



Plant and Equipment Asset Management Plan

2025-2034

May 2024

Document Control

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Rev No	Date	Revision Details	Author	Reviewer	Approver
1	11/12/2023	Plan 2024-2033 Initial plan prepared in conjunction with relevant staff for adoption by Council.	KM	JS/KR	BC
2	4/03/2024	Plan 2024-2033 Review conducted with changes made to financial information to account for Carry Overs.	KM	JS/KR	BC
3	15/05/2024	NEW Plan 2025-2034 Review conducted to align timing of P&E AMP with other Asset Management Plans and financial changes to include Provision for Minor Plant.	KM	JS/JM	BC

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1. Executive Summary

Context

The City of Mount Gambier operates and maintains a fleet of construction plant, trucks and trailers, commercial vehicles and passenger vehicles, together with a range of light plant.

The fundamental purpose of this Plant and Equipment Asset Management Plan (AM Plan) is to improve Council's long-term strategic management of its infrastructure Plant and Equipment assets to cater for the community's desired levels of service in the future, in accordance with Council's key strategic documents and demonstrate reasonable management in the context of Council's available financial and human resources.

The Plant and Equipment AM Plan achieves this by setting standards, service levels and programs which Council will develop and deliver. The standards and service levels have been set in accordance with user needs, regulations, industry practice and legislative codes of practice.

What does the plan Cover?

The Plant and Equipment asset portfolio comprises:

- Commercial Vehicles
- Passenger Vehicles
- Heavy Vehicles
- Heavy Plant
- Light Plant
- Trailers

These Plant and Equipment assets are recorded at historic cost and are valued at their purchase price of **\$14,547,740** as at 15 May 2024.

What doesn't the plan Cover?

It should be noted that items with a replacement value of less than \$4,000 are considered to be low value assets and therefore their value is not included in the financial sections of this plan individually, however **Minor Plant** renewal will be captured under NEW and as our asset management plans mature we will look to review however this information is presented in the future.

What does it Cost?

There are two key indicators of cost to provide the Plant and Equipment asset portfolio:

- The life cycle cost being the average cost over the life cycle of the asset; and
- The total maintenance and capital renewal expenditure required to deliver existing service levels in the next 10 years covered by Council's long term financial plan.

The total operations, maintenance and capital renewal expenditure required to sustain the Plant and Equipment asset base over the next ten years at current service levels is estimated at **\$35,860,423**.

This is an average of **\$3,586,042** per annum. Council's planned lifecycle expenditure for year one of this AM Plan is **\$5,053,968**.

What we will do

Council plans to provide services for the operation, maintenance, renewal and upgrade of all assets as outlined in Section 2.2 to meet service levels set by Council within annual budget.

Managing the Risks

There are risks associated with providing the service and not being able to complete all identified activities and projects. We have identified major risks as:

- Poor efficiency due to ageing equipment
- Increased downtime if maintenance and renewal is not adequate
- Obsolete equipment

We will endeavour to manage these risks within available funding by:

- Providing recommended servicing
- Optimising the replacement program
- Monitoring costs of equipment
- Reviewing and continuously looking for opportunities where we can improve.

2. Introduction

2.1 Background

This asset management plan (AM Plan) has been developed to support Council's Strategic AM Plan and communicates the actions required for the responsive management of assets (and services provided from assets), compliance with regulatory requirements, and funding needed to provide the required levels of service over a 20-year planning period.

Much of Council's core asset management information is detailed within the Strategic AM Plan and it is therefore important that this document be read in conjunction with that Plan along with other Council key planning documents including:

- Strategic Management Plan
- Long Term Financial Plan
- Annual Business Plan
- Risk Management Framework

2.2 Assets Covered by this Plan

The Plant and Equipment assets covered by this AM Plan are shown in table below.

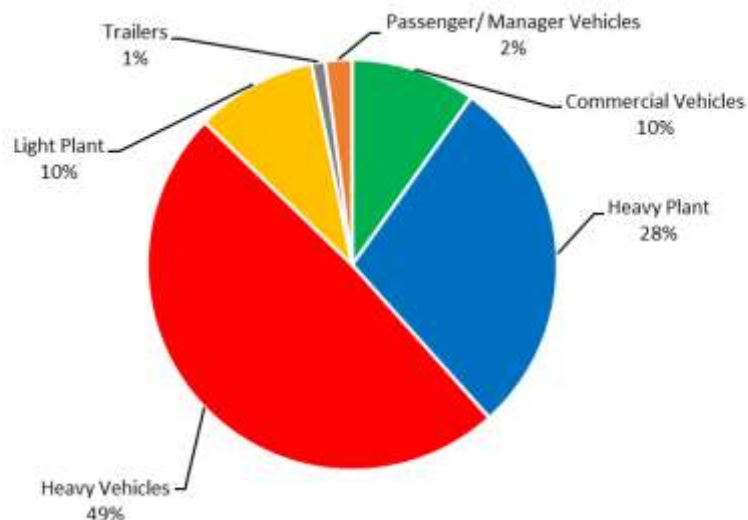
Note: All values throughout this AM Plan are shown in current (real) dollars.

