

Norfolk County – Asset Management Plan – Fleet

An overview of the County's
Asset Management Practices
based on the Ontario Ministry of
Infrastructure's Building Together
Initiative



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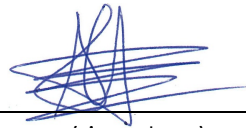
August 23, 2016

Sign-off Sheet

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Executive Summary

Municipalities are stewards of Community infrastructure. Well-managed infrastructure fosters prosperity, growth, and quality of life for a Community's residents, businesses, and visitors.

Most Canadian municipalities are struggling to maintain existing infrastructure under current tax and rate levels. They continue to deal with downloaded responsibilities and, at the same time, face growing needs to maintain and renew aged and decaying infrastructure.

The subject of asset management has been gaining increasing public awareness as a result of the introduction of Bill 175, the Sustainable Water and Sewage Systems Act in 2002, and the implementation of "Full Cost Accounting" through the Public Sector Accounting Board (PSAB). The emphasis is now being placed on not only knowing the true cost of providing services to your customers today, but also understanding what will be required to maintain the services virtually in perpetuity (or as long as they are required), through the use of life cycle costing. In other words, we are moving towards Sustainable Asset Management.

Ontario's Ministry of Infrastructure has also recently released guidelines for the development of Municipal Asset Management Plans, which support the Province's 10-year infrastructure plan "*Building Together*". The objective of these guidelines is to provide a basis for the standardization and consistency of asset management practices across Ontario's municipalities.

This document follows the Ministry's guidelines for the development of an Asset Management Plan for Norfolk County's Fleet assets.

1.0 INTRODUCTION

1.1 GOALS AND OBJECTIVES

This Asset Management Plan has been prepared in response to the Ontario Ministry of Infrastructure's *Building Together* initiative, and provides the County with a medium-term business plan that will set the path toward long-term sustainability of the County's infrastructure and other assets.

1.2 SCOPE OF WORK

The scope and format of this document follows the Ministry of Infrastructure's *Building Together: Guide for Municipal Asset Management Plans*. The Guide outlines the specific elements of a detailed asset management plan, which includes:

1. Summary
2. Introduction
3. State of Local Infrastructure
4. Desired Levels of Service
5. Asset Management Strategy
6. Financing Strategy

The County has developed individual Asset Management Plans following the Ministry's guidelines and suggested format for roads, bridges, and water and wastewater networks.

This document focuses on the County's vehicle fleet.

2.0 STATE OF THE LOCAL INFRASTRUCTURE

A State of the Infrastructure report provides the County with an understanding of the true cost of maintaining the assets that are required to provide services to the Community. The following State of the Infrastructure (SotI) assessment was developed through a Life Cycle Analysis, covering the County's vehicle fleet.

The SotI was based on a high-level analysis of the replacement needs of the County's fleet and vehicle assets. This included the preparation of a report on the current and assumed future state of these assets. The following fleet asset types were included in the study.

Table 2.1: Fleet and Vehicle Assets

Fleets/Vehicles	Heavy Trucks
	Medium Trucks
	Light Trucks
	Cars
	Construction Equipment
	Lawn Equipment
	Fire/EMS
	Trailers
	Miscellaneous

In November 2003, the National Guide for Sustainable Municipal Infrastructure published a *Best Practices for Municipal Infrastructure Asset Management*. This publication included a listing of seven questions, which could be used as a framework for an asset management plan. The SotI assessment employs this framework:

1. What do you have and where is it?
(Inventory)
2. What is it worth?
(Costs/Replacement Rates)
3. What is its condition and expected remaining service life?
(Condition and Capability Analysis)
4. What is the level of service expectation, and what needs to be done?
(Capital and Operating Plans)
5. When do you need to do it?
(Capital and Operating Plans)
6. How much will it cost and what is the acceptable level of risk(s)?
(Short- and Long-term Financial Plan)
7. How do you ensure long-term affordability?
(Short- and Long-term Financial Plan)



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The County's fleet assets include both licensed and unlicensed vehicles, trailers, mowers, construction equipment, fire and ems vehicles, and shop tools. The total replacement value for the County's fleets, including the fire and ems vehicles, is approximately **\$36.0 million**.

2.1 FLEET VEHICLES

The County's fleet consists of many vehicle types, including trucks, construction equipment, lawn equipment, trailers, etc. The State of the Infrastructure analysis was based on inventories that were provided by the County's Fleet Manager, and what currently exists in the PEARL asset management system. Table 2.2 summarizes the inventory for each of the fleet types.

Table 2.2: Fleet Asset Inventory

Asset Type	Asset Component	Inventory
Fleet	Heavy Trucks	36 vehicles
	Medium Trucks	1 vehicle
	Light Trucks	84 vehicles
	Cars	7 vehicles
	Construction Equipment	35 vehicles
	Lawn Equipment	28 vehicles
	Fire/EMS	80 vehicles
	Trailers	24 vehicles
	Miscellaneous	7 vehicles

It is important to note, that while the County does not own the Fire and EMS vehicles, it does carry out their maintenance.

2.1.1 Replacement Cost Valuation

The County's analysis for the State of the Infrastructure report did not include an inflation factor or Net Present Value calculation; therefore, all future investments are expressed in 2015 dollars.

The current replacement value for the Fleet assets is approximately \$36.0 million. Table 2.3 shows a breakdown of the fleet components and the current replacement value for each component. The current replacement values were obtained from the PEARL asset management system, and verified with discussions with the County's fleet staff.

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Table 2.3: Current Fleet Replacement Values

Asset Type	Asset Component	Inventory	Current Replacement Value (\$ millions)
Fleet	Heavy Trucks	36 vehicles	8.1
	Medium Trucks	1 vehicle	0.1
	Light Trucks	84 vehicles	2.5
	Cars	7 vehicles	0.2
	Construction Equipment	35 vehicles	5.7
	Lawn Equipment	28 vehicles	0.9
	Fire/EMS	80 vehicles	17.6
	Trailers	24 vehicles	0.4
	Miscellaneous	7 vehicles	0.5
	Shop Tools	0 vehicles	0.0
			\$36.0 Million

2.1.2 Age and Remaining Service Life

A useful life span can be assigned to an asset type, such as 12 years of useful life for a heavy truck. However, there are many conditions that can affect the true life of an asset, such as: design, and manufacture quality, maintenance standards, and so forth.

The replacement interval for vehicles will vary significantly over the life cycle of the asset. The process of maintenance and failure is a very dynamic system. Therefore, it is essential that we take a life cycle approach to assessing the financial needs for the future.

This dynamic process of fleet aging has a significant financial impact attached to it that can be quantified. Therefore, our financial analysis is based upon a life cycle model that identifies upcoming trends in fleet replacement and, hence, funding needs.

County staff have the best understanding of the local variables that impact the useful lives of the fleet vehicles.

