




Conor M. Baldwin
Chief Financial Officer

Austin Ball
Deputy CFO

MEMORANDUM

TO: Thomas A. Golden, Jr., City Manager 

FROM: Conor Baldwin, Chief Financial Officer

CC: Mark Byrne, Interim DPW Commissioner

DATE: July 30, 2022

SUBJECT: MOTION RESPONSE: C. Gitschier - 1/25/2022 - Req. City Mgr. Provide City Council With An Inventory Of City Owned Vehicles That Have A Purchase Price Of Over \$25,000 And A Life Expectancy Of 10 Years Or More; Include In Report The Year, Make, Model, Age, Expected Replacement Year, And Projected Cost Of The Vehicle At The Time Of Purchase (& **MOTION RESPONSE: C. Gitschier - 5/25/2022 -** ibid)

Background

Capital planning is an important annual process for any municipality, which includes both physical infrastructure (roadways, buildings, bridges, etc.), as well as investments in vehicles and equipment. The city maintains rolling, five-year capital plans for vehicles and for hard infrastructure investments. The basic criteria for a project to be included in the capital plan is that a project must cost at least \$25,000, with an expected useful life of at least five years. Non-vehicle capital requests can be for legal borrowing purpose under MGL c. 44 s. 7. Those purposes include, but are not limited to: improvements to land, buildings or infrastructure, or it can be for vehicles or equipment. Typically, the city will waive the \$25,000 requirement for vehicles, since we often need many at one time. We also exclude police cruisers from the capital since cruisers only have a life of two to three years. We need to replace so many cruisers on an annual basis that they are more appropriate for the operating and/or grant budgets. Finally, vehicle replacements for the Water and Sewer enterprise funds are typically accounted for in the operating budget and financed by the retained earnings of each enterprise fund. Enclosed with this memorandum is a report with an inventory of city-owned vehicles.

Generally accepted accounting principles (GAAP) require, in most cases, that capital assets be depreciated. Depreciation is the systematic and rational allocation of the historical cost of a capital asset over its useful life. The estimated useful life assigned to a capital asset will directly affect the amount of depreciation expense reported each period in an accrual-based operating statement. Therefore, it is important to the quality of financial reporting that governments establish reasonable estimates of the useful lives of all of their depreciable capital assets. The best source of relevant information on the estimated useful lives of a government's capital assets normally is its own past experience with similar assets. In Lowell, the experience has been that assets are utilized in excess of their useful life due to budgetary and capital constraints.



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The unfortunate impact of deferred capital, however, is an increase in repair and maintenance costs in DPW, including personnel time and materials from the skilled mechanics in DPW and other departments. In preparing, scoring, and analyzing the financial impact of the capital plan each year, vehicles are rated slightly differently than from other project requests. Each department head is asked to rank the replacement priorities in their departments. The finance team then looks, in-depth at each vehicle's level and type of usage. They then consulted with the staff that maintains and repairs the vehicles to define—approximately—an interdepartmental priority.

Other factors such as the vehicle's mileage and its expected life are also considered in the capital planning process. Funding is directed first to the most urgent needs, with the remainder of the replacements scheduled for future years. Although it would be easy to justify the inclusion of more vehicles each year, the Administration must balance the need for both vehicles and infrastructure improvements.

Department Heads are required by City Ordinance (*see Code of Ordinances § 60-3*) to maintain records of all city-owned vehicles within their department. A request was made to all Department Heads at the first leadership meeting held in the new Administration on May 3, 2022 to provide this report to the newly appointed City Manager. Using the data received from each department, the enclosed listing was re-formatted and aggregated to provide the Council with the requested information.

Capital Investment Recap

In the FY2014 Capital Budget, \$1.1 million was appropriated in DPW for various equipment purchases, including three (3) 10-wheel dump trucks, several large pieces of equipment for the Parks Division (Skid Steer, commercial lawn mowers, etc.) and other light truck replacements. In FY2016, \$1.75 million was appropriated for vehicles in the DPW. Since that time, the vehicle component of the Capital Budget has been focused on heavy equipment in the DPW and Fire Apparatus. For example, in the FY2022 capital budget, \$1,000,000 was appropriated for purchase of heavy vehicles in DPW. Since July of 2021, a Skid Street has been purchased. The DPW has also ordered and encumbered the funds for and a Street Sweeper, Wheel Loader, Dump Truck, and a Boom Lift.

