved vehicle take-home policy and program should result.

This audit would not have been possible without the complete support and assistance provided by the City Manager and City staff.

Appendix A - Action Plan

Action Steps	Responsible Employee(s)	Target Date
Objective A: Improve the City policy governing employees taking vehicles home		
1 Review the City policy governing employees taking City vehicles home.		
2 Consideration will be given to policy guidance/directives provided by the City Commission and recommendations included in this audit.		
3 The policy governing employees taking vehicles home will be revised as applicable.		

**Appendix B -
Detail Listing of Vehicles
Commuting more than 75 miles per trip
For the Two-Year Period**

Vehicle Number	Department	Vehicle Classification	Vehicle Description	Daily Commute	# of Days Commuting	Nearby Location
62007	Electric	Full Size Truck	2008 FORD F150	77.26	406	Sopchoppy, FL
2125	DMA	Minivan Van	2002 CHEVROLET ASTRO	78.94	462	Hosford, FL
2070	Growth Management	Intermediate SUV	2002 CHEVROLET TRAILBLAZER	79.36	11	Bainbridge, GA
8251	Water	Full Size Truck	2000 CHEVROLET C2500	79.96	214	Monticello, FL
80004	Water	Heavy Duty Truck	2004 FORD F350	79.96	26	Monticello, FL
8344	Water	Heavy Duty Truck	2003 FORD F450	80.04	5	Monticello, FL
2235	Electric	Full Size Truck	2001 DODGE 2500	81.24	387	Monticello, FL
7105	Gas	Intermediate SUV	2001 CHEVROLET BLAZER	84.34	438	Bainbridge, GA
649	Police	Intermediate SUV - Marked	2002 CHEVROLET TRAILBLAZER	90.5	416	Sopchoppy, FL
6240	Electric	Full Size Truck	1998 CHEVROLET 2500	104.4	34	Marianna, FL
8234	Water	Full Size Truck	2002 FORD F250	111.06	10	Greenville, FL

**Appendix C -
Detail Listing of Vehicles
Total Commuting Distance
More than 25,000 Miles
For the Two-Year Period**

Vehicle Number	Dept.	Vehicle Class	Model	Round Trip Commute	# Times Taken Home	Total Commuting Miles	Nearby Location
000725	Police	Full Size Sedan - Marked	2001 FORD CROWN VIC	62.2	416	25,875	Monticello, FL
002195	Growth Mgt.	Intermediate SUV	2001 CHEVROLET BLAZER	59.72	434	25,918	Cairo, GA
070006	Gas	Full Size SUV	2006 FORD EXPLORER	62.2	442	27,492	Crawfordville, FL
006121	Electric	Intermediate SUV	2000 GMC JIMMY	65.52	430	28,174	Tallahassee, FL
000665	Police	Full Size Sedan	2000 FORD CROWN VIC	56.5	520	29,380	Tallahassee, FL
000806	Police	Full Size Sedan - Marked	2003 FORD CROWN VIC	73.74	416	30,676	Hosford, FL
000602	Police	Full Size Sedan - Marked	1999 FORD CROWN VIC	59.26	520	30,815	Quincy, FL
002235	Electric	Full Size Truck	2001 DODGE 2500	81.24	387	31,440	Monticello, FL
008263	Water	Full Size Truck	2001 DODGE 2500	63.1	500	31,550	Tallahassee, FL
000663	Police	Intermediate SUV - Marked	2002 CHEVROLET TRAILBLAZER	62.2	520	32,344	Monticello, FL
002141	DMA	Minivan Van	2002 CHEVROLET ASTRO	73.04	459	33,525	Monticello, FL
000608	Police	Full Size Sedan	1997 FORD CROWN VIC	65.68	520	34,154	Thomasville, GA
002125	DMA	Minivan Van	2002 CHEVROLET ASTRO	78.94	462	36,470	Hosford, FL
007105	Gas	Intermediate SUV	2001 CHEVROLET BLAZER	84.34	438	36,941	Bainbridge, GA
000751	Police	Full Size Sedan - Marked	2001 FORD CROWN VIC	71.96	520	37,419	Quincy, FL
000649	Police	Intermediate SUV - Marked	2002 CHEVROLET TRAILBLAZER	90.5	416	37,648	Sopchoppy, FL

**Appendix D -
Detail Listing of Vehicles
Used for Commuting Purposes
For the Two-Year Period**

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
002236	DMA	2001 DODGE 2500	Full Size Truck	\$ 0.80	\$ 13,298
002302	DMA	2003 CHEVROLET 3500	Heavy Duty Truck	\$ 0.67	\$ 3,930
002173	DMA	1999 CHEVROLET BLAZER	Intermediate SUV	\$ 0.50	\$ 1,987
021008	DMA	2007 FORD ESCAPE HYBRID	Intermediate SUV	\$ 0.41	\$ 1,070
001114	DMA	1996 CHEVROLET ASTRO	Minivan Van	\$ 0.52	\$ 12,741
002098	DMA	2001 GMC SAFARI	Minivan Van	\$ 0.43	\$ 8,793
002125	DMA	2002 CHEVROLET ASTRO	Minivan Van	\$ 0.39	\$ 14,517
002141	DMA	2002 CHEVROLET ASTRO	Minivan Van	\$ 0.38	\$ 13,009
002142	DMA	2002 CHEVROLET ASTRO	Minivan Van	\$ 0.55	\$ 3,550
002155	DMA	1997 CHEVROLET ASTRO	Minivan Van	\$ 0.62	\$ 5,337
002156	DMA	1997 CHEVROLET ASTRO	Minivan Van	\$ 0.53	\$ 5,518
006186	Electric	2002 CHEVROLET TRAILBLAZER	Full Size SUV	\$ 0.44	\$ 3,043
002232	Electric	2001 DODGE 2500	Full Size Truck	\$ 0.53	\$ 9,330
002235	Electric	2001 DODGE 2500	Full Size Truck	\$ 0.62	\$ 19,665
006240	Electric	1998 CHEVROLET 2500	Full Size Truck	\$ 0.65	\$ 2,330
006241	Electric	2000 CHEVROLET 2500	Full Size Truck	\$ 0.61	\$ 1,334
006243	Electric	2001 DODGE 2500	Full Size Truck	\$ 0.88	\$ 2,167
006244	Electric	2002 CHEVROLET 2500	Full Size Truck	\$ 0.61	\$ 10,474
006245	Electric	2002 CHEVROLET 2500	Full Size Truck	\$ 0.55	\$ 8,167
006247	Electric	2002 CHEVROLET 2500	Full Size Truck	\$ 0.60	\$ 9,337
006314	Electric	2000 CHEVROLET 3500	Full Size Truck	\$ 0.63	\$ 2,465
006315	Electric	2000 CHEVROLET 3500	Full Size Truck	\$ 0.56	\$ 11,628
062005	Electric	2006 FORD F 250	Full Size Truck	\$ 0.56	\$ 629
062007	Electric	2008 FORD F 150	Full Size Truck	\$ 0.46	\$ 3,435
060004	Electric	2004 GMC SAVANA 2500 VAN	Full Size Van	\$ 0.44	\$ 299
006319	Electric	2001 FORD F 450	Heavy Duty Truck	\$ 0.78	\$ 1,726
006338	Electric	2000 CHEVROLET 3500	Heavy Duty Truck	\$ 0.91	\$ 2,243
006339	Electric	2000 CHEVROLET 3500	Heavy Duty Truck	\$ 0.83	\$ 2,596
063000	Electric	2006 FORD F 450	Heavy Duty Truck	\$ 0.79	\$ 1,465
002153	Electric	1997 CHEVROLET BLAZER	Intermediate SUV	\$ 0.82	\$ 14,402
006119	Electric	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.62	\$ 168
006121	Electric	2000 GMC JIMMY	Intermediate SUV	\$ 0.39	\$ 11,034
006122	Electric	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.36	\$ 6,342
006124	Electric	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.53	\$ 3,469
006130	Electric	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.48	\$ 1,832