As a result, the range of values provided for the typical useful life of a vehicle was adjusted for the purposes of this Report, based on discussions with County staff, internationally recognized standards, and Canadian climate and conditions. These values can be refined over time, as more specific data becomes available. These values do, however, serve a purpose in planning financial investment requirements on a life cycle basis, with specific projects being identified as part of the regular budget preparation process. Table 2.4 identifies the useful life used within the analysis for each Fleet Asset.



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Table 2.4: Fleet Vehicle Useful Life

Asset Type	Asset Component	Typical Useful Life (years)
Fleet	Heavy Trucks	12
	Medium Trucks	10
	Light Trucks	7
	Cars	7
	Construction Equipment	14
	Lawn Equipment	7
	Fire/EMS	12
	Trailers	15
	Miscellaneous	10
	Shop Tools	5

As can be seen from Figure 2.1, over 60% of the Norfolk County's fleet assets are either reaching or have exceeded the end of their expected life. In addition, the 64% of the network identified as being in the last half of their life, suggests that within the next 10 - 15 years, the replacement requirements will increase significantly. Therefore, within the next 10 -15 years, the County will need to assess the overall condition of the fleet in more detail, to determine the level of effort and associated funding required to meet the fleet replacement needs.

There are 124 fleet vehicles that are beyond their expected life.

A key component of this high-level analysis required to estimate the timing of the major interventions, specifically the refurbishment and/or replacement of the fleet, is the age of the fleet, which would be based on the purchase year. This data was provided by the County through data populated in the PEARL system, and formed the basis of the analysis to develop the 50-year replacement profile for the fleet assets, shown in Figure 2.2.

The profile displayed represents the replacement of the fleet vehicles, and does not include any form of maintenance or refurbishment. However, while maintenance or refurbishment of the vehicles may appear to be an attractive option to reduce the cost associated with maintaining the vehicles, in some cases, the cumulative cost of the maintenance can be similar to that of replacement. Maintenance costs are dependent upon other factors such as the age of the vehicle, along with vehicle class or type, as some fleet classes require more maintenance or refurbishment than others do, where the cost of maintaining the vehicle can amount to a similar cost as replacing it.

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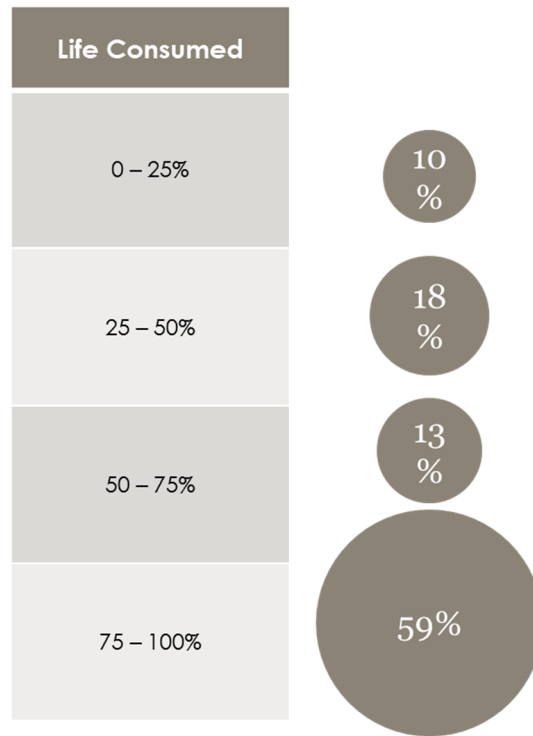


Figure 2.1: Fleets Estimated Life Consumed

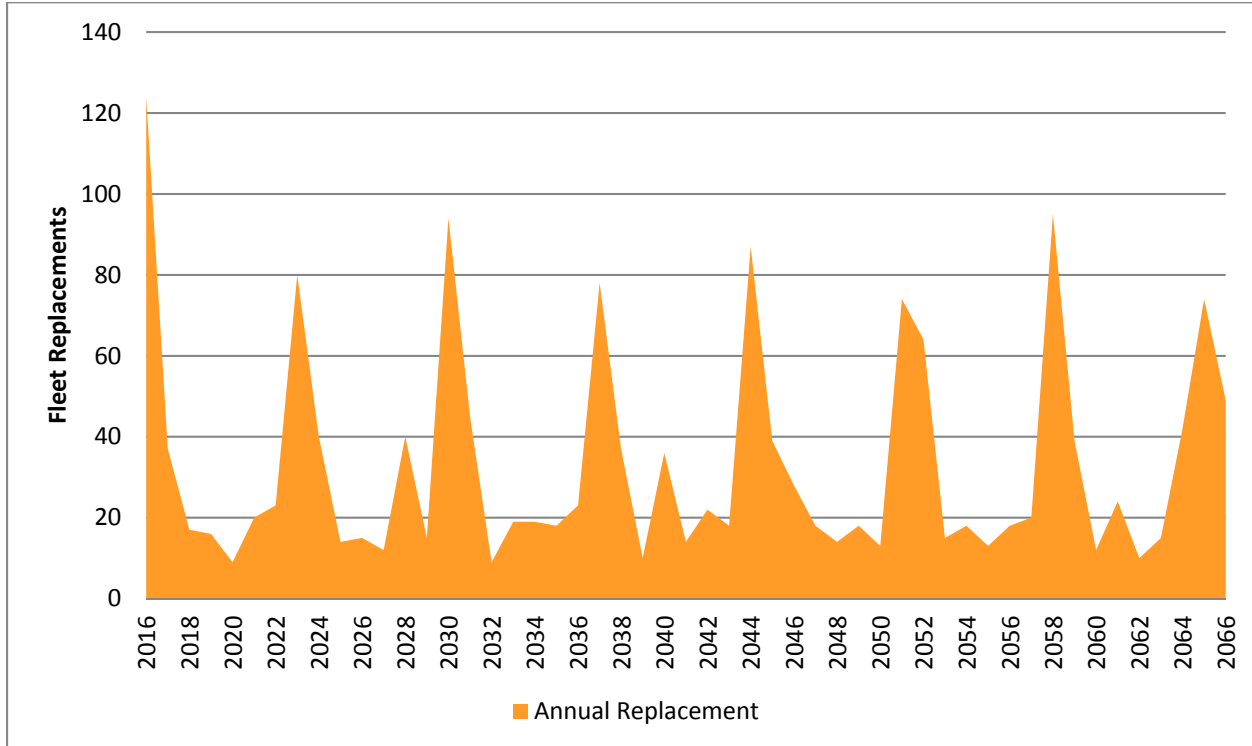


Figure 2.2: Number of Fleet Vehicles by Year – Replacement Profile



3.0 DESIRED LEVELS OF SERVICE

Levels of Service for the fleets are a combination of the utilization of the fleet vehicles without interruption and the County's required and desired maintenance and performance targets to meet legislative requirements.

It is important that the County first establish performance objectives for the Asset Management Program (AMP). Some typical examples of performance objectives are listed below:

- Provide safe, functional, and efficient fleet vehicles to accommodate the needs of the County.
- Maximize functionality and utilization
- Minimize user complaints
- Reduce accelerated deterioration and operational problems due to poor maintenance
- Conduct vehicle replacements at the optimum point in the deterioration cycle
- Conducting benchmarking both internally and with other similar communities

Performance objectives may be based upon legislative requirements, or industry best practices, and values/goals are agreed upon by the County and User Departments, through Council policies.