Often times, to supplement the capital appropriation; when free cash is certified by the Department of Revenue, the city will utilize a portion of the available balance to make large capital purchases, like vehicles. These purchases reduce the borrowing costs and interest associated with issuing debt to finance vehicle purchases. Recent examples of this include the purchase of the new senior center bus using \$113,429 in FY2019 and the purchase of a new trash truck in the DPW Parks Division for \$186,754 in May of FY2021.

In the FY2023 capital budget, the City Council appropriated \$350,000 for purchase of new heavy equipment in the Streets Division of DPW and various light fleet replacement in Parks & Cemeteries. In the five-year outlook for the capital plan, there are vehicle replacement



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allocations included in each year through FY2027. These future allocations, however, are subject to change depending on the financial analysis performed in concert with the budget process and informed by the priorities of the Council and the residents. On pages 641-645 of the FY2023 budget are vehicle replacement request received from departments as part of the FY2023 budget process. These priorities will be revisited in the winter as we prepare the FY2024 budget.

Public Safety Vehicles

The vehicles in the Lowell Police Department (“LPD”) do not follow the standard capital replacement procedure because of the nature of their usage. The majority of the Lowell Police Department fleet consists of marked patrol vehicles. These vehicles are Ford Utility Police Interceptors and currently have an approximate purchase price, fully up-fitted, of \$61,000. These vehicles have a frontline life expectancy (24/7 operation) of approximately three (3) years. These frontline vehicles are then repurposed into secondary assignments until the vehicle is no longer safe or otherwise unfeasible to keep in the fleet. Generally speaking this secondary assignment would last approximately four (4) to five (5) years, giving an average total lifespan of seven (7) to eight (8) years for the majority of the LPD fleet. Funding for the LPD fleet is appropriated in the annual LPD operating budget, or within certain special revenue funds or revolving funds under the care and custody of the Police Chief.

Fire Apparatus replacement in Lowell is funded either through the capital budget or by application to the federal government for various grant programs. The regular replacement of fire apparatus is a best practice as deemed by the Government Financial Officers Association (GFOA). The Fire Department works in partnership with the LPD Office of Research and Development to identify and apply for available grants. Furthermore, a new position was created in the Fire Department to assist with the administrative functions of the department and apply for grants, such as the Assistance for Firefighters (AFG) grant program to supplement the purchase costs and reduce the burden on Lowell residential taxpayers.

Update and Capital Strategy in FY2023 & Use of ARPA

Ideally, our fleet should average no more than one half the expected lives of the vehicles. At that point half of the vehicles would be fairly young and half fairly old. Until we get to that point, we will continue to adjust replacement plans for considerations beyond expected life, but as we approach our targets, replacement will become more uniform and predictable. Also enclosed (**Attachment 2**) with this memorandum is the current five year vehicle funding list on file in the finance department, for discussion.

In the FY2023 capital budget, funding was appropriated by the City Council to match the application for an AFG Grant to replace a spare Engine which is 25 years old. The Grant Committee approved the application in January and the city is awaiting notification of a potential award from FEMA, which occurs on a rolling basis, beginning in the fall of FY2023. If awarded, the City would be awarded approximately \$545,000 to purchase a new Engine.

The Administration is taking a renewed look at the fleet replacement capital needs in all departments in light of new funding opportunities made possible through the American Rescue Plan Act



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(“ARPA”). Since the beginning of this Council term, the finance department—including the ARPA finance manager—have been coordinating with the Police and Fire Departments, as well as with the Public Works Commissioner and Executive Directors of the Water and Wastewater Utility Departments, in order to examine the vehicle needs of each department and determine to what extent replacement may be eligible under the ARPA guidelines.