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
006132	Electric	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.44	\$ 8,562
006184	Electric	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.63	\$ 11,014
061000	Electric	2008 FORD ESCAPE HYBRID	Intermediate SUV	\$ 0.40	\$ 2,470
061001	Electric	2008 FORD ESCAPE HYBRID	Intermediate SUV	\$ 0.40	\$ 1,329
061002	Electric	2008 FORD ESCAPE HYBRID	Intermediate SUV	\$ 0.40	\$ 1,826
006108	Electric	2003 CHEVROLET ASTRO	Minivan Van	\$ 0.45	\$ 322
006115	Electric	2000 CHEVROLET ASTRO	Minivan Van	\$ 0.52	\$ 969
006117	Electric	1999 CHEVROLET ASTRO	Minivan Van	\$ 0.49	\$ 348
006118	Electric	1999 CHEVROLET ASTRO	Minivan Van	\$ 0.56	\$ 381
060002	Electric	2004 GMC SAFARI	Minivan Van	\$ 0.73	\$ 498
006454	Electric	2000 INTERNATIONAL 4700	Work Truck - GVW > 33,000	\$ 1.46	\$ 7,569
006457	Electric	2000 INTERNATIONAL 4700	Work Truck - GVW > 33,000	\$ 0.78	\$ 12,205
006459	Electric	2002 INTERNATIONAL 4300	Work Truck - GVW > 33,000	\$ 1.22	\$ 22,768
006460	Electric	2002 INTERNATIONAL 4300	Work Truck - GVW > 33,000	\$ 1.32	\$ 29,082
064000	Electric	2006 FORD F 550	Work Truck - GVW 16,000-26,000	\$ 0.88	\$ 4,467
064002	Electric	2006 FREIGHTLINER M2106	Work Truck - GVW 26,000-33,000	\$ 0.98	\$ 6,791
001100	Fire	2001 GMC SONOMA	Compact Truck	\$ 0.90	\$ 5,647
001101	Fire	2002 CHEVROLET S10	Compact Truck	\$ 0.56	\$ 6,136
001120	Fire	2003 CHEVROLET S10	Compact Truck	\$ 0.40	\$ 2,237
001121	Fire	2003 GMC SONOMA	Compact Truck	\$ 0.50	\$ 3,425
011000	Fire	2007 FORD RANGER	Compact Truck	\$ 0.40	\$ 94
001210	Fire	2000 FORD EXPEDITION	Full Size SUV	\$ 0.72	\$ 10,753
001211	Fire	1999 CHEVROLET SUBURBAN	Full Size SUV	\$ 0.72	\$ 3,475
001214	Fire	1999 CHEVROLET TAHOE	Full Size SUV	\$ 0.78	\$ 9,166
012026	Fire	2007 FORD EXPEDITION	Full Size SUV	\$ 0.83	\$ 1,284
012028	Fire	2008 FORD EXPEDITION	Full Size SUV	\$ 0.74	\$ 2,028
012029	Fire	2008 FORD EXPEDITION	Full Size SUV	\$ 1.54	\$ 374
012030	Fire	2008 FORD EXPEDITION	Full Size SUV	\$ 0.79	\$ 3,504
120001	Fire	2006 FORD EXPEDITION	Full Size SUV - Marked	\$ 0.46	\$ 3,101
001217	Fire	2002 CHEVROLET 1500	Full Size Truck	\$ 0.47	\$ 4,762
002215	Fire	1998 CHEVROLET 2500	Full Size Truck	\$ 0.55	\$ 2,389
002240	Fire	2003 CHEVROLET C2500	Full Size Truck	\$ 0.72	\$ 10,743
002241	Fire	2003 CHEVROLET C2500	Full Size Truck	\$ 0.60	\$ 4,897
012023	Fire	2008 FORD F 250	Full Size Truck	\$ 0.70	\$ 889
012024	Fire	2006 FORD F250 4x4	Full Size Truck	\$ 0.61	\$ 4,269
001118	Fire	1998 FORD EXPLORER	Intermediate SUV	\$ 0.49	\$ 9,180
001119	Fire	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.54	\$ 3,448