Assets covered by this Plan (by asset category) as at 15 May 2024:

Asset Category	Quantity	Replacement Value
Commercial Vehicles	23	\$1,401,940
Heavy Vehicles	29	\$6,980,000
Heavy Plant	19	\$4,204,000
Light Plant *	27	\$1,506,600
Passenger/Manager Vehicles	6	\$302,200
Trailers *	8	\$153,000
TOTAL	112	\$14,547,740

* It should be noted that items with a replacement value of less than \$4,000 are considered to be low value assets and therefore their value is not included in the financial sections of this plan.

Current Replacement Value by Asset Category:



3. Levels Of Service

3.1 Community Levels of Service

Service Attribute	Level of Service Objective	Performance Measure Process	Desired Level of Service	Current Level of Service
Quality/Condition	Provide a fleet which is operational	<ul style="list-style-type: none"> Maintenance failures Labour rates Scheduled/ unscheduled maintenance ratio 	Plant and Equipment assets are managed using adopted policies and best practice standards	Plant and Equipment assets are managed using adopted policies and best practice standards
Function/Safety	Provide sufficient Plant and Equipment assets to meet the communities desired Ensure assets are operated, maintained, serviced and repaired to industry standards	Specification for equipment meets operator needs Roadworthy compliance	Sufficient assets are available to meet levels of service 100% compliant with legislation	Sufficient assets are available to meet levels of service 100% compliance
Capacity/Utilisation	Maximise utilisation rates	<ul style="list-style-type: none"> Distance travelled Plant hours Service intervals Optimised renewal 	Utilisation maximised	Utilisation being monitored and working towards improved utilisation and plant rationalisation

3.2 Technical Levels of Service

Service Attribute	Level of Service Objective	Performance Measure Process	Desired Level of Service	Current Level of Service
Operations and Maintenance <i>Budget \$1,247,760 (Year 1)</i>	All Plant and Equipment assets are fully maintained.	Scheduled maintenance	100% compliance with manufacturers specifications	100% compliance
		Reactive maintenance	Assets to be operational	Reliant on operator reporting defects/faults
Renewal <i>Net Budget \$3,613,220 (Year 1)</i>	Renewal completed on-time and within budget	Renewals in accordance with vehicle replacement plans	Renewals within annual budgets	Renewals within annual budgets
Upgrade/New <i>Budget \$456,214 (Year 1)</i>	Provide a fit for purpose fleet of vehicles	Upgrades/new in accordance with vehicle replacement plans	Existing assets are fit for purpose and sufficient to meet Council needs	Existing assets are fit for purpose and sufficient to meet Council needs

3.3 Maintenance Response Levels of Service

Maintenance programs are normally focused on legislative requirements, design specifications or community expectations. The maintenance requirements include reactive, scheduled and major cyclic activities:

- Reactive maintenance is defined as unplanned repair work which is carried out in response to service requests and management/supervisory directions.
- Scheduled maintenance is work that is identified and managed through a Plant and Equipment Management System. These activities include inspection, assessing the condition against failure/breakdown standards, prioritising, scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.
- Major Cyclic Maintenance involves the major refurbishment of higher value components/sub-components of assets and is undertaken on a regular cycle and generally involves major plant maintenance.

3.4 Strategic and Corporate Goals

It is to be noted that Council is currently undertaking public consultation for its 2035 strategic vision and a new 4-year strategic plan is to be endorsed by November 2024.

The Asset Management Planning Approach has been identified in the Strategic Workplan 2024-27 as one of Council’s Priority “Unlocking” Projects.

The following steps have been identified for the next three years.