I am pleased to report that the ARPA funding will afford the city to make a significant investment in the city’s ageing fleet in water, sewer, police, and fire. More detailed information will be included in the upcoming update to the City Council on the revised ARPA spending plan, but the following are a number of vehicles from the proposed purchases utilizing the city’s approximately \$76 million ARPA allocation, which have either already been encumbered or are in the immediate-term:

- (Lowell Regional Water Utility) - Water Utility New Vehicles - \$460,000;
- (Lowell Police Department) - New Lowell Police Vehicles - \$248,714.16;
- (Lowell Regional Wastewater Utility) - TV Sewer Inspection Truck - \$334,362;
- (Lowell Regional Wastewater Utility) - Vactor Combo/ Sewer Equipment - \$1,172,228;
- (Lowell Regional Wastewater Utility) - New Street Sweeper/ Vacuum - \$255,571.40;
- (Lowell Public Works/ Parks Division) – Boom Flail Mower - \$34,900;
- (Pollard Memorial Library) – Bookmobile - \$191,766;

In addition to the aforementioned pieces of equipment and vehicles which are budgeted and/ or encumbered, the short-term plan for ARPA also will include the allocation of funds for the following:

- (Lowell Fire Department) – Approximately \$2.05 million to replace 2 pieces of apparatus (1 Ladder Truck and 1 Fire Engine);
- (Lowell Police Department) – Approximately another \$250,000 to replace an additional 4-5 vehicles
- (Lowell Regional Wastewater Utility) – Approximately \$1.2 million for additional Vacuum Trucks
- (Lowell Regional Wastewater Utility) – Approximately \$255,000 for an additional Street Sweeper
- (Lowell Public Works/ Parks Division) – Approximately \$255,000 for purchase of sidewalk sweeper trucks for downtown and neighborhood business districts.

FY2023 – FY2027 Capital Outlay

In the FY2023-FY2027 5-year Capital Plan, approximately \$4.5 million has been allocated for vehicle replacements. A copy of the schedule is attached for reference. Each year’s allocations are subject to appropriation and are revisited in the spring along with the budget process. The city is currently examining options to supplement the replacement of vehicles with lease options, as well as by examining other outside funding sources. Please let me know if there are any questions.

DPW/ PARKS Vehicles 2022

<u>Make</u>	<u>Model</u>	<u>Type</u>	<u>Year</u>	<u>Current Year</u>	<u>Equip./ Vehicle Life (Years)</u>	<u>Useful Life</u>	<u>Past Useful Life (Years)</u>
International	Dura Star	Heavy Truck	2013	2023	10	15	Within Useful Life
International	N/A	Heavy Truck	2002	2023	21	15	-6
Ford	Escape	Light Truck	2016	2023	7	15	Within Useful Life
MQPower	Generator	Electrical Equipment	2003	2023	20	10	-10
International	Terra Star	Medium Duty Truck	2012	2023	11	15	Within Useful Life
Ford	F-450	Super Duty	2014	2023	9	15	Within Useful Life
Ford	Transit 250	Cargo Van	2016	2023	7	15	Within Useful Life
Ford	F-150	Light Truck	2003	2023	20	15	-5
Ford	Van	Cargo Van	2013	2023	10	15	Within Useful Life
Ford	Van	Cargo Van	2013	2023	10	15	Within Useful Life
Ford	Van	Cargo Van	2012	2023	11	15	Within Useful Life
Ford	Escape	Light Truck	2011	2023	12	15	Within Useful Life
Ford	F-150	Light Truck	2013	2023	10	15	Within Useful Life
Ford	Transit	Cargo Van	2016	2023	7	15	Within Useful Life
Ford	Transit	Cargo Van	2016	2023	7	15	Within Useful Life
Ford	F-250	Light Truck	2016	2023	7	15	Within Useful Life
Ford	F-250	Light Truck	2000	2023	23	15	-8
Ford	E-250	Cargo Van	2011	2023	12	15	Within Useful Life
Ford	E-250	Cargo Van	2011	2023	12	15	Within Useful Life
Ford	E-250	Cargo Van	2013	2023	10	15	Within Useful Life
Ford	E-250	Cargo Van	2001	2023	22	15	-7
Ford	E-250	Cargo Van	2011	2023	12	15	Within Useful Life
Ford	F-350	Cargo Van	2011	2023	12	15	Within Useful Life
Ford	F-250	Cargo Van	2000	2023	23	15	-8
Ford	F-250	Cargo Van	2000	2023	23	15	-8
JLG	800AJ	Boom Lift	2021	2023	2	15	Within Useful Life
JLG	800AJ	Boom Lift	1996	2023	27	15	-12
Ditch Witch	Trencher	Model Unknown	1999	2023	24	10	-14
JLG	Lift	Model Unknown	2001	2023	22	10	-12
Ford	Explorer	SUV	2013	2023	10	10	0
Chevy	Silverado	Truck	2010	2023	13	10	-3
Chevy	Colorado	Pick-Up	2018	2023	5	10	Within Useful Life
Ford	Utility	Truck	2011	2023	12	10	-2
Ford	F550 Dump	Dump Truck	2019	2023	4	15	Within Useful Life
Ford	Utility	Truck	2011	2023	12	10	-2
Ford	Pickup	Pick-Up	2011	2023	12	10	-2
Ford	F-350	Rack Truck	2017	2023	6	10	Within Useful Life
Ford	Utility	Truck	2011	2023	12	10	-2
Ford	Utility	Truck	2008	2023	15	10	-5
Ford	F-450	Dump Truck	2016	2023	7	15	Within Useful Life
Ford	Utility	Truck	2011	2023	12	10	-2
Ford	Utility	Rack Truck	1999	2023	24	10	-14