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
011001	Fire	2008 FORD ESCAPE HYBRID	Intermediate SUV	\$ 0.46	\$ 333
001116	Fire	1997 CHEVROLET ASTRO	Minivan Van	\$ 0.95	\$ 11,063
001117	Fire	1997 CHEVROLET ASTRO	Minivan Van	\$ 0.68	\$ 3,778
022001	Fleet Management	2007 FORD EXPLORER SPORT	Full Size SUV	\$ 0.40	\$ 663
022003	Fleet Management	2006 FORD EXPLORER	Full Size SUV	\$ 0.57	\$ 2,733
022004	Fleet Management	2006 FORD EXPLORER	Full Size SUV	\$ 0.36	\$ 1,824
002303	Fleet Management	2002 CHEVROLET G2500	Full Size Van	\$ 0.46	\$ 914
002350	Fleet Management	2002 CHEVROLET 3500	Heavy Duty Truck	\$ 0.70	\$ 5,296
023001	Fleet Management	2008 FORD F 450	Heavy Duty Truck	\$ 0.87	\$ 1,390
071002	Gas	2006 FORD RANGER	Compact Truck	\$ 0.33	\$ 3,095
070006	Gas	2006 FORD EXPLORER	Full Size SUV	\$ 0.39	\$ 10,911
007102	Gas	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.44	\$ 2,640
007103	Gas	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.46	\$ 4,051
007105	Gas	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.43	\$ 15,886
022002	Growth Management	2006 FORD EXPLORER	Full Size SUV	\$ 0.45	\$ 829
022102	Growth Management	2007 FORD EXPLORER	Full Size SUV	\$ 0.39	\$ 5,355
022103	Growth Management	2007 FORD EXPLORER	Full Size SUV	\$ 0.46	\$ 981
022101	Growth Management	2006 FORD F 150	Full Size Truck	\$ 0.48	\$ 3,559
002070	Growth Management	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.49	\$ 431
002072	Growth Management	2002 CHEVROLET BLAZER	Intermediate SUV	\$ 0.45	\$ 2,907
002073	Growth Management	2002 CHEVROLET BLAZER	Intermediate SUV	\$ 0.53	\$ 7,164
002074	Growth Management	2002 CHEVROLET BLAZER	Intermediate SUV	\$ 0.65	\$ 2,602
002092	Growth Management	2002 CHEVROLET BLAZER	Intermediate SUV	\$ 0.41	\$ 7,114
002093	Growth Management	2002 CHEVROLET BLAZER	Intermediate SUV	\$ 0.45	\$ 337
002095	Growth Management	2002 CHEVROLET BLAZER	Intermediate SUV	\$ 0.43	\$ 541
002171	Growth Management	1999 CHEVROLET BLAZER	Intermediate SUV	\$ 0.58	\$ 7,758
002172	Growth Management	1999 CHEVROLET BLAZER	Intermediate SUV	\$ 0.62	\$ 174
002189	Growth Management	2000 GMC JIMMY	Intermediate SUV	\$ 0.47	\$ 5,878
002190	Growth Management	2000 GMC JIMMY	Intermediate SUV	\$ 0.50	\$ 3,635
002194	Growth Management	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.53	\$ 7,896
002195	Growth Management	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.47	\$ 12,183
002196	Growth Management	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.46	\$ 2,651
002198	Growth Management	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.63	\$ 5,895
021003	Growth Management	2008 FORD ESCAPE HYBRID	Intermediate SUV	\$ 0.69	\$ 336
021004	Growth Management	2008 FORD ESCAPE HYBRID	Intermediate SUV	\$ 0.38	\$ 1,385
021006	Growth Management	2007 FORD ESCAPE HYBRID	Intermediate SUV	\$ 0.41	\$ 780
040001	Growth Management	2004 CHEVROLET BLAZER	Intermediate SUV	\$ 0.41	\$ 2,136
040053	Growth Management	2004 CHEVROLET BLAZER	Intermediate SUV	\$ 0.48	\$ 5,872
005204	Park & Recreation	2003 CHEVROLET C2500	Full Size Truck	\$ 0.62	\$ 264
005310	Park & Recreation	1996 FORD F 350	Full Size Truck	\$ 1.91	\$ 30
008209	Park & Recreation	1997 CHEVROLET 2500	Full Size Truck	\$ 0.63	\$ 27
009218	Park & Recreation	1996 FORD F 250	Full Size Truck	\$ 0.78	\$ 37

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
052000	Park & Recreation	2006 FORD F 250	Full Size Truck	\$ 0.58	\$ 180
052005	Park & Recreation	2008 FORD F 250	Full Size Truck	\$ 0.79	\$ 82
005325	Park & Recreation	2001 FORD F 350	Heavy Duty Truck	\$ 0.70	\$ 493
005333	Park & Recreation	2003 FORD F 450	Heavy Duty Truck	\$ 1.03	\$ 1,354
000010	Police	2000 CHEVROLET MALIBU	Full Size Sedan	\$ 0.41	\$ 5,663
000011	Police	2000 CHEVROLET MALIBU	Full Size Sedan	\$ 0.74	\$ 1,574
000306	Police	2001 FORD TAURUS	Full Size Sedan	\$ 0.40	\$ 770
000307	Police	2001 FORD TAURUS	Full Size Sedan	\$ 0.40	\$ 6,669
000308	Police	2001 FORD TAURUS	Full Size Sedan	\$ 0.60	\$ 4,079
000309	Police	2001 CHRYSLER CONCORDE	Full Size Sedan	\$ 0.50	\$ 5,909
000319	Police	2001 CHRYSLER CONCORDE	Full Size Sedan	\$ 0.52	\$ 4,181
000320	Police	2001 CHRYSLER CONCORDE	Full Size Sedan	\$ 0.68	\$ 5,094
000398	Police	2001 CHEVROLET IMPALA	Full Size Sedan	\$ 0.64	\$ 12,229
000416	Police	1998 OLDSMOBILE ALERO	Full Size Sedan	\$ 0.37	\$ 5,203
000441	Police	2003 PONTIAC GRAND PRIX	Full Size Sedan	\$ 0.39	\$ 741
000442	Police	2003 TOYOTA CAMRY	Full Size Sedan	\$ 0.48	\$ 455
000443	Police	2003 TOYOTA CAMRY	Full Size Sedan	\$ 0.45	\$ 4,758
000444	Police	2003 TOYOTA CAMRY	Full Size Sedan	\$ 0.43	\$ 6,978
000500	Police	2001 CHEVROLET LUMINA	Full Size Sedan	\$ 0.58	\$ 4,389
000503	Police	2002 FORD TAURUS	Full Size Sedan	\$ 0.48	\$ 2,661
000504	Police	2002 FORD TAURUS	Full Size Sedan	\$ 0.70	\$ 7,536
000505	Police	2002 FORD TAURUS	Full Size Sedan	\$ 0.49	\$ 2,933
000507	Police	2002 CHEVROLET MALIBU	Full Size Sedan	\$ 0.49	\$ 5,603
000509	Police	1997 FORD TAURUS	Full Size Sedan	\$ 0.66	\$ 5,362
000530	Police	2003 CHEVROLET IMPALA	Full Size Sedan	\$ 0.47	\$ 6,669
000552	Police	1996 FORD TAURUS	Full Size Sedan	\$ 0.65	\$ 6,262
000556	Police	1997 FORD TAURUS	Full Size Sedan	\$ 0.43	\$ 5,039
000565	Police	2000 CHEVROLET MALIBU	Full Size Sedan	\$ 0.41	\$ 6,552
000608	Police	1997 FORD CROWN VIC	Full Size Sedan	\$ 0.75	\$ 25,644
000665	Police	2000 FORD CROWN VIC	Full Size Sedan	\$ 0.70	\$ 20,666
000676	Police	2000 FORD CROWN VIC	Full Size Sedan	\$ 0.64	\$ 3,228
000677	Police	2000 FORD CROWN VIC	Full Size Sedan	\$ 0.69	\$ 7,815
100010	Police	2006 FORD 500 SE	Full Size Sedan	\$ 0.42	\$ 7,267
100011	Police	2006 FORD 500 SE	Full Size Sedan	\$ 0.53	\$ 3,338
100200	Police	2004 PONTIAC BONNEVILLE	Full Size Sedan	\$ 0.45	\$ 5,355
100201	Police	2005 PONTIAC BONNEVILLE	Full Size Sedan	\$ 0.51	\$ 3,431
100203	Police	2004 BUICK REGAL	Full Size Sedan	\$ 0.50	\$ 2,396
100204	Police	2004 BUICK CENTURY	Full Size Sedan	\$ 0.51	\$ 2,168
100205	Police	2004 CHEVROLET IMPALA	Full Size Sedan	\$ 0.48	\$ 1,789
100207	Police	2004 BUICK CENTURY	Full Size Sedan	\$ 0.51	\$ 5,436
100532	Police	2005 FORD FIVE HUNDRED	Full Size Sedan	\$ 0.46	\$ 5,126
103001	Police	2006 CHEVROLET MONTECARLO	Full Size Sedan	\$ 0.72	\$ 2,832