Figure 2: Scope of the Asset Management Planning Approach - Priority “Unlocking” Project:



4. Future Demand

4.1 Demand Drivers and Impact of Services

Demand Factor	Present Position	Projection	Impact on Services
Population and Demographics *	27,749 (based on 2022 Census data) 2.3% increase in people from 2016 to 2021.	Steady increase of 0.47% per annum, with the increase expected to occur mainly in the older demographic 60+.	Increase in Plant and Equipment base to meet demand on services provisions – Waste/ Street Cleaning
Development	Increase in the development of sub-divisions.	The total number of dwellings in the City of Mount Gambier increased by 453 between 2016 and 2021.	Increase to Plant and Equipment base to meet the additional road maintenance requirements.
	Multiple Developments undertaken throughout the township areas.	Expected to continue.	Increase to Plant and Equipment base to meet the additional service requirements – Parks and Gardens, Waste.
Environment	Higher frequency of extreme weather events.	Unknown at this stage, but changes likely.	Increase to Plant and Equipment base to meet the additional road maintenance requirements as a result of extreme weather.
	Community awareness on environmental and sustainability issues is increasing.	Community expectation for assets to be environmentally sustainable as awareness increases.	Increased cost associated with purchasing environmentally friendly Plant and Equipment assets (ie. fuel efficiency).
Industry	Use of road network by heavy vehicles has been increasing over the last 10 years.	Expected to continue to increase with industry growth.	Increase to Plant and Equipment base to meet the additional road maintenance requirements as a result of increased heavy vehicle use.

*Current population and demographical information can be found in the Strategic AM Plan.

4.2 Changes in Technology Forecast to Affect Delivery of Services

Technology Change	Affect on Service Delivery
Equipment technology increasing	Change in equipment will provide increased capacity and efficiency, better fuel efficiency and operator comfort and safety.

4.3 Demand Management Plan

Demand Driver	Impact on Services	Demand Management Plan
Development	Increase to Plant and Equipment base to meet the additional road maintenance requirements resulting from new sub divisions.	Plant and Equipment base to be assessed on an ongoing basis to ensure sufficient to meet requirements.
Environment	Increase to Plant and Equipment base to meet the additional maintenance requirements as a result of extreme weather.	Plant and Equipment base to be assessed on an ongoing basis to ensure sufficient to meet requirements.
	Increased cost associated with purchasing environmentally friendly Plant and Equipment assets (ie. fuel efficiency).	Costs to be monitored and considered during annual budget planning process.
Industry	Increase to Plant and Equipment base to meet the additional road maintenance requirements as a result of increased heavy vehicle use.	Plant and Equipment base to be assessed on an ongoing basis to ensure sufficient to meet requirements.

4.4 New Assets for Growth

The City of Mount Gambier is currently experiencing a significant amount of growth as part of this Asset Management Plan, staff have been reviewing the current Plant and Equipment and looking to the future needs of Council in the coming years.

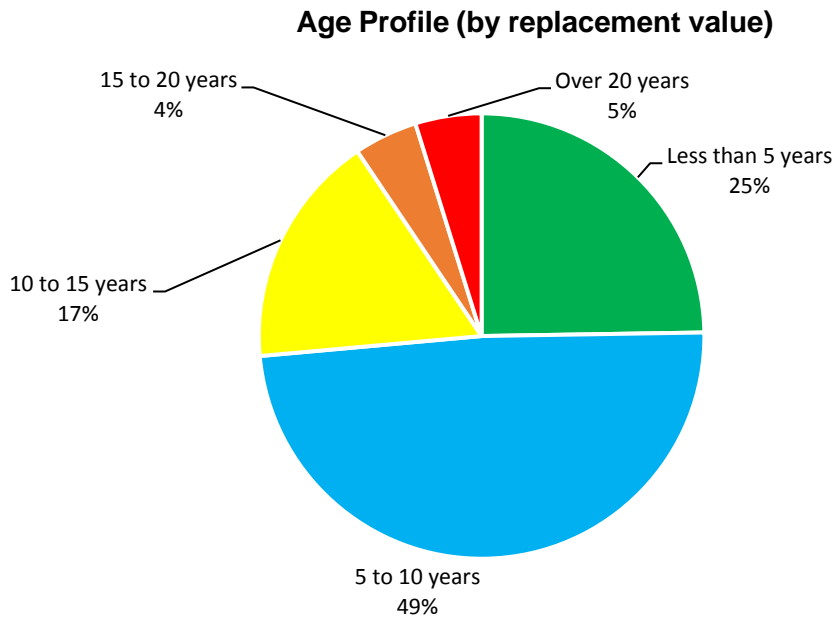
The below table highlights additional Plant and Equipment assets proposed during the period of the long-term financial plan and asset management plan, this has been forecasted for the next 10 year period only.