Some suggested levels of service are as follows.

- Less than (x%) of downtime due to mechanical failure
- Fewer than (x) complaints per (time) from County Staff, regarding the condition or safety of County fleet
- (x%) of vehicles maintained up to the manufacturer's suggested maintenance schedule
- (x%) of the fleet assets meeting or exceeding recommended safety levels, as prescribed by the County/Manufacturer/etc.
- Fleet assets are running with (x%) reliability

4.0 ASSET MANAGEMENT STRATEGY

4.1 NON-INFRASTRUCTURE SOLUTIONS

Accurate and reasonable population growth forecasting allows the County to adequately plan the fleet expansions, and ensure that fleet vehicles are purchased only to meet reasonable demands.

On a project-by-project basis, the County will explore various options, including alternatives to building new assets, for any major developments being considered in the County.

4.2 MAINTENANCE AND REFURBISHMENT ACTIVITIES

This report deals only with the capital investments associated with purchasing, maintaining, and replacing the fleet vehicles. It is also important to note that the operating and maintenance (O&M) costs are not necessarily at the appropriate level for Norfolk County, but for the purpose of this report, it is assumed that it is.

The various stages in an asset's life cycle can be split into four distinct phases of activity. These activities are described in Table 4.1 below for the fleets.

Table 4.1: Fleet Work Activities

Activity	Definition	Fleet Asset Age
Minor Maintenance	Planned activities such as condition assessments, scheduled general vehicle maintenance, cleaning, and so forth.	0-25% of asset life
Major Maintenance	Maintenance and repair activities are generally unplanned; however, they can be anticipated and would generally be accounted for with the County's annual operating budget. These would include such events as repairing or replacing specific components of a vehicle, such as brakes, tires, major components, and so forth.	25-100% of asset life
Refurbishment	Major activity required to rehabilitate the vehicle so that it can continue to provide service for an additional time period, which would mainly be conducted on larger vehicles.	50-75% of asset life
Replacement	Some vehicles will reach the end of their useful life and require replacement. Experience has shown that the expected life of a vehicle can vary, depending upon a number of factors; however, by conducting condition assessments periodically, a better understanding can be gained of the performance of these vehicles.	75-100% of asset life

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Refurbishment of a fleet asset may include activities such as engine refurbishment/replacement and the refurbishment/replacement of other major components of, a vehicle.

Maintenance and refurbishment of the fleet assets should not be limited to when a fleet asset has failed. Proper maintenance of the fleet assets including carrying out the manufacturer's recommended maintenance schedule, periodic condition assessments, proper cleaning, and so forth, can help with not only increasing the useful life of the fleet, but also keeping the operational costs of the fleets minimized.

As the fleet asset ages, different repair and maintenance strategies are required to keep the fleet running safely, efficiently, and reliably. As an example, light trucks, at the beginning of their useful lives, require periodic oil changes. As the light truck ages, more costly maintenance would be required to run the vehicle safely, such as brakes, tires, and other components of the truck that wear with use would need replacing. For heavier machinery and equipment in the fleet assets, refurbishment can include transmission replacements, engine refurbishments, etc.

The cost of the repair and maintenance of the fleet also increases with age, and therefore, condition assessments, along with periodic reviews of the cost of operating the fleet should be conducted in order to assess the optimum point where a fleet asset is replaced.

4.3 DISPOSAL ACTIVITIES

It is recommended for the County to review annual costs to maintain the fleet assets, specifically fleet vehicles that may be aging beyond the expected life, and vehicles that may be underutilized, and decide on an optimal point where disposal may be an option.

4.4 EXPANSION ACTIVITIES

The County expects modest growth in the foreseeable future. Expansion activities are reflected in the County's master plan. All major purchases of new vehicles should be reviewed to assess the requirements for the new vehicles, evaluate the necessity of expansion of the fleet asset portfolio, and assess overall impact on the Community, environment, and so forth, for the various options available.

4.5 PROCUREMENT METHODS

To ensure the most efficient allocation of resources and funds, the County will consider:

- Bundling vehicle purchases, when appropriate, when issuing tenders, to realize cost-benefits of economy of scale

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4.6 RISKS

Several risks could prevent the County from reaching/maintaining its target level of service for fleets:

Table 4.2: Risks Associated with Not Reaching Defined Level of Service Targets

Potential Risk	Potential Impact	Mitigation
Required Funding Not Secured	<ul style="list-style-type: none"> The fleet deteriorates further Fleet vehicles show a condition decrease Fleet vehicles deteriorate beyond a condition where repair/refurbishment is a viable option Backlog of work increases 	Ensure that annual funding is maintained at a level that is consistent with the investment required to sustain the County's fleet assets
Substantial Increase in M&R Unit Costs in Future	<ul style="list-style-type: none"> Fleet condition decreases Fleet vehicles deteriorate beyond a condition where refurbishment is a viable option Backlog of work increases 	Ensure that sufficient reserve funds are available to provide additional funding required to meet increased funding needs resulting from exceptional increases in the unit costs of maintenance/replacements
Environment Change (e.g., severe weather, high population growth)	<ul style="list-style-type: none"> Underestimated funding needs More costly maintenance and refurbishment or replacements are required to increase useful life More fleet vehicles are needed for expansion 	Ensure that sufficient reserve funds are available to provide additional funding required to meet increased funding needs resulting impacts associated with population growth, etc.

4.7 ASSET MANAGEMENT PLAN FUTURE UPDATES

The Asset Management Plan for the County's fleet assets is a living document, and will require regular review and refinement. Specifically, the County will:

- Review the Asset Management Plan annually and confirm validity of assumptions
- Update the Asset Management Plan every five years
- Further refine its level of service targets by engaging in a Community outreach program, to help identify the desired levels of service of County's residents.

5.0 FINANCING STRATEGY

5.1 HISTORICAL INVESTMENTS

The County's investment in fleet maintenance for the period 2011-2012 is summarized in Table 5.1 below:

Table 5.1: FIR Schedule of Operating Expenses (Schedule 40)

Asset Type	Asset Component	2013 ¹ (million)	2014 ¹ (million)
Fleet Assets	Fleets	\$7.9	\$8.0

¹Excludes amortization expense & interest on long term debt

This data was derived from the Financial Information Return (FIR) filed with the Ministry of Municipal Affairs and Housing (<http://oraweb.mah.gov.on.ca/fir/welcome.htm>).

5.2 FLEET ASSETS REVENUE REQUIREMENTS

The analysis, which was completed to identify Capital and Operating revenue requirements, was based upon the following assumptions:

1. All values are calculated in current dollars (2015).
2. Replacement costs were based upon unit costs identified within Appendix A.

An allowance was made in the analysis for Engineering (15%) and Contingencies (5%). No allowance was included for Utility Costs and Overhead, and Administration.