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
103002	Police	2007 CHEVROLET IMPALA	Full Size Sedan	\$ 0.51	\$ 756
103003	Police	2007 CHEVROLET IMPALA	Full Size Sedan	\$ 0.58	\$ 1,062
103004	Police	2007 CHEVROLET IMPALA	Full Size Sedan	\$ 0.64	\$ 708
105001	Police	2006 CHEVROLET IMPALA	Full Size Sedan	\$ 0.50	\$ 3,354
105002	Police	2006 CHEVROLET IMPALA	Full Size Sedan	\$ 0.50	\$ 1,004
105003	Police	2007 FORD 500 SE	Full Size Sedan	\$ 0.52	\$ 1,115
105004	Police	2007 FORD 500 SE	Full Size Sedan	\$ 0.57	\$ 630
105005	Police	2007 FORD 500 SE	Full Size Sedan	\$ 0.46	\$ 110
105006	Police	2007 CHEVROLET IMPALA	Full Size Sedan	\$ 0.45	\$ 956
106003	Police	2006 CHEVROLET IMPALA	Full Size Sedan	\$ 0.51	\$ 5,394
106004	Police	2006 CHEVROLET IMPALA	Full Size Sedan	\$ 0.69	\$ 3,728
000601	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.66	\$ 1,952
000602	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.67	\$ 20,945
000607	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.69	\$ 5,574
000609	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.67	\$ 5,104
000612	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.80	\$ 2,595
000613	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 1.00	\$ 1,525
000614	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.70	\$ 12,744
000616	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.93	\$ 9,368
000624	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.86	\$ 1,255
000626	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.75	\$ 4,076
000629	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.74	\$ 1,401
000636	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.92	\$ 3,545
000650	Police	2000 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.67	\$ 13,452
000656	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.99	\$ 17,985
000657	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 1.02	\$ 3,914
000661	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.69	\$ 2,908
000668	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.72	\$ 6,524
000683	Police	2000 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.78	\$ 2,759

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
000686	Police	2000 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.72	\$ 8,212
000688	Police	2000 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.72	\$ 2,145
000689	Police	2000 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.81	\$ 1,126
000690	Police	2000 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.59	\$ 13,749
000693	Police	2000 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.77	\$ 7,546
000694	Police	2000 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.72	\$ 9,418
000696	Police	2000 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.78	\$ 2,848
000697	Police	2000 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.73	\$ 686
000698	Police	2000 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.63	\$ 1,610
000702	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 1.20	\$ 1,826
000703	Police	2000 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.60	\$ 12,529
000704	Police	2000 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.55	\$ 11,371
000706	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.84	\$ 1,811
000708	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.63	\$ 5,771
000710	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.81	\$ 3,457
000713	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.80	\$ 14,513
000714	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.63	\$ 5,566
000715	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.89	\$ 4,494
000717	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.65	\$ 2,536
000719	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.79	\$ 1,200
000720	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.61	\$ 3,182
000721	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.76	\$ 2,039
000724	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.78	\$ 13,425
000725	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.63	\$ 16,554
000726	Police	2001 FORD CROWN VIC	Full Size Sedan -	\$ 0.71	\$ 2,245

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
			Marked		
000729	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.83	\$ 3,032
000731	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.70	\$ 5,241
000732	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.88	\$ 9,016
000734	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.69	\$ 6,448
000735	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.72	\$ 4,651
000737	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.72	\$ 15,078
000738	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.72	\$ 2,621
000740	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.79	\$ 3,404
000742	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.61	\$ 2,361
000745	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.71	\$ 3,761
000747	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.88	\$ 3,492
000748	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.56	\$ 3,435
000749	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.82	\$ 2,139
000750	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.68	\$ 7,359
000751	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.53	\$ 19,975
000755	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.61	\$ 1,549
000758	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.64	\$ 11,609
000761	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.65	\$ 5,584
000763	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.83	\$ 15,003
000764	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.66	\$ 1,001
000766	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.72	\$ 5,339
000767	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.75	\$ 7,176
000768	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.73	\$ 2,388
000770	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.79	\$ 2,984