A provision for Minor Plant has also been included refer to Appendix B - Projected 10 year Capital Upgrade/New Plant and Equipment Program.

Proposed New Assets	Replacement Year	Replacement Value
NEW - Hako Citymaster 650 Sweeper	2024	\$137,000
NEW - Ute	2025	\$61,000
NEW - 5.5-6 ton Excavator	2025	\$250,000
NEW - Mig Welder	2025	\$4,000
NEW - Power Hacksaw	2025	\$7,000
NEW - Tana E260 Compactor - Position Partner Software	2025	\$94,214
NEW - Skidsteer plus attachments	2026	\$265,000
NEW- Toro Groundsmaster 4010 Mower NEW	2027	\$160,000
NEW - Garbage Compactor	2027	\$550,000
NEW - Trashcavator/ Excavator	2028	\$470,000
NEW - Dump Truck	2029	\$750,000
NEW - Trommel - Ballistic Separator	2034	\$1,000,000
TOTAL		\$3,611,214

5. Lifecycle Management Plan

5.1 Asset Age Profile



5.2 Asset Capacity and Performance

Location	Service Deficiency
Plant and Equipment maintenance facilities	Review workshop facilities and capacity to meet current and future Plant and Equipment maintenance requirements.
Utilisation	Underutilised plant that are a result of staffing, seasonal weather and communication across departments.

The above service deficiencies were identified from consultation from key stakeholders.

5.3 Asset Condition

Plant and Equipment assets are depreciated using an age based straight line method and as such there is no requirement to regularly assess the condition for revaluation purposes.

5.4 Operations and Maintenance

The overall plant and machinery budgets are split between the follow categories:

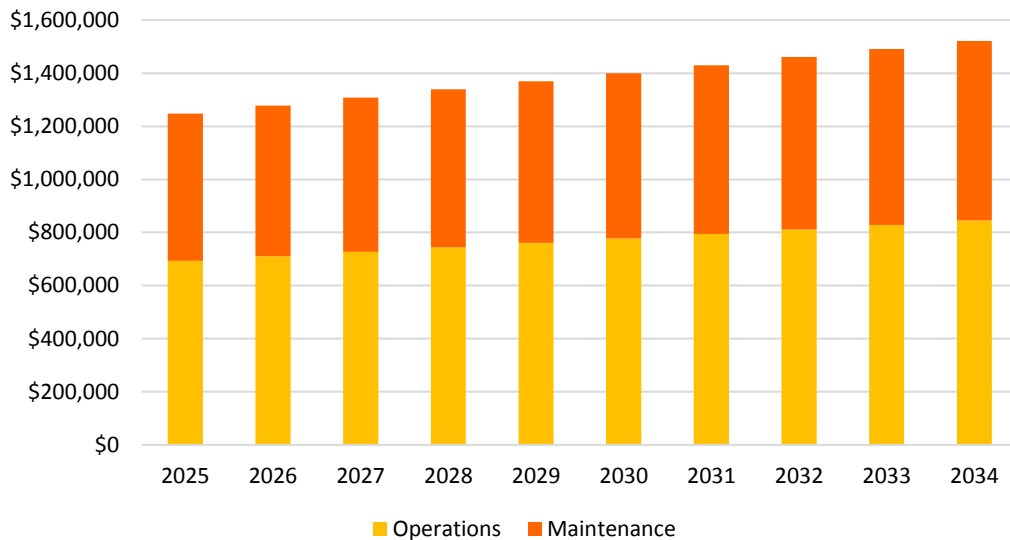
Operations	Maintenance
Fuel & Oil	Salaries
Insurance	Contractors - Other
Registration	Trainee/ New
	Materials
	Labour Oncost Allocation

5.4.1 Operations and Maintenance Expenditure Trends

Year	Operations \$	Maintenance \$
2023 Actual	\$656,281	\$590,193
2024 Budget	\$676,081	\$541,246
2025 Estimate	\$692,983	\$554,777
2026 Estimate	\$709,885	\$568,308

5.4.2 Future Operations and Maintenance

Operations and Maintenance Expenditure



5.5 Renewal Plan

5.5.1 Ranking Criteria

Majority of assets within this category are included in Council's plant replacement program, which is developed based on the useful lives of the assets. Only a small number of minor plant and tools are excluded from this program and are to be retained until they are no longer fit for purpose.