Therefore, based upon these assumptions, for the period 2016 to 2066, the average annual revenue required to sustain the County's Fleets is **\$4.0** million. Over this same period, and excluding growth, this represents 11% of the Fleet's replacement value of **\$36** million. Figure 5.1 illustrates the revenue profile from 2016 to 2066 derived from the analysis for all the fleet assets.

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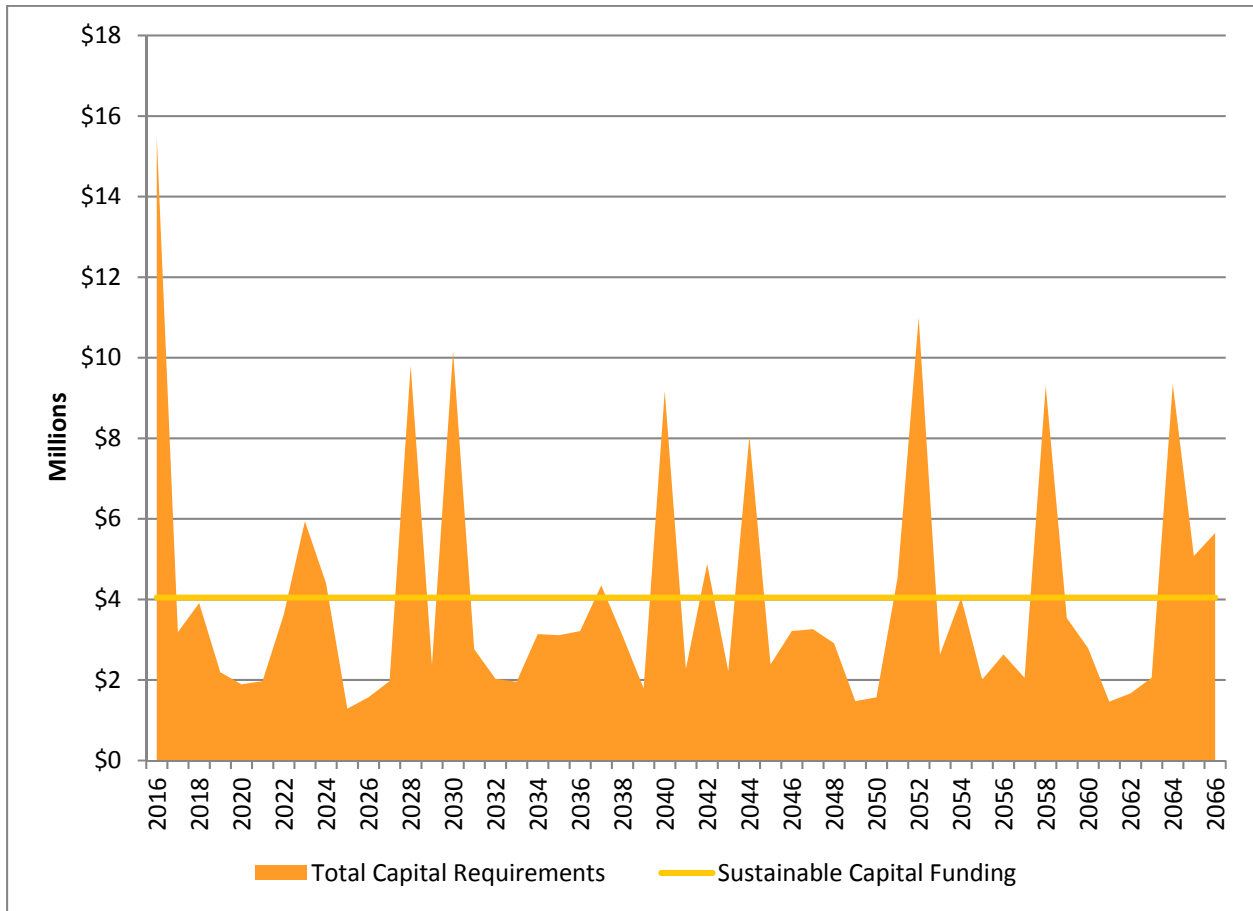


Figure 5.1: Fleet 50-Year Capital Cost Distribution

**APPENDIX A
FLEET LIST**

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APPENDIX A: FLEET LIST

Index	Asset Name	Unit Type:	Owner	Vehicle Replacement Value	Analysis Life	Acquisition Year (YYYY):
1	2002 Ford 450 Goshen mini bus	Medium Trucks	COUNTY	\$100,000	10	2002
2	2010 Dodge Grnd Caravan SXT	Cars	COUNTY	\$61,000	7	2010
3	2010 Dodge Grnd Caravan SE	Cars	COUNTY	\$25,099	7	2010
4	2012 Chev. Orlando 1LT	Cars	COUNTY	\$25,000	7	2012
5	2013 Chev. Express 2500	Light Trucks	COUNTY	\$25,000	7	2013
6	2015 Dodge Grnd Caravan SE	Cars	COUNTY	\$22,326	7	2015
7	2016 Dodge Grnd Caravan SE	Cars	COUNTY	\$19,885	7	2016
8	2005 GMC 2500 Savana	Light Trucks	COUNTY	\$35,000	7	2005
9	2006 Dodge Caravan	Cars	COUNTY	\$31,330	7	2006
10	2006 Dodge Caravan	Cars	COUNTY	\$27,650	7	2006
11	2008 Chev. Express 2500	Light Trucks	COUNTY	\$28,000	7	2008
12	2008 Ford Econoline 2500	Light Trucks	COUNTY	\$33,000	7	2008
13	2010 Ford F150	Light Trucks	COUNTY	\$19,500	7	2010
14	2010 Ford F150	Light Trucks	COUNTY	\$19,500	7	2010
15	2010 Ford F150	Light Trucks	COUNTY	\$19,500	7	2010
16	2010 Ford F150	Light Trucks	COUNTY	\$19,500	7	2010
17	2010 Ford F150	Light Trucks	COUNTY	\$19,500	7	2010
18	2010 Ford F150	Light Trucks	COUNTY	\$19,500	7	2010
19	2010 Ford F150	Light Trucks	COUNTY	\$19,500	7	2010
20	2010 Ford F150	Light Trucks	COUNTY	\$19,500	7	2010
21	2010 Ford Ranger	Light Trucks	COUNTY	\$23,044	7	2010
22	2010 Ford Ranger	Light Trucks	COUNTY	\$23,044	7	2010
23	2010 Ford Ranger	Light Trucks	COUNTY	\$23,044	7	2010
24	2010 Ford Ranger	Light Trucks	COUNTY	\$23,044	7	2010
25	2010 Ford Ranger	Light Trucks	COUNTY	\$23,044	7	2010
26	2010 Ford Ranger 4x4 sport	Light Trucks	COUNTY	\$28,000	7	2010
27	2010 Dodge Ram 1500	Light Trucks	COUNTY	\$21,000	7	2010
28	2010 Dodge Ram 1500	Light Trucks	COUNTY	\$21,000	7	2010
29	2010 Dodge Ram 1500	Light Trucks	COUNTY	\$21,000	7	2010
30	2010 Dodge Ram 4x4	Light Trucks	COUNTY	\$25,000	7	2010
31	2010 Ford Ranger Sport 'S'	Light Trucks	COUNTY	\$20,200	7	2010
32	2010 Ford Ranger Sport 'S'	Light Trucks	COUNTY	\$20,200	7	2010
33	2012 Chev. Silverado	Light Trucks	COUNTY	\$19,100	7	2012
34	2012 Chev. Silverado	Light Trucks	COUNTY	\$19,100	7	2012
35	2012 Ford F150 XLT crew 4x4	Light Trucks	COUNTY	\$20,000	7	2012
36	2013 GMC Sierra	Light Trucks	COUNTY	\$27,000	7	2013