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
000772	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.93	\$ 4,117
000773	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.77	\$ 2,654
000774	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.89	\$ 4,085
000775	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.78	\$ 12,622
000776	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.74	\$ 3,163
000777	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.64	\$ 2,588
000779	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.71	\$ 7,559
000784	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.72	\$ 3,786
000787	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.67	\$ 13,734
000789	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.85	\$ 2,751
000790	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.81	\$ 2,055
000791	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.68	\$ 2,599
000793	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.71	\$ 6,363
000795	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.68	\$ 7,643
000797	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.73	\$ 4,761
000798	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.80	\$ 1,985
000799	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.70	\$ 2,202
000800	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.62	\$ 7,067
000801	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.69	\$ 5,116
000802	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.81	\$ 4,085
000803	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.78	\$ 905
000804	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.73	\$ 5,054
000805	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.76	\$ 4,933
000806	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.71	\$ 22,024
000807	Police	2003 FORD CROWN VIC	Full Size Sedan -	\$ 0.70	\$ 4,416

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
			Marked		
000808	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.83	\$ 2,114
000829	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.67	\$ 5,253
000830	Police	1999 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.97	\$ 2,427
000832	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.73	\$ 7,725
000833	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.78	\$ 1,122
000834	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.71	\$ 3,664
000835	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.81	\$ 13,544
000836	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.65	\$ 6,622
000837	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.72	\$ 5,221
000838	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.67	\$ 1,891
000839	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.67	\$ 5,672
000840	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.66	\$ 5,866
000841	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.69	\$ 6,704
000842	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.66	\$ 2,142
000860	Police	2001 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.87	\$ 3,473
000931	Police	1998 FORD CROWN VIC	Full Size Sedan - Marked	\$ 1.01	\$ 7,555
000943	Police	1998 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.64	\$ 10,014
000959	Police	1998 FORD CROWN VIC	Full Size Sedan - Marked	\$ 1.16	\$ 2,771
000960	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.80	\$ 4,058
000962	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.77	\$ 8,374
000963	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.85	\$ 4,830
000964	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.67	\$ 3,660
000968	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.86	\$ 3,897
000969	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.66	\$ 11,327

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
000970	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.76	\$ 3,709
000973	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.93	\$ 4,784
000974	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.80	\$ 4,885
000975	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.72	\$ 11,232
000976	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.90	\$ 5,324
000977	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.74	\$ 4,388
000978	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.69	\$ 1,056
000979	Police	2003 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.75	\$ 10,414
100500	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.68	\$ 397
100501	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 1.13	\$ 3,571
100502	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.72	\$ 2,425
100503	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.67	\$ 1,970
100504	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.52	\$ 1,683
100505	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.65	\$ 3,765
100506	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.61	\$ 475
100507	Police	2006 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.54	\$ 3,682
100508	Police	2006 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.53	\$ 6,026
100509	Police	2006 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.48	\$ 4,376
100510	Police	2006 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.93	\$ 6,992
100511	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.59	\$ 5,973
100512	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.62	\$ 4,734
100513	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.70	\$ 766
100514	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.61	\$ 3,203
100515	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.65	\$ 13,095
100516	Police	2004 FORD CROWN VIC	Full Size Sedan -	\$ 0.66	\$ 5,230

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
			Marked		
100517	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.64	\$ 4,506
100518	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.61	\$ 7,191
100519	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.64	\$ 6,661
100520	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.68	\$ 7,038
100521	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.70	\$ 13,083
100522	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.68	\$ 6,328
100523	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.60	\$ 6,825
100524	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.56	\$ 5,594
100525	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.59	\$ 3,165
100526	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.65	\$ 2,684
100527	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.70	\$ 1,658
100528	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.74	\$ 868
100529	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.64	\$ 3,164
100530	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.63	\$ 404
100531	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.56	\$ 1,207
100533	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.67	\$ 2,436
100534	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.62	\$ 3,045
100535	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.66	\$ 1,783
100536	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.59	\$ 1,540
100537	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.61	\$ 2,543
100538	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.61	\$ 1,606
100539	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.78	\$ 771
100540	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.87	\$ 2,269
100541	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.71	\$ 1,101

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
100542	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.64	\$ 1,660
100543	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.62	\$ 2,697
100544	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.61	\$ 262
100545	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 1.12	\$ 166
100546	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 1.01	\$ 2,412
100547	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.62	\$ 466
100548	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.61	\$ 99
100549	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.57	\$ 612
100551	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.54	\$ 107
100552	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.56	\$ 162
100553	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 1.84	\$ 29,730
100555	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.90	\$ 328
100556	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.79	\$ 145
100557	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.56	\$ 62
100558	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 1.98	\$ 18,348
100559	Police	2007 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.75	\$ 17,210
100604	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.55	\$ 5,902
100641	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.67	\$ 7,538
100642	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.60	\$ 3,596
100644	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.76	\$ 6,368
100645	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.86	\$ 5,109
100646	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.61	\$ 4,939
100647	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.87	\$ 6,025
100655	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.57	\$ 4,093
100701	Police	2004 FORD CROWN VIC	Full Size Sedan -	\$ 0.57	\$ 6,555

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
			Marked		
100727	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.61	\$ 7,474
100728	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 1.03	\$ 5,407
100730	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.62	\$ 8,069
100739	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.57	\$ 8,431
100741	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.64	\$ 4,026
100743	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.59	\$ 6,439
100744	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.53	\$ 5,203
100753	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.54	\$ 11,483
100754	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.58	\$ 4,529
100756	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.63	\$ 10,368
100757	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.58	\$ 6,622
100762	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.62	\$ 2,935
100780	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.76	\$ 6,079
100781	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.75	\$ 5,714
100782	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.62	\$ 10,124
100783	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 1.08	\$ 11,007
100784	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.73	\$ 3,577
100788	Police	2004 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.61	\$ 7,315
100810	Police	2005 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.68	\$ 16,952
100812	Police	2005 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.67	\$ 6,269
100813	Police	2005 FORD CROWN VIC	Full Size Sedan - Marked	\$ 1.26	\$ 6,494
100815	Police	2005 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.70	\$ 4,456
100823	Police	2005 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.62	\$ 7,651
100861	Police	2005 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.67	\$ 7,808