<u>Make</u>	<u>Model</u>	<u>Type</u>	<u>Year</u>	<u>Current Year</u>	<u>Equip./ Vehicle Life (Years)</u>	<u>Useful Life</u>	<u>Past Useful Life (Years)</u>
Ford	Utility	Pack Truck	1999	2023	24	10	-14
International	Dump	Dump Truck	2006	2023	17	15	-2
Ford	Dump	Dump Truck	2002	2023	21	15	-6
Ford	Dump	Dump Truck	2008	2023	15	15	0
Ford	F-450	Dump Truck	2016	2023	7	15	Within Useful Life
Ford	F-550	Dump Truck	2016	2023	7	15	Within Useful Life
Ford	Dump	Dump Truck	2001	2023	22	15	-7
Chevy	Colorado	Pick-Up	2018	2023	5	10	Within Useful Life
Ford	F-450	Dump Truck	2016	2023	7	15	Within Useful Life
International	4900	Dump Truck	2002	2023	21	15	-6
International	4700	Dump Truck	2001	2023	22	15	-7
International	N/A	Dump Truck	2006	2023	17	15	-2
International	N/A	Dump Truck	2006	2023	17	15	-2
International	N/A	Dump Truck	2006	2023	17	15	-2
Ford	F-250	Pick-Up	2019	2023	4	10	Within Useful Life
Ford	F-250	Pick-Up	2001	2023	22	10	-12
Ford	F-250	Pick-Up	2016	2023	7	10	Within Useful Life
Ford	F-250	Pick-Up	2000	2023	23	10	-13
Ford	F-150	Pick-Up	2003	2023	20	10	-10
Ford	F-350	Pick-Up	2011	2023	12	10	-2
Ford	F-350	Pick-Up	2012	2023	11	10	-1
Ford	F-150	Pick-Up	2013	2023	10	10	0
Ford	F-250	Pick-Up	2019	2023	4	10	Within Useful Life
Ford	E-350	Cargo Van	2001	2023	22	10	-12
Ford	E-150	Cargo Van	N/A	2023	N/A	N/A	N/A
N/A	Light Tower	Electrical Equipment	N/A	2023	10	N/A	N/A
Rite Light	Light Tower	Electrical Equipment	N/A	2023	10	N/A	N/A
International	Sky Worker	Electrical Equipment	N/A	2023	10	N/A	N/A
Brush Bandit	280XP	Parks Equipment	1999	2023	24	10	-14
Brush Bandit	280XP	Parks Equipment	2015	2023	8	10	Within Useful Life
Ford	Ranger	Truck	1997	2023	26	10	-16
Compact	Roller	N/A	2013	2023	10	10	0
Puckett	Paver	Equipment	N/A	2023	N/A	N/A	NA
Power America	Power Washer	Equipment	N/A	2023	N/A	N/A	NA
Cam	Trailer	Equipment	2008	2023	15	15	0
Cam	Trailer	Equipment	2011	2023	12	15	Within Useful Life
Inter	Trailer	Equipment	1993	2023	30	15	-15
Big Tex	Trailer	Equipment	2001	2023	22	15	-7
Cam	Trailer	Equipment	2012	2023	11	15	Within Useful Life
Spaulding	Trailer Hotbox	Equipment	2014	2023	9	15	Within Useful Life
KM	Trailer Hotbox	Equipment	2018	2023	5	15	Within Useful Life
Scag	STM23CV	Mower	N/A	2023	N/A	N/A	N/A
Husqvarna	Mower	Mower	N/A	2023	N/A	N/A	N/A
Whacker	WP1550	Parks Equipment	1999	2023	N/A	N/A	N/A