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Index	Asset Name	Unit Type:	Owner	Vehicle Replacement Value	Analysis Life	Acquisition Year (YYYY):
37	2013 GMC Sierra	Light Trucks	COUNTY	\$27,000	7	2013
38	2004 GMC Sierra	Light Trucks	COUNTY	\$27,000	7	2004
39	2005 GMC Sierra	Light Trucks	COUNTY	\$27,000	7	2005
40	2006 Dodge Ram 1500 ST	Light Trucks	COUNTY	\$27,000	7	2006
41	2006 Dodge Ram 1500 ST	Light Trucks	COUNTY	\$27,000	7	2006
42	2006 Dodge Ram 1500 ST	Light Trucks	COUNTY	\$27,000	7	2006
43	2006 Ford F150 XL Triton	Light Trucks	COUNTY	\$27,000	7	2006
44	2006 Ford F150 XL Triton	Light Trucks	COUNTY	\$27,000	7	2006
45	2006 Ford F150 XL Triton	Light Trucks	COUNTY	\$27,000	7	2006
46	2006 Ford F150 XL Triton	Light Trucks	COUNTY	\$27,000	7	2006
47	2006 Ford F150 XL Triton	Light Trucks	COUNTY	\$27,000	7	2006
48	2008 GMC Sierra WT 1500	Light Trucks	COUNTY	\$27,000	7	2008
49	2008 Chev. Silverado	Light Trucks	COUNTY	\$27,000	7	2008
50	2008 Chev. Silverado	Light Trucks	COUNTY	\$27,000	7	2008
51	2008 Chev. Silverado	Light Trucks	COUNTY	\$27,000	7	2008
52	2008 Chev. Silverado	Light Trucks	COUNTY	\$27,000	7	2008
53	2008 Chev. Silverado	Light Trucks	COUNTY	\$27,000	7	2008
54	2008 Chev. Silverado	Light Trucks	COUNTY	\$27,000	7	2008
55	2008 Chev. Silverado	Light Trucks	COUNTY	\$27,000	7	2008
56	2008 Chev. Silverado	Light Trucks	COUNTY	\$27,000	7	2008
57	2008 Chev. Silverado	Light Trucks	COUNTY	\$27,000	7	2008
58	2009 GMC Sierra	Light Trucks	COUNTY	\$27,000	7	2009
59	2009 GMC Sierra	Light Trucks	COUNTY	\$27,000	7	2009
60	2009 GMC Sierra	Light Trucks	COUNTY	\$27,000	7	2009
61	2009 GMC Sierra	Light Trucks	COUNTY	\$27,000	7	2009
62	2009 GMC Sierra	Light Trucks	COUNTY	\$27,000	7	2009
63	2009 GMC Sierra	Light Trucks	COUNTY	\$27,000	7	2009
64	2009 GMC Sierra	Light Trucks	COUNTY	\$27,000	7	2009
65	2009 GMC Sierra 4x4	Light Trucks	COUNTY	\$31,000	7	2009
66	2009 Ford Ranger	Light Trucks	COUNTY	\$21,000	7	2009
67	2010 Ford F150 ext cab XL	Light Trucks	COUNTY	\$25,900	7	2010
68	2014 Chev. Silverado 1WT	Light Trucks	COUNTY	\$22,714	7	2014
69	2014 Chev. Silverado 1WT	Light Trucks	COUNTY	\$23,000	7	2014
70	2014 Dodge Ram STR 4x4	Light Trucks	COUNTY	\$26,500	7	2014
71	2015 Chev. Silverado WT 2WC	Light Trucks	COUNTY	\$23,500	7	2015
72	2015 Chev. Silverado WT 2WC	Light Trucks	COUNTY	\$23,500	7	2015
73	2015 Chev. Silverado WT 2WC	Light Trucks	COUNTY	\$23,500	7	2015
74	2004 GMC Sierra	Light Trucks	COUNTY	\$27,000	7	2004

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Index	Asset Name	Unit Type:	Owner	Vehicle Replacement Value	Analysis Life	Acquisition Year (YYYY):
75	2010 International 7600 p&d	Heavy Trucks	COUNTY	\$250,000	12	2010
76	2011 Mack Granite p & d	Heavy Trucks	COUNTY	\$245,000	12	2011
77	2011 Mack Granite p & d	Heavy Trucks	COUNTY	\$245,000	12	2011
78	2011 Mack Granite p & d	Heavy Trucks	COUNTY	\$245,000	12	2011
79	2002 Sterling LT9500p & d	Heavy Trucks	COUNTY	\$240,000	12	2002
80	2012 International 7600 p&d	Heavy Trucks	COUNTY	\$212,000	12	2012
81	2003 Sterling p&d	Heavy Trucks	COUNTY	\$240,000	12	2003
82	2004 International 7600 p&d	Heavy Trucks	COUNTY	\$240,000	12	2004
83	2004 International 7600 p&d	Heavy Trucks	COUNTY	\$240,000	12	2004
84	2004 International 7600 p&d	Heavy Trucks	COUNTY	\$240,000	12	2004
85	2004 International 7600 p&d	Heavy Trucks	COUNTY	\$240,000	12	2004
86	2015 International 7600 p&d	Heavy Trucks	COUNTY	\$228,900	12	2015
87	2015 International 7600 p&d	Heavy Trucks	COUNTY	\$224,400	12	2015
88	2005 Sterling LT9513 p&d	Heavy Trucks	COUNTY	\$240,000	12	2005
89	2005 Sterling LT9513 p&d	Heavy Trucks	COUNTY	\$240,000	12	2005
90	2005 Sterling LT9513 p&d	Heavy Trucks	COUNTY	\$240,000	12	2005
91	2006 Sterling LT9513 p&d	Heavy Trucks	COUNTY	\$240,000	12	2006
92	2006 Sterling LT9513 p&d	Heavy Trucks	COUNTY	\$240,000	12	2006
93	2006 Sterling LT9513 p&d	Heavy Trucks	COUNTY	\$240,000	12	2006
94	2006 Sterling LT9513 p&d	Heavy Trucks	COUNTY	\$240,000	12	2006
95	2007 Sterling LT9513 p&d	Heavy Trucks	COUNTY	\$240,000	12	2007
96	2007 Sterling LT9513 2wp&d	Heavy Trucks	COUNTY	\$240,000	12	2007
97	2007 Sterling LT9513 2wp&d	Heavy Trucks	COUNTY	\$240,000	12	2007
98	2007 Sterling LT9513 2wp&d	Heavy Trucks	COUNTY	\$240,000	12	2007
99	2007 Sterling LT9513 p&d	Heavy Trucks	COUNTY	\$240,000	12	2007
100	2009 Sterling LT9511 p&d	Heavy Trucks	COUNTY	\$240,000	12	2009
101	2009 Sterling LT9511 p&d	Heavy Trucks	COUNTY	\$240,000	12	2009
102	2009 Sterling LT9511 p&d	Heavy Trucks	COUNTY	\$240,000	12	2009
103	2010 Freightliner M2 106	Heavy Trucks	COUNTY	\$113,000	12	2010
104	2011 International 7400 SBA	Heavy Trucks	COUNTY	\$108,000	12	2011
105	2013 Freightliner 108 SD	Heavy Trucks	COUNTY	\$182,900	12	2013
106	2013 Freightliner 108 SD	Heavy Trucks	COUNTY	\$182,900	12	2013
107	2004 International 7400 p&d	Heavy Trucks	COUNTY	\$199,000	12	2004
108	2004 International 7400 p&d	Heavy Trucks	COUNTY	\$199,000	12	2004
109	2007 Sterling L8513 sin. p&d.	Heavy Trucks	COUNTY	\$199,000	12	2007
110	2013 Int. 7400 SBA 6x4 Tar dist.	Heavy Trucks	COUNTY	\$190,000	12	2013
111	2010 Dodge Ram 3500 4x4	Light Trucks	COUNTY	\$57,000	7	2010
112	2011 Dodge	Light Trucks	COUNTY	\$46,000	7	2011
113	2002 Ford F350 4x4	Light Trucks	COUNTY	\$69,000	7	2002