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
100862	Police	2005 FORD CROWN VIC	Full Size Sedan - Marked	\$ 0.60	\$ 7,195
000196	Police	2001 CHEVROLET SUBURBAN	Full Size SUV	\$ 0.68	\$ 8,402
000417	Police	2001 DODGE DURANGO	Full Size SUV	\$ 0.58	\$ 7,036
000428	Police	2001 DODGE DURANGO	Full Size SUV	\$ 0.52	\$ 2,625
000429	Police	2001 DODGE DURANGO	Full Size SUV	\$ 0.72	\$ 5,290
020001	Police	2006 FORD EXPLORER	Full Size SUV	\$ 0.41	\$ 1,779
106008	Police	2006 FORD EXPLORER	Full Size SUV	\$ 0.55	\$ 2,261
106009	Police	2006 FORD EXPLORER	Full Size SUV	\$ 0.50	\$ 4,144
000120	Police	2002 CHEVROLET TAHOE	Full Size SUV - Marked	\$ 0.64	\$ 3,051
000184	Police	2001 CHEVROLET TAHOE	Full Size SUV - Marked	\$ 0.72	\$ 9,567
000185	Police	2001 CHEVROLET TAHOE	Full Size SUV - Marked	\$ 0.85	\$ 6,743
000195	Police	2001 FORD EXPEDITION	Full Size SUV - Marked	\$ 0.96	\$ 23,046
106010	Police	2006 FORD EXPEDITION	Full Size SUV - Marked	\$ 0.75	\$ 1,657
106011	Police	2006 FORD EXPEDITION	Full Size SUV - Marked	\$ 0.63	\$ 2,653
106012	Police	2006 FORD EXPEDITION	Full Size SUV - Marked	\$ 0.65	\$ 3,150
106013	Police	2006 FORD EXPEDITION	Full Size SUV - Marked	\$ 0.62	\$ 7,131
106014	Police	2006 FORD EXPEDITION	Full Size SUV - Marked	\$ 0.57	\$ 1,070
106015	Police	2006 CHEVROLET TAHOE	Full Size SUV - Marked	\$ 1.15	\$ 7,569
000432	Police	2001 CHEVROLET K1500	Full Size Truck	\$ 0.86	\$ 7,508
104000	Police	2006 FORD F 150	Full Size Truck	\$ 0.60	\$ 5,563
000177	Police	2003 FORD F 450	Full Size Truck - Marked	\$ 0.77	\$ 10,400
000110	Police	2002 CHEVROLET 3500	Full Size Van	\$ 0.88	\$ 11,987
000111	Police	2002 CHEVROLET G3500	Full Size Van	\$ 0.67	\$ 8,359
000400	Police	1996 GMC G3500	Full Size Van	\$ 2.06	\$ 14,127
000402	Police	2002 CHEVROLET G2500	Full Size Van	\$ 0.53	\$ 6,809
101000	Police	2006 FORD E350	Full Size Van	\$ 0.63	\$ 3,954
103000	Police	2006 FORD E250	Full Size Van - Marked	\$ 0.71	\$ 1,691
000431	Police	2002 CHEVROLET CAMARO Z28	Intermediate Sedan	\$ 0.69	\$ 3,081
000433	Police	2006 FORD MUSTANG	Intermediate Sedan	\$ 0.54	\$ 3,681
000012	Police	2002 FORD EXPLORER	Intermediate SUV	\$ 0.65	\$ 8,097
000164	Police	2000 CHEVROLET BLAZER	Intermediate SUV	\$ 0.71	\$ 8,110
000166	Police	2002 FORD EXPLORER	Intermediate SUV	\$ 0.56	\$ 4,774
000167	Police	2002 FORD EXPLORER	Intermediate SUV	\$ 0.48	\$ 5,691

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
000168	Police	2002 FORD EXPLORER	Intermediate SUV	\$ 0.49	\$ 7,411
000169	Police	2001 JEEP CHEROKEE	Intermediate SUV	\$ 0.78	\$ 4,529
000170	Police	2001 FORD EXPLORER	Intermediate SUV	\$ 0.64	\$ 5,478
000171	Police	2002 FORD EXPLORER	Intermediate SUV	\$ 0.57	\$ 5,379
000250	Police	1998 FORD EXPLORER	Intermediate SUV	\$ 0.41	\$ 4,731
000305	Police	2002 FORD EXPLORER	Intermediate SUV	\$ 0.75	\$ 17,117
000312	Police	2002 FORD EXPLORER	Intermediate SUV	\$ 0.47	\$ 2,502
000313	Police	2002 FORD EXPLORER	Intermediate SUV	\$ 0.59	\$ 6,196
000314	Police	2002 FORD EXPLORER	Intermediate SUV	\$ 0.91	\$ 777
000315	Police	2002 FORD EXPLORER	Intermediate SUV	\$ 0.49	\$ 3,646
000316	Police	2002 FORD EXPLORER	Intermediate SUV	\$ 0.45	\$ 3,419
000418	Police	2002 FORD EXPLORER	Intermediate SUV	\$ 1.26	\$ 15,384
000508	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.54	\$ 6,399
000510	Police	2003 FORD EXPLORER	Intermediate SUV	\$ 0.48	\$ 4,553
000520	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.62	\$ 6,015
000521	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.82	\$ 2,355
000522	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.70	\$ 5,484
000523	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.64	\$ 7,630
000524	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.55	\$ 7,586
000527	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.50	\$ 3,416
000528	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.54	\$ 6,931
000529	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.51	\$ 5,249
000620	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.64	\$ 9,150
100100	Police	2005 CHEVROLET BLAZER	Intermediate SUV	\$ 0.50	\$ 5,778
000150	Police	1998 FORD EXPLORER	Intermediate SUV - Marked	\$ 0.59	\$ 5,911
000151	Police	1998 FORD EXPLORER	Intermediate SUV - Marked	\$ 0.52	\$ 7,437
000152	Police	2002 FORD EXPLORER	Intermediate SUV - Marked	\$ 0.59	\$ 8,266
000153	Police	2002 FORD EXPLORER	Intermediate SUV - Marked	\$ 0.61	\$ 8,462
000154	Police	2002 FORD EXPLORER	Intermediate SUV - Marked	\$ 0.53	\$ 8,474
000155	Police	2002 FORD EXPLORER	Intermediate SUV - Marked	\$ 0.61	\$ 6,095
000156	Police	2002 FORD EXPLORER	Intermediate SUV - Marked	\$ 0.55	\$ 7,035
000157	Police	2002 FORD EXPLORER	Intermediate SUV - Marked	\$ 0.75	\$ 6,019
000158	Police	2002 FORD EXPLORER	Intermediate SUV - Marked	\$ 0.74	\$ 6,462
000160	Police	2000 CHEVROLET BLAZER	Intermediate SUV - Marked	\$ 0.67	\$ 1,032
000161	Police	2000 CHEVROLET BLAZER	Intermediate SUV -	\$ 0.44	\$ 3,435