<u>Make</u>	<u>Model</u>	<u>Type</u>	<u>Year</u>	<u>Current Year</u>	<u>Equip./ Vehicle Life (Years)</u>	<u>Useful Life</u>	<u>Past Useful Life (Years)</u>
Sakai	PC800	Plate Compactor	2013	2023	10	15	Within Useful Life
Stone	SFP4000	Plate Compactor	N/A	2023	N/A	N/A	N/A
Ford	E-350	Van	1993	2023	30	15	-15
Ford	F-150	Truck	1997	2023	26	15	-11
Ford	Expedition	Truck	1999	2023	24	15	-9
Ford	F-350	Truck	1999	2023	24	15	-9
Ford	F-350	Truck	1997	2023	26	15	-11
Ford	F-350	Truck	2005	2023	18	15	-3
John Deere	310 SJ	Backhoe	2011	2023	12	15	Within Useful Life
Ford	F-550	Dump Truck	2016	2023	7	15	Within Useful Life
Ford	F-550	Dump Truck	2016	2023	7	15	Within Useful Life
Ford	Super Duty	Truck	1996	2023	27	15	-12
Ford	F-350	Truck	1999	2023	24	15	-9
Ford	F-550	Dump Truck	2003	2023	20	15	-5
International	4700	Dump Truck	1996	2023	27	15	-12
International	4700	Dump Truck	1996	2023	27	15	-12
Trackless	MT-6	Sweeper	2011	2023	12	15	Within Useful Life
Trackless	MT-6	Sweeper	2011	2023	12	15	Within Useful Life
International	4300	Dump Truck	2006	2023	17	15	-2
International	4300	Dump Truck	2006	2023	17	15	-2
Elgin Pelican	NP	Sweeper	2014	2023	9	15	Within Useful Life
Elgin Pelican	NP	Sweeper	2013	2023	10	15	Within Useful Life
Elgin Pelican	SE	Sweeper	2002	2023	21	15	-6
Chevrolet	3500	Truck	1996	2023	27	15	-12
International	51600	Dump Truck	1988	2023	35	15	-20
John Deere	60G	Excavator	2014	2023	9	15	Within Useful Life
Volvo	Loader	Loader	2005	2023	18	15	-3
Volvo	Loader	Loader	2021	2023	2	15	Within Useful Life
Volvo	L70F	Loader	2011	2023	12	15	Within Useful Life
John Deere	624K-II	Loader	2017	2023	6	15	Within Useful Life
International	Work Star	Salt Truck	2012	2023	11	15	Within Useful Life
International	Work Star	Salt Truck	2012	2023	11	15	Within Useful Life
International	Work Star	Salt Truck	2012	2023	11	15	Within Useful Life
International	Work Star	Salt Truck	2012	2023	11	15	Within Useful Life
International	Work Star	Salt Truck	2012	2023	11	15	Within Useful Life
International	Work Star	Salt Truck	2012	2023	11	15	Within Useful Life
International	Work Star	Salt Truck	2012	2023	11	15	Within Useful Life
Freightliner	SD108	Commercial Truck	2017	2023	6	15	Within Useful Life
LEROI	Compressor	Equipment		2023	N/A	N/A	N/A
International	Work Star	Salt Truck	2019	2023	4	15	Within Useful Life
International	Work Star	Salt Truck	2012	2023	11	15	Within Useful Life
Ford	F-550	Dump Truck	1999	2023	24	15	-9
Freightliner	S0114	Commercial Truck	2014	2023	9	15	Within Useful Life
Freightliner	SD114	Commercial Truck	2014	2023	9	15	Within Useful Life