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Index	Asset Name	Unit Type:	Owner	Vehicle Replacement Value	Analysis Life	Acquisition Year (YYYY):
114	2013 Ford F350 Super cab 4x4	Light Trucks	COUNTY	\$95,000	7	2013
115	2004 Ford F350	Light Trucks	COUNTY	\$10,000	7	2004
116	2014 Ford F350 Super cab 4x4	Light Trucks	COUNTY	\$65,000	7	2014
117	2005 Chev Silverado 4x4 3500	Light Trucks	COUNTY	\$69,000	7	2005
118	2005 Ford F350	Light Trucks	COUNTY	\$10,000	7	2005
119	2015 Ford F350 Super cab 4x4	Light Trucks	COUNTY	\$67,000	7	2015
120	2015 Ford F350 4x4 p&d	Light Trucks	COUNTY	\$69,000	7	2015
121	2006 Ford F350	Light Trucks	COUNTY	\$10,000	7	2006
122	2007 Ford F350 XL 1t d/box	Light Trucks	COUNTY	\$51,000	7	2007
123	2008 Dodge Ram 3500	Light Trucks	COUNTY	\$46,000	7	2008
124	2008 Dodge Ram 3500	Light Trucks	COUNTY	\$50,000	7	2008
125	2008 Dodge Ram 3500 4x4	Light Trucks	COUNTY	\$63,000	7	2008
126	2009 Dodge Ram 3500 4dc	Light Trucks	COUNTY	\$44,000	7	2009
127	2009 Dodge Ram 3500 4dc	Light Trucks	COUNTY	\$41,000	7	2009
128	2009 GMC Sierra 3500 HD	Light Trucks	COUNTY	\$37,400	7	2009
129	2010 Ont. Inc.UT720-7K	Trailers	COUNTY	\$4,000	15	2010
130	1991 Hudson HSE trailer	Trailers	COUNTY	\$4,500	15	1991
131	2011 Ezlo Trailer EZB Boat	Trailers	COUNTY	\$900	15	2011
132	2011 Ezlo Trailer EZB Boat	Trailers	COUNTY	\$900	15	2011
133	2012 Cramero trl 20 ton	Trailers	COUNTY	\$21,000	15	2012
134	1993 Cramero Bros. trl	Trailers	COUNTY	\$6,500	15	1993
135	2003 Wabash 53' dry van trailer	Trailers	COUNTY	\$7,500	15	2003
136	2013 Canada Trailer	Trailers	COUNTY	\$3,523	15	2013
137	2004 Meltrail TY1 trailer	Trailers	COUNTY	\$2,500	15	2004
138	2004 Meltrail T12 trailer	Trailers	COUNTY	\$2,500	15	2004
139	1987 WPC tandem trailer	Trailers	COUNTY	\$3,500	15	1987
140	2013 Compact valve maint. trl.	Trailers	COUNTY	\$34,631	15	2013
141	2006 Hyland tandem trailer	Trailers	COUNTY	\$5,000	15	2006
142	2006 Hytrail 16 tandem trailer	Trailers	COUNTY	\$3,880	15	2006
143	2007 Hyland tandem trailer	Trailers	COUNTY	\$6,600	15	2007
145	1997 EECO generator trailer	Trailers	COUNTY	\$10,000	15	1997
146	2000 Super 261 tandem trailer	Trailers	COUNTY	\$4,500	15	2000
147	1988 Homemade trailer	Trailers	COUNTY	\$2,500	15	1988
148	1998 Meltrail F16 tandem trailer	Trailers	COUNTY	\$15,000	15	1998
149	2008 JCTR tag trl 30t w/l axle	Trailers	COUNTY	\$38,000	15	2008
150	2008 STRM washroom trailer	Trailers	COUNTY	\$140,000	15	2008
151	1999 Hitchman trailer	Trailers	COUNTY	\$6,500	15	1999
152	1990 Hudson trailer	Trailers	COUNTY	\$6,500	15	1990