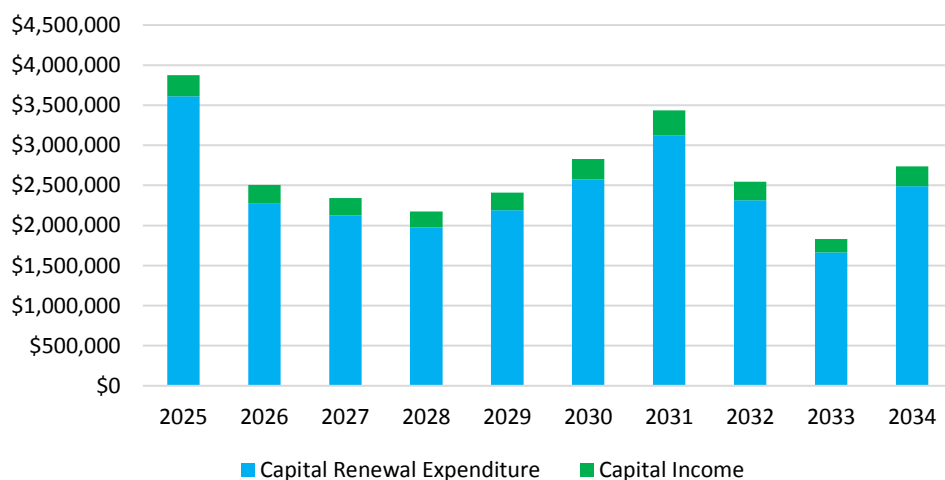
It should be noted that as part of this renewal plan 2025-2034:

- All Manager and Passenger Vehicles have a useful life of 4 years or 80,000km whichever comes first.
- All Commercial Vehicles have the same useful life of 4 years or 80,000km whichever comes first, however this will be reviewed (subject to utilisation).

5.5.2 Renewal expenditure

The renewal program is shown in the Appendices.

Capital Renewal Expenditure Program



5.6 New/Upgrade Plan

5.6.1 Ranking Criteria

Criteria	Weighting
Benefits exceed costs and availability of funding (either from Council's Plant Replacement Program or by grants) to expand the range of plant	100%
Total	100%

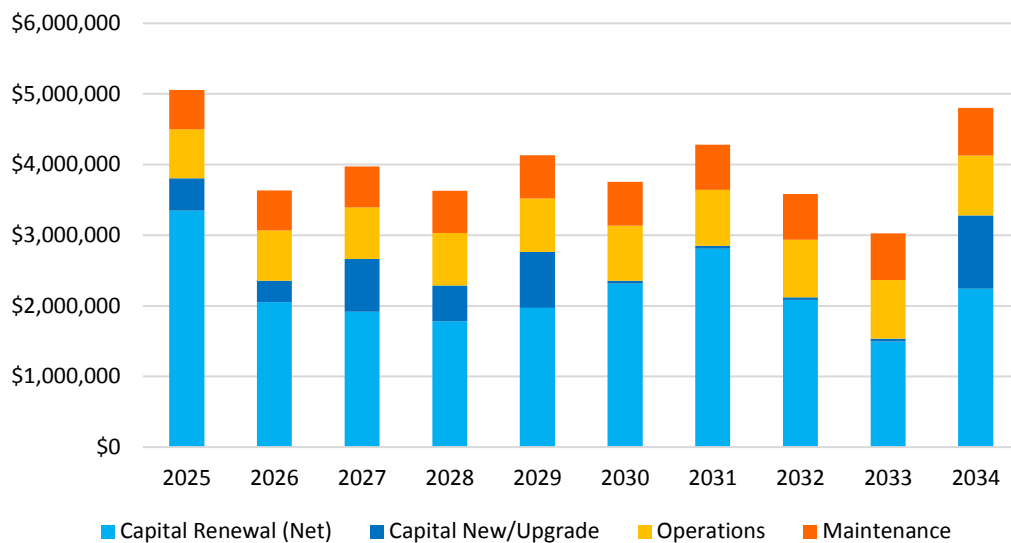
5.6.2 New/Upgrade expenditure

This has been captured above in under 4.4 New Assets for Growth as ALL new /upgrade capital purchases will be associated with the continued growth the City of Mount Gambier is experiencing.

5.7 Summary of Asset Expenditure Requirements

The financial projections from this asset plan are shown below for projected operating (operations and maintenance) and capital expenditure (renewal and new/upgrade assets).

Asset Expenditure Requirements



5.8 Disposal Plan

There are currently no planned disposals other than trade-in's.