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
			Marked		
000162	Police	2001 CHEVROLET BLAZER	Intermediate SUV - Marked	\$ 0.57	\$ 7,365
000163	Police	2000 CHEVROLET BLAZER	Intermediate SUV - Marked	\$ 0.58	\$ 2,463
000172	Police	2002 CHEVROLET BLAZER	Intermediate SUV - Marked	\$ 0.50	\$ 9,033
000173	Police	2003 FORD EXPEDITION	Intermediate SUV - Marked	\$ 0.88	\$ 8,746
000174	Police	2003 FORD EXPEDITION	Intermediate SUV - Marked	\$ 0.87	\$ 2,500
000175	Police	2003 FORD EXPEDITION	Intermediate SUV - Marked	\$ 0.78	\$ 7,113
000615	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV - Marked	\$ 0.80	\$ 11,294
000619	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV - Marked	\$ 0.49	\$ 8,903
000630	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV - Marked	\$ 0.59	\$ 8,282
000648	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV - Marked	\$ 0.58	\$ 4,448
000649	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV - Marked	\$ 0.59	\$ 22,287
000663	Police	2002 CHEVROLET TRAILBLAZER	Intermediate SUV - Marked	\$ 0.80	\$ 25,958
104001	Police	2007 FORD EXPLORER	Intermediate SUV - Marked	\$ 0.45	\$ 413
000106	Police	1997 CHEVROLET ASTRO	Minivan Van - Marked	\$ 0.75	\$ 2,412
000122	Police	2000 CHEVROLET ASTRO	Minivan Van - Marked	\$ 0.47	\$ 1,921
000125	Police	2001 GMC SAFARI	Minivan Van - Marked	\$ 0.67	\$ 6,537
000145	Police	2002 CHEVROLET ASTRO	Minivan Van - Marked	\$ 0.55	\$ 2,589
042001	Public Works	2006 FORD F 250	Full Size Truck	\$ 0.63	\$ 6,015
004106	Public Works	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.57	\$ 5,728
004157	Public Works	1997 CHEVROLET BLAZER	Intermediate SUV	\$ 0.52	\$ 5,508
004164	Public Works	1999 CHEVROLET BLAZER	Intermediate SUV	\$ 0.51	\$ 6,407
032001	Solid Waste	2007 FORD F 150	Full Size Truck	\$ 0.55	\$ 213
003313	Solid Waste	2000 CHEVROLET 3500	Heavy Duty Truck	\$ 1.05	\$ 1,965
003343	Solid Waste	2002 CHEVROLET 3500	Heavy Duty Truck	\$ 0.82	\$ 1,048
004107	Storm Water Mgt.	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.46	\$ 2,494
004150	UBCS	1997 CHEVROLET BLAZER	Full Size SUV	\$ 0.81	\$ 4,282
022016	UBCS	2007 FORD EXPLORER SPORT	Full Size SUV	\$ 0.52	\$ 52
022017	UBCS	2007 FORD EXPLORER SPORT	Full Size SUV	\$ 0.62	\$ 273
022018	UBCS	2007 FORD EXPLORER SPORT	Full Size SUV	\$ 0.50	\$ 226

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
002239	UBCS	2003 GMC 2500	Full Size Truck	\$ 0.62	\$ 887
008233	UBCS	2002 FORD F 250	Full Size Truck	\$ 0.79	\$ 3,142
022005	UBCS	2007 FORD F 150	Full Size Truck	\$ 0.48	\$ 147
022006	UBCS	2007 FORD F 150	Full Size Truck	\$ 0.47	\$ 397
022007	UBCS	2007 FORD F 150	Full Size Truck	\$ 0.44	\$ 495
022008	UBCS	2007 FORD F 150	Full Size Truck	\$ 0.44	\$ 904
022009	UBCS	2007 FORD F 150	Full Size Truck	\$ 0.50	\$ 72
022100	UBCS	2006 FORD F 250	Full Size Truck	\$ 0.67	\$ 383
060022	UBCS	2004 FORD F 250	Full Size Truck	\$ 0.56	\$ 726
002146	UBCS	2003 CHEVROLET BLAZER	Intermediate SUV	\$ 0.79	\$ 972
002147	UBCS	2003 CHEVROLET BLAZER	Intermediate SUV	\$ 0.69	\$ 592
002148	UBCS	2003 CHEVROLET BLAZER	Intermediate SUV	\$ 0.63	\$ 251
002199	UBCS	2001 CHEVROLET BLAZER	Intermediate SUV	\$ 0.76	\$ 338
060029	UBCS	2004 CHEVROLET BLAZER	Intermediate SUV	\$ 0.69	\$ 1,484
060030	UBCS	2004 CHEVROLET BLAZER	Intermediate SUV	\$ 0.60	\$ 184
002139	UBCS	2002 CHEVROLET ASTRO	Minivan Van	\$ 0.57	\$ 54
002178	UBCS	2000 CHEVROLET ASTRO	Minivan Van	\$ 0.81	\$ 1,066
002179	UBCS	2000 CHEVROLET ASTRO	Minivan Van	\$ 0.69	\$ 218
002180	UBCS	2000 CHEVROLET ASTRO	Minivan Van	\$ 0.69	\$ 1,796
002181	UBCS	2000 CHEVROLET ASTRO	Minivan Van	\$ 0.80	\$ 1,088
002182	UBCS	1999 CHEVROLET ASTRO	Minivan Van	\$ 0.62	\$ 922
002184	UBCS	2000 CHEVROLET ASTRO	Minivan Van	\$ 0.67	\$ 889
002188	UBCS	2000 CHEVROLET ASTRO	Minivan Van	\$ 0.80	\$ 698
008131	Water	2003 CHEVROLET S10	Compact Truck	\$ 0.44	\$ 3,944
009137	Water	1997 CHEVROLET S10	Compact Truck	\$ 0.57	\$ 182
081003	Water	2006 FORD RANGER	Compact Truck	\$ 0.48	\$ 74
081006	Water	2007 FORD RANGER	Compact Truck	\$ 0.36	\$ 860
082000	Water	2006 FORD EXPLORER	Full Size SUV	\$ 0.51	\$ 564
082002	Water	2007 FORD EXPLORER	Full Size SUV	\$ 0.51	\$ 390
082006	Water	2007 FORD EXPLORER SPORT	Full Size SUV	\$ 0.44	\$ 165
082007	Water	2007 FORD EXPLORER SPORT	Full Size SUV	\$ 0.49	\$ 719
082013	Water	2007 FORD EXPLORER SPORT	Full Size SUV	\$ 0.47	\$ 1,132
008200	Water	2000 CHEVROLET 2500	Full Size Truck	\$ 0.58	\$ 11,217
008230	Water	2002 FORD F 250	Full Size Truck	\$ 1.08	\$ 142
008234	Water	2002 FORD F 250	Full Size Truck	\$ 0.65	\$ 722
008251	Water	2000 CHEVROLET C2500	Full Size Truck	\$ 0.63	\$ 10,833
008254	Water	2000 CHEVROLET C2500	Full Size Truck	\$ 1.26	\$ 37
008255	Water	2000 CHEVROLET C2500	Full Size Truck	\$ 0.70	\$ 1,361
008256	Water	2000 CHEVROLET 2500	Full Size Truck	\$ 0.71	\$ 217
008261	Water	2001 DODGE 2500	Full Size Truck	\$ 0.82	\$ 1,249
008262	Water	2001 DODGE 2500	Full Size Truck	\$ 0.83	\$ 574
008263	Water	2001 DODGE 2500	Full Size Truck	\$ 0.59	\$ 18,757