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Index	Asset Name	Unit Type:	Owner	Vehicle Replacement Value	Analysis Life	Acquisition Year (YYYY):
153	2001 Freightliner FL80 flusher	Construction Equipment	COUNTY	\$350,000	14	2001
154	2010 John Deere 770G grader	Construction Equipment	COUNTY	\$300,000	14	2010
155	2014 John Deere 770G grader	Construction Equipment	COUNTY	\$267,724	14	2014
156	1984 Champion 730A gr/chpr	Construction Equipment	COUNTY	\$300,000	14	1984
157	1995 Champion C70A C-ser.	Construction Equipment	COUNTY	\$150,000	14	1995
158	1996 Champion 740R grader	Construction Equipment	COUNTY	\$300,000	14	1996
159	1996 Champion 740 grader	Construction Equipment	COUNTY	\$300,000	14	1996
160	1987 Champion 740 grader	Construction Equipment	COUNTY	\$300,000	14	1987
161	2002 New Holland brush chpr	Construction Equipment	COUNTY	\$85,000	14	2002
162	2010 John Deere 644K ldr	Construction Equipment	COUNTY	\$266,000	14	2010
163	1991 John Deere 644E loader	Construction Equipment	COUNTY	\$165,000	14	1991
164	1991 John Deere 210C 4x4 ldr	Construction Equipment	COUNTY	\$95,000	14	1991
165	2011 Case 621E loader	Construction Equipment	COUNTY	\$154,000	14	2011
166	2012 Volvo L45GS loader	Construction Equipment	COUNTY	\$122,050	14	2012
167	1993 John Deere 644G loader	Construction Equipment	COUNTY	\$165,000	14	1993
168	2014 Case 821FXR loader	Construction Equipment	COUNTY	\$225,400	14	2014
169	1996 Komatsu WA180-1 loader	Construction Equipment	COUNTY	\$112,000	14	1996
170	1976 Hough 100 loader	Construction Equipment	COUNTY	\$390,600	14	1976
171	2007 Terex TL160 loader	Construction Equipment	COUNTY	\$110,000	14	2007
172	2007 Terex TL160 ldr & swpr	Construction Equipment	COUNTY	\$110,000	14	2007
173	2009 John Deere 644K ldr	Construction Equipment	COUNTY	\$266,000	14	2009
174	2003 JCB 212S backhoe	Construction Equipment	COUNTY	\$90,000	14	2003
175	2005 John Deere 4106 bhoe	Construction Equipment	COUNTY	\$110,000	14	2005
176	2005 John Deere 4106 bhoe	Construction Equipment	COUNTY	\$110,000	14	2005
177	2009 Terex 760B b/hoe	Construction Equipment	COUNTY	\$104,000	14	2009
178	1994 Nissan fork lift truck	Construction Equipment	COUNTY	\$40,000	14	1994
179	2012 FrtInr/Elgin swpr MV-3423-D	Miscellaneous	COUNTY	\$205,005	10	2012
180	2007 Allianz sweeper M4CHS	Miscellaneous	COUNTY	\$186,000	10	2007
181	1992 DynaPack pkr/vbrtr	Construction Equipment	COUNTY	\$117,000	14	1992
182	2002 Hamm HD110 road roller	Construction Equipment	COUNTY	\$130,000	14	2002
183	1987 Ferguson RWR	Construction Equipment	COUNTY	\$80,000	14	1987
184	1993 Super Pac steel rlr 320	Construction Equipment	COUNTY	\$15,000	14	1993
185	2010 Etnyre chip spreader	Construction Equipment	COUNTY	\$175,500	14	2010
186	2010 Kubota B3200 HSD	Lawn	COUNTY	\$21,500	7	2010
187	2010 Kubota GF1800 4x4	Lawn	COUNTY	\$15,950	7	2010
188	2010 New Holland 4x4 G6030	Lawn	COUNTY	\$20,170	7	2010
189	2010 Kubota GF1800 4x4	Lawn	COUNTY	\$15,950	7	2010
190	2011 Kubota ZD323 (zero turn)	Lawn	COUNTY	\$13,000	7	2011
191	2011 Kubota F3680	Lawn	COUNTY	\$23,500	7	2011

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Index	Asset Name	Unit Type:	Owner	Vehicle Replacement Value	Analysis Life	Acquisition Year (YYYY):
192	2011 Kubota F3680	Lawn	COUNTY	\$23,500	7	2011
193	2003 Kubota 4wd F3060	Lawn	COUNTY	\$20,000	7	2003
194	2013 Kubota B3200 HSD	Lawn	COUNTY	\$25,200	7	2013
195	2014 Kubota F3990 V1505	Lawn	COUNTY	\$25,000	7	2014
196	2014 Kubota B2620 HSD	Lawn	COUNTY	\$30,000	7	2014
197	2005 Kubota 4x4 B7800 72"	Lawn	COUNTY	\$32,000	7	2005
198	2005 Kubota 4x4 B7800 72"	Lawn	COUNTY	\$32,000	7	2005
199	2015 Kubota F3990	Lawn	COUNTY	\$20,300	7	2015
200	2015 Kubota B2650 HSD tractor	Lawn	COUNTY	\$33,466	7	2015
201	2006 Smithco Sweep Star 60	Lawn	COUNTY	\$50,000	7	2006
202	2006 Kubota B7800 HST 4x4	Lawn	COUNTY	\$33,000	7	2006
203	2007 Kubota L3940 HST tra.	Lawn	COUNTY	\$30,000	7	2007
204	1998 Kubota 4x4 tractor	Lawn	COUNTY	\$22,000	7	1998
205	2008 Kubota L3940D	Lawn	COUNTY	\$27,000	7	2008
206	2008 Kubota F3680	Lawn	COUNTY	\$26,000	7	2008
207	2009 Kubota F3680	Lawn	COUNTY	\$25,000	7	2009
208	2009 Trackless MT6	Lawn	COUNTY	\$154,000	7	2009
209	2014 Kubota B3200 HSD	Miscellaneous	COUNTY	\$16,000	10	2014
210	2005 Woodchuck chpr 19G	Construction Equipment	COUNTY	\$45,000	14	2005
211	2008 Bandit 150Xp chpr	Construction Equipment	COUNTY	\$45,000	14	2008
212	2009 Carlton 2012 chpr	Construction Equipment	COUNTY	\$42,000	14	2009
213	2013 Seca 866 rodder trl.	Miscellaneous	COUNTY	\$54,184	10	2013
214	19?? Sullivan D1750Q cmprsr	Miscellaneous	COUNTY	\$15,000	10	1985
215	1995 Midland road Widener WA	Construction Equipment	COUNTY	\$55,000	14	1995
216	2008 Chev. Suburban	Fire_EMS	EMS	\$95,000	12	2008
217	2009 Ford Type 3	Fire_EMS	EMS	\$112,000	12	2009
218	2009 Ford Type 3	Fire_EMS	EMS	\$112,000	12	2009
219	2009 Ford Type 3	Fire_EMS	EMS	\$112,000	12	2009
220	2009 Ford Expedition	Fire_EMS	EMS	\$70,000	12	2009
221	2010 Ford Expedition	Fire_EMS	EMS	\$70,000	12	2010
222	2010 Ford Type 3	Fire_EMS	EMS	\$112,000	12	2010
223	2011 Ford Type 3	Fire_EMS	EMS	\$120,000	12	2011
224	2011 Ford Type 3	Fire_EMS	EMS	\$120,000	12	2011
225	2012 Ford Type 3	Fire_EMS	EMS	\$120,000	12	2012
226	2012 Ford Type 3	Fire_EMS	EMS	\$120,000	12	2012
227	2013 Duratrail Trl.	Fire_EMS	EMS	\$4,000	12	2013
228	2013 John Deere gator	Fire_EMS	EMS	\$26,000	12	2013
229	2013 Ford Type 3	Fire_EMS	EMS	\$120,000	12	2013