Asset	Reason for Disposal	Timing	Disposal Expenditure	Operations & Maintenance Annual Savings
No planned disposals (other than trade-ins)	-	-	\$0	\$0

5.9 Carry Overs

Given the continuing climate we are still experiencing delays in the arrival of our plant and equipment this section has been including to capture any items that may fall under this category and to help record this data to assist with reallocation of budgets over the period of the Asset Management Plan and the LTFP.

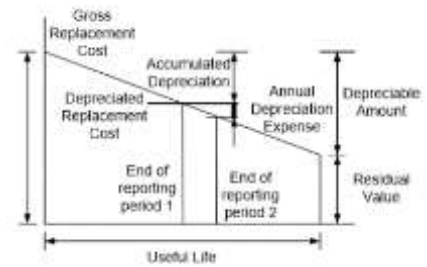
Refer to Appendix C - Adjusted Carry Overs for Projected 10 year Capital Renewal Program.

6. Financial Summary

6.1 Asset Valuations

The value of assets recorded in the asset register as at 15 May 2024 covered by this AM Plan are shown below. Assets are valued at original purchase cost.

Historical Cost	\$14,547,740
Depreciable Amount	\$8,668,204
Accumulated Depreciation	\$5,879,536
Depreciated Replacement Cost ¹	\$8,668,204
Annual Average Asset Consumption ²	\$882,444



6.2 Sustainability

Council's sustainability reporting reports the rate of annual asset consumption and compares this to asset renewal and asset upgrade and expansion. Note that these ratios are based on year one of this AM Plan.

Asset Consumption 6.07%
(Depreciation ÷ Depreciable Amount)

Asset Sustainability Ratio 4.06%
(Capital renewal ÷ Annual depreciation)

Council's applied depreciation method, estimates for asset useful lives and residual values, for the purposes of calculating depreciation, are contained in the appendices.

6.3 Projected Expenditures for Long Term Financial Plan

Year	Operations	Maintenance	Projected Capital Renewal	Capital Upgrade/ New	Disposals*
2025	\$692,983	\$554,777	\$3,613,220	\$456,214	\$0
2026	\$709,885	\$568,308	\$2,279,160	\$305,000	\$0
2027	\$726,787	\$581,839	\$2,127,980	\$750,000	\$0
2028	\$743,689	\$595,371	\$1,976,000	\$510,000	\$0
2029	\$760,591	\$608,902	\$2,190,990	\$790,000	\$0
2030	\$777,493	\$622,433	\$2,573,160	\$40,000	\$0
2031	\$794,395	\$635,964	\$3,121,980	\$40,000	\$0
2032	\$811,297	\$649,495	\$2,314,000	\$40,000	\$0
2033	\$828,199	\$663,026	\$1,663,590	\$40,000	\$0
2034	\$845,101	\$676,557	\$2,490,160	\$1,040,000	\$0

* Other than planned trade-ins

¹ Also reported as Written Down Value, Carrying or Net Book Value.

² Also reported as Annual Depreciation.

7. Risk Management

7.1 Critical Risks and Treatment Plans

Service at Risk	What can Happen	Risk Rating	Risk Treatment Plan
Ageing Plant and Equipment or Technical Obsolescence	<ul style="list-style-type: none"> High incidence of breakdowns Increased maintenance costs Increased down time/lower utilisation rates Increased product costs and poor efficiency Works programs run behind schedule 	High	<ul style="list-style-type: none"> Service in accordance with manufacturers requirements Investigate and replace equipment at optimal time to give the lowest lifecycle cost Regular condition assessment of key equipment to assist in predicting maintenance and renewal needs Maintenance is managed appropriately at an operational level
Plant and equipment reduced safety	Underfunding of renewals in the future	High	Investigate and replace equipment at optimal time to give the lowest lifecycle cost and improved safety

8. Plan Improvement And Monitoring

8.1 Improvement Plan

Action	Responsibility	Timeline
Completed and Ongoing Actions		
Develop risk management plan.	MOD/MOI	Ongoing
Continue to improve maintenance records and data stored	MOI/AMO	Ongoing
Current Actions		
Major review of utilisation and rationalisation of major plant and equipment.	MOI	June 2026

8.2 Monitoring and Review Procedures

This AM Plan will be updated biennially to ensure it represents the current service level, asset values, projected operations, maintenance, capital renewal and replacement, capital upgrade/new and asset disposal expenditures and projected expenditure values incorporated into Council's long term financial plan.