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
008264	Water	2003 GMC 2500	Full Size Truck	\$ 0.67	\$ 1,145
009221	Water	1997 CHEVROLET 2500	Full Size Truck	\$ 0.67	\$ 106
009230	Water	1999 CHEVROLET 2500	Full Size Truck	\$ 0.54	\$ 1,995
009239	Water	2003 GMC 2500	Full Size Truck	\$ 0.47	\$ 62
080032	Water	2005 FORD F 250	Full Size Truck	\$ 0.51	\$ 10,534
080033	Water	2004 FORD F 250	Full Size Truck	\$ 0.54	\$ 10,427
080035	Water	2004 CHEVROLET C2500	Full Size Truck	\$ 0.55	\$ 5,444
081007	Water	2008 FORD F 150	Full Size Truck	\$ 0.57	\$ 1,045
082003	Water	2007 FORD F 250	Full Size Truck	\$ 0.80	\$ 219
082004	Water	2007 FORD F 250	Full Size Truck	\$ 0.71	\$ 569
082005	Water	2006 FORD F 250	Full Size Truck	\$ 0.64	\$ 310
082008	Water	2007 FORD F 250	Full Size Truck	\$ 0.73	\$ 69
082009	Water	2007 FORD F 250	Full Size Truck	\$ 0.66	\$ 1,375
082012	Water	2008 FORD F 250	Full Size Truck	\$ 0.60	\$ 261
091002	Water	2003 FORD F 350	Full Size Truck	\$ 0.68	\$ 761
091027	Water	2005 FORD F 250	Full Size Truck	\$ 0.67	\$ 940
091031	Water	2004 FORD F 250	Full Size Truck	\$ 0.60	\$ 9,338
092100	Water	2006 FORD F250 4x4	Full Size Truck	\$ 0.52	\$ 2,004
022010	Water	2006 GMC CARGO VAN	Full Size Van	\$ 0.58	\$ 17
008342	Water	2003 GMC C3500	Heavy Duty Truck	\$ 0.76	\$ 190
008343	Water	2003 FORD F 450	Heavy Duty Truck	\$ 1.15	\$ 16
008344	Water	2003 FORD F 450	Heavy Duty Truck	\$ 0.92	\$ 371
009231	Water	1999 CHEVROLET 2500	Heavy Duty Truck	\$ 0.53	\$ 473
009304	Water	2003 GMC C3500	Heavy Duty Truck	\$ 0.78	\$ 1,204
009305	Water	2003 GMC C3500	Heavy Duty Truck	\$ 0.85	\$ 272
009342	Water	2003 GMC C3500	Heavy Duty Truck	\$ 0.94	\$ 549
080003	Water	2004 FORD F 450	Heavy Duty Truck	\$ 1.33	\$ 1,053
080004	Water	2004 FORD F 350	Heavy Duty Truck	\$ 0.88	\$ 1,849
080006	Water	2004 FORD F 450	Heavy Duty Truck	\$ 1.02	\$ 180
091009	Water	2004 FORD F 350	Heavy Duty Truck	\$ 0.94	\$ 173
091025	Water	2004 FORD F 350	Heavy Duty Truck	\$ 0.68	\$ 171
008102	Water	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.51	\$ 6,201
008110	Water	2002 CHEVROLET TRAILBLAZER	Intermediate SUV	\$ 0.57	\$ 5,297
009100	Water	1997 CHEVROLET BLAZER	Intermediate SUV	\$ 0.50	\$ 7,646
009101	Water	2002 CHEVROLET BLAZER	Intermediate SUV	\$ 0.43	\$ 7,316
009122	Water	1991 JEEP CHEROKEE	Intermediate SUV	\$ 0.42	\$ 7,380
009144	Water	1997 GMC JIMMY	Intermediate SUV	\$ 0.57	\$ 6,021
081004	Water	2007 FORD ESCAPE HYBRID	Intermediate SUV	\$ 0.44	\$ 166
091000	Water	2004 CHEVROLET BLAZER	Intermediate SUV	\$ 0.43	\$ 316
009149	Water	1999 CHEVROLET ASTRO	Minivan Van	\$ 0.56	\$ 1,341

Vehicle Number	Department	Vehicle Description	Vehicle Classification	Cost Per Mile	Commuting Cost for Two-year Period
081004	Water	2007 FORD ESCAPE HYBRID	Intermediate SUV	\$ 0.44	\$ 166
091000	Water	2004 CHEVROLET BLAZER	Intermediate SUV	\$ 0.43	\$ 316
009149	Water	1999 CHEVROLET ASTRO	Minivan Van	\$ 0.56	\$ 1,341