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Index	Asset Name	Unit Type:	Owner	Vehicle Replacement Value	Analysis Life	Acquisition Year (YYYY):
230	2013 Dodge Caravan	Fire_EMS	EMS	\$39,000	12	2013
231	2015 Ford Type 3	Fire_EMS	EMS	\$127,000	12	2015
232	2015 Ford Type 3	Fire_EMS	EMS	\$127,000	12	2015
233	1995 Volvo FE	Fire_EMS	Fire	\$350,000	12	1995
234	19?? Boat trailer	Fire_EMS	Fire	\$2,500	12	1985
235	1988 Ford Cargo	Fire_EMS	Fire	\$310,000	12	1988
236	1993 Ford F700 Rescue	Fire_EMS	Fire	\$300,000	12	1993
237	1974 Wiscot Boat trailer	Fire_EMS	Fire	\$1,500	12	1974
238	1996 Freightliner FL80	Fire_EMS	Fire	\$350,000	12	1996
239	1997 Freightliner FL80	Fire_EMS	Fire	\$350,000	12	1997
240	1996 Freightliner FL80	Fire_EMS	Fire	\$350,000	12	1996
241	1994 Freightliner FL80	Fire_EMS	Fire	\$350,000	12	1994
242	1991 Ford E350 Rescue	Fire_EMS	Fire	\$200,000	12	1991
243	1995 Meltrail Ice Res trlr	Fire_EMS	Fire	\$2,500	12	1995
244	1995 Freightliner FL80	Fire_EMS	Fire	\$350,000	12	1995
245	1998 International 4900	Fire_EMS	Fire	\$350,000	12	1998
246	1999 GMC C8500 Res	Fire_EMS	Fire	\$300,000	12	1999
248	2001 Meltrail Boat trlr	Fire_EMS	Fire	\$2,500	12	2001
249	2004 Superior Aerial	Fire_EMS	Fire	\$1,100,000	12	2004
250	2004 Freightliner FM2	Fire_EMS	Fire	\$350,000	12	2004
251	2004 Freightliner FM2	Fire_EMS	Fire	\$350,000	12	2004
252	2005 Freightliner M2	Fire_EMS	Fire	\$325,000	12	2005
253	2005 Freightliner res	Fire_EMS	Fire	\$210,000	12	2005
254	2005 Freightliner M2	Fire_EMS	Fire	\$365,000	12	2005
255	2006 Meltrail trailer	Fire_EMS	Fire	\$2,800	12	2006
256	2006 Freightliner FM2	Fire_EMS	Fire	\$350,000	12	2006
257	2006 Freightliner FM2	Fire_EMS	Fire	\$350,000	12	2006
258	2004 Chev. Suburban	Fire_EMS	Fire	\$60,000	12	2004
259	2006 Kubota RTV 900	Fire_EMS	Fire	\$27,000	12	2006
260	2005 Ford F150 XLT	Fire_EMS	Fire	\$42,000	12	2005
261	2007 Surrey 36BLTB	Fire_EMS	Fire	\$45,000	12	2007
262	2006 Freightliner FM 2112	Fire_EMS	Fire	\$350,000	12	2006
263	2006 Freightliner FM 2112	Fire_EMS	Fire	\$350,000	12	2006
264	2006 Freightliner FM 2112	Fire_EMS	Fire	\$350,000	12	2006
265	2006 Freightliner FM 2112	Fire_EMS	Fire	\$350,000	12	2006
266	???? Honda Pump	Fire_EMS	Fire	\$1,500	12	1987
267	2000 Ford E350	Fire_EMS	Fire	\$40,000	12	2000
268	2008 Freightliner M2	Fire_EMS	Fire	\$275,000	12	2008
269	2008 E-ONE C2	Fire_EMS	Fire	\$500,000	12	2008

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Index	Asset Name	Unit Type:	Owner	Vehicle Replacement Value	Analysis Life	Acquisition Year (YYYY):
270	2008 E-ONE C2	Fire_EMS	Fire	\$480,000	12	2008
271	2009 Duratrail tan trl.	Fire_EMS	Fire	\$3,000	12	2009
272	2009 Polaris RangerRTV	Fire_EMS	Fire	\$16,700	12	2009
273	2009 Dodge Durango SL	Fire_EMS	Fire	\$45,000	12	2009
274	2010 Dodge Grand Cvan	Fire_EMS	Fire	\$35,000	12	2010
275	2010 Dodge Grand Cvan	Fire_EMS	Fire	\$35,000	12	2010
276	2010 E-ONE Typhoon	Fire_EMS	Fire	\$480,000	12	2010
277	2010 Freightliner FM2	Fire_EMS	Fire	\$350,000	12	2010
278	2010 Freightliner FM2	Fire_EMS	Fire	\$440,000	12	2010
279	2010 Freightliner M2	Fire_EMS	Fire	\$440,000	12	2010
280	2011 Freightliner M2	Fire_EMS	Fire	\$350,000	12	2011
281	2011 Freightliner M2	Fire_EMS	Fire	\$350,000	12	2011
282	2011 Freightliner FM2	Fire_EMS	Fire	\$350,000	12	2011
283	2012 Spartan TK	Fire_EMS	Fire	\$350,000	12	2012
284	2012 Spartan TK	Fire_EMS	Fire	\$350,000	12	2012
285	2010 Polaris Ranger RTV	Fire_EMS	Fire	\$24,000	12	2010
286	2011 Duratrail 12' trl	Fire_EMS	Fire	\$4,000	12	2011
287	2012 Freightliner FM2	Fire_EMS	Fire	\$500,000	12	2012
288	2012 Spartan TK	Fire_EMS	Fire	\$500,000	12	2012
289	2012 Argo 750 AP	Fire_EMS	Fire	\$26,000	12	2012
290	2014 Pace JV8 trl.(for Argo)	Fire_EMS	Fire	\$6,000	12	2014
291	2014 Spartan pumper	Fire_EMS	Fire	\$500,000	12	2014
292	2014 Spartan rescue	Fire_EMS	Fire	\$425,000	12	2014
293	2002 Meltrail trailer	Fire_EMS	Fire	\$2,000	12	2002
294	2015 Spartan LA2 pumper	Fire_EMS	Fire	\$500,000	12	2015
295	2013 Vilt 125 trailer & gen	Fire_EMS	Fire	\$45,000	12	2013
296	2014 Dodge Ram 1500	Fire_EMS	Fire	\$27,500	12	2014
300	2007 Trailer (Aqua Harvester)	Trailers	PD Marina	\$80,000	15	2007
301	2007 Harvester	Lawn	Comm. Svcs	\$80,000	7	2007
302	2007 Harvester conveyor	Lawn	Comm. Svcs	\$40,000	7	2007
304	1991 John Deere 855 tractor	Lawn	W&WW	\$16,000	7	1991
305	1995 John Deere 455	Lawn	Norview	\$15,000	7	1995
306	1985 Bolens 5017H mower	Lawn	Norview	\$1,000	7	1985
307	2002 E-Z-GO Shuttle 954G golf cart	Miscellaneous	Norview	\$2,000	10	2002
308	2005 E-Z-GO G01-TMI golf cart	Miscellaneous	Norview	\$2,000	10	2005