9. Appendices

- Appendix A Projected 10 year Capital Renewal Program
- Appendix B Adjusted Carry Overs for Projected 10 year Capital Renewal Program
- Appendix C Projected 10 year Capital Upgrade/New Plant and Equipment Program
- Appendix D Asset Useful Lives and Valuation Matrices

Appendix A Projected 10 Year Capital Renewal Program

Asset Type	Current Asset ID	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Rollers	33									\$234,000	
Rollers	34			\$204,000							
Rollers	35										
Rollers	36										
Rollers	37										
Loaders	40		\$190,000								
Compactor	41	\$1,050,000									
Loaders	43						\$250,000				
Loaders	44			\$250,000							
Loaders	45						\$250,000				
Loaders	47							\$190,000			
Graders	48			\$450,000							
Tractors	52	\$91,000									
Tractors	54				\$91,000						
Tractors	56			\$91,000							
Tractors	57		\$91,000								
Brush Chippers	80				\$132,000						
Tractors	222	\$91,000									
Hydro Mulcher	384										
Excavators	NEW										

Asset Type	Current Asset ID	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Excavators	NEW								\$250,000		
Skidsteers	NEW									\$265,000	
Compactor	NEW										
Trucks	1								\$95,000		
Trucks	2							\$199,000			
Trucks	3						\$92,000				
Trucks	4	\$105,000									
Trucks	5										
Trucks	6							\$230,000			
Trucks	7						\$144,000				
Trucks	8							\$105,000			
Trucks	11						\$95,000				
Trucks	13					\$110,000					
Trucks	14										
Trucks	15								\$430,000		
Trucks	18				\$550,000				\$550,000		
Trucks	19										
Trucks	21						\$144,000				
Trucks	22							\$199,000			
Trucks	24				\$105,000						
Trucks	25				\$105,000						
Trucks	26					\$320,000					
Trucks	27		\$105,000								
Trucks	28				\$199,000						
Trucks	29	\$199,000									

Asset Type	Current Asset ID	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Trucks	30	\$550,000				\$550,000				\$550,000	
Trucks	31			\$550,000				\$550,000			
Trucks	39				\$550,000				\$550,000		
Trucks	58		\$550,000				\$550,000				\$550,000
Sweepers	62		\$450,000					\$450,000			
Trucks	142					\$105,000					
Trucks	146									\$150,000	
Trucks	NEW							\$550,000			
Trucks	NEW										
Sweepers	61										
Forklifts	65					\$48,000					
Mowers	70	\$40,000					\$40,000				
Mowers	71	\$41,000					\$41,000				
Mowers	72	\$41,000					\$41,000				
Mowers	73	\$41,000					\$41,000				
Mowers	74		\$41,000					\$41,000			
ATV	75		\$15,000					\$15,000			
Mowers	76	\$41,000					\$41,000				
Mowers	77					\$150,000					\$150,000
Mowers	78					\$150,000					\$150,000
Mowers	79		\$49,000					\$49,000			
Stump Grinders	81									\$50,600	
Slashers	82			\$35,000							\$35,000
Spray Unit	83			\$25,000							

Asset Type	Current Asset ID	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
ATV	85					\$36,000					
Slashers	87	\$35,000							\$35,000		
Linemarkers	91						\$36,000				
Kerbmaker + Trailer	92					\$85,000					
Sweepers	94			\$35,000							
Sweepers	95			\$42,000							
Steam Cleaner	96		\$35,000								
Mowers	144					\$150,000					\$150,000
Forklifts	145							\$48,000			
Sweepers	NEW					\$140,000					\$140,000
Mowers	NEW								\$160,000		
Spray Unit	TBC	\$25,000									
Slashers	TBC						\$35,000				
Commercial Vehicles	9			\$61,000				\$61,000			
Commercial Vehicles	10		\$64,990				\$64,990				\$64,990
Commercial Vehicles	12			\$61,000				\$61,000			
Commercial Vehicles	16				\$61,000				\$61,000		
Commercial Vehicles	17		\$64,990				\$64,990				\$64,990
Commercial Vehicles	20		\$64,990				\$64,990				\$64,990
Commercial Vehicles	23			\$64,990				\$64,990			
Commercial Vehicles	63	\$56,000				\$56,000				\$56,000	
Commercial Vehicles	93				\$56,000				\$56,000		
Commercial Vehicles	103	\$56,000				\$56,000				\$56,000	
Commercial Vehicles	106		\$61,000				\$61,000				\$61,000

Asset Type	Current Asset ID	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Commercial Vehicles	107		\$61,000				\$61,000				\$61,000
Commercial Vehicles	108	\$61,000				\$61,000				\$61,000	
Commercial Vehicles	109			\$61,000				\$61,000			
Commercial Vehicles	110			\$61,000				\$61,000			
Commercial Vehicles	113		\$64,990				\$64,990				\$64,990
Commercial Vehicles	115			\$61,000				\$61,000			
Commercial Vehicles	119		\$61,000				\$61,000				\$61,000
Commercial Vehicles	130		\$56,000				\$56,000				\$56,000
Commercial Vehicles	143				\$61,000				\$61,000		
Commercial Vehicles	147	\$65,000				\$65,000				\$65,000	
Commercial Vehicles	148				\$56,000				\$56,000		
Commercial Vehicles	362			\$64,990				\$64,990			
Commercial Vehicles	NEW					\$64,990				\$64,990	
Passenger/Manager Vehicles	120		\$48,000				\$48,000				\$48,000
Passenger/Manager Vehicles	123		\$55,100				\$55,100				\$55,100
Passenger/Manager Vehicles	126	\$48,000				\$48,000				\$48,000	
Passenger/Manager Vehicles	127		\$55,100				\$55,100				\$55,100
Passenger/Manager Vehicles	128		\$48,000				\$48,000				\$48,000
Passenger/Manager Vehicles	129		\$48,000				\$48,000				\$48,000
Trailers	84						\$20,000				
Trailers	293	\$17,000									
Trailers	307			\$11,000							
Trailers	320				\$10,000						
Trailers	356								\$10,000		

Asset Type	Current Asset ID	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Trailers	372									\$37,000	
Trailers	373									\$30,000	
Trailers	381										\$18,000
		\$2,649,000	\$2,279,160	\$2,127,980	\$1,976,000	\$2,190,990	\$2,573,160	\$3,121,980	\$2,314,000	\$1,663,590	\$2,490,160

Appendix B Adjusted Carry Overs for Projected 10 Year Capital Renewal Program

This table account for the carryovers from previous financial years.

Asset Type	Current Asset ID	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Trucks	39	\$550,000									
Trucks	5	\$184,380									
Trucks	19	\$229,840									
		\$964,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Total Capital Renewal		\$3,613,220	\$2,279,160	\$2,127,980	\$1,976,000	\$2,190,990	\$2,573,160	\$3,121,980	\$2,314,000	\$1,663,590	\$2,490,160
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Appendix C Projected 10 year Capital Upgrade/New Plant and Equipment Program

Asset Type	Current Asset ID	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Commercial	TBC	\$61,000									
Excavators	TBC	\$250,000									
Minor Plant	TBC	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Minor Plant	TBC	\$4,000									
Minor Plant	TBC	\$7,000									
Heavy Plant	TBC	\$94,214									
Skidsteer	TBC		\$265,000								
Mower				\$160,000							
Trucks				\$550,000							
Excavators					\$470,000						
Trucks						\$750,000					
Heavy Plant											\$1,000,000
		\$456,214	\$305,000	\$750,000	\$510,000	\$790,000	\$40,000	\$40,000	\$40,000	\$40,000	\$1,040,000

Appendix D Asset Useful Lives and Valuation Matrices

Asset Type	Asset Sub Type	Useful Life	Residual %	Valuation Matrix
Commercial Vehicles	Utilities (Dual Cab)	4	20	Age Based (Straight Line Method)
	Utilities (Single Cab)	4	20	
Passenger Vehicles	All Types	4	20	
Heavy Vehicles	Trucks (<5 tonne)	10	20	
	Trucks (5-10 tonne)	10	30	
	Trucks (>10 tonne)	10	30	
Heavy Plant	Brush Chippers	10	30	
	Graders	15	30	
	Loaders (Front End)	10	20	
	Rollers (All Types)	20	10	
	Street Sweepers	5	20	
	Tractors	10	20	
Light Plant	Forklifts	10	20	
	Linemarkers	10	15	
	Loaders (Skid Steer)	7	20	
	Motor Bikes/ATVs	10	20	
	Ride On Mowers	5	20	
	Slashers	7	20	
	Trailers	Tipping Trailers	15	20
	Linemarker	15	0	
	Single Axle Trailers	15	20	
	Tandem Axle Trailer	15	20	
Other Vehicles	Other Vehicles	Individually Determined		
Minor Plant	Minor Plant	Individually Determined		

Note: The above useful lives and residuals are a guide only and each asset is determined individually upon purchase.