<u>Make</u>	<u>Model</u>	<u>Type</u>	<u>Year</u>	<u>Current Year</u>	<u>Equip./ Vehicle Life (Years)</u>	<u>Useful Life</u>	<u>Past Useful Life (Years)</u>
Freightliner	SD114	Commercial Truck	2014	2023	9	15	Within Useful Life
CAT	Skid Steer	Skid Steer	2002	2023	21	15	-6
International	4900	Dump Truck	2002	2023	21	15	-6

Fire Vehicles 2022

Vehicle Type	Year	Current Year	Equipment/ Vehicle Life	<u>Useful Life</u>	Past Useful Life (Years)
Engine 1 (Pumper)	1999	2023	24	15	-9
Engine 2 (Pumper)	2017	2023	6	15	Within Useful Life
Engine 3 (Pumper)	2006	2023	17	15	-2
Engine 4 (Pumper)	2001	2023	22	15	-7
Engine 6 (Pumper)	2010	2023	13	15	Within Useful Life
Engine 7 (Pumper)	2020	2023	3	15	Within Useful Life
Engine 10 (Pumper)	2005	2023	18	15	-3
Engine 11 (Pumper)	2010	2023	13	15	Within Useful Life
Spare 7 (Pumper)	1997	2023	26	15	-11
Spare 2 (Pumper)	1996	2023	27	15	-12
Ladder 1 (Ladder)	2000	2023	23	15	-8
Ladder 2 (Ladder)	2017	2023	6	15	Within Useful Life
Ladder 3 (Ladder)	2006	2023	17	15	-2
Ladder 4 (Ladder)	2010	2023	13	15	Within Useful Life
Spare Ladder	1995	2023	28	15	-13
Rescue 1	2017	2023	6	15	Within Useful Life
Spare Rescue	1998	2023	25	15	-10
Car 1 (Sedan)	2015	2023	8	15	Within Useful Life
Car 2 (SUV)	2016	2023	7	15	Within Useful Life
Car 3 (SUV)	2016	2023	7	15	Within Useful Life
Car 4 (SUV)	2011	2023	12	15	Within Useful Life
Car 5 (Sedan)	2011	2023	12	15	Within Useful Life
Car 6 (Sedan)	2000	2023	23	15	-8
Car 7 (SUV)	2006	2023	17	15	-2
Car 8 (Sedan)	2011	2023	12	15	Within Useful Life
Car 9 (Sedan)	2005	2023	18	15	-3
Car 10 (Sedan)	2011	2023	12	15	Within Useful Life
Car 14 (SUV)	2004	2023	19	15	-4
Car 16 (Sedan)	2006	2023	17	15	-2
Car 22 (SUV)	2011	2023	12	15	Within Useful Life
Spare Car (Sedan)	2004	2023	19	15	-4
Academy (Sedan)	2000	2023	23	15	-8
EM-1 (SUV)	2017	2023	6	15	Within Useful Life
EM-2 (SUV)	2013	2023	10	15	Within Useful Life
A25 (Pick-up)	2011	2023	12	15	Within Useful Life
A26 (SUV)	2006	2023	17	15	-2
Truck 11 (Pick-up)	2016	2023	7	15	Within Useful Life
Truck 12 (Pick-up)	2016	2023	7	15	Within Useful Life
FC 60 (Lgt Truck)	2004	2023	19	15	-4
Brush 1 (Pick-up)	1997	2023	26	15	-11
Spec Ops (Box Truck)	2010	2023	13	15	Within Useful Life
CO-OP Car (Sedan)	1996	2023	27	15	-12
Truck 10	1977	2023	46	15	-31

Police Vehicles 2022

<u>Vehicle Type</u>	<u>Make</u>	<u>Year</u>	<u>Current Year</u>	<u>Equipment/ Vehicle Life</u>	<u>Useful Life</u>	<u>Past Useful Life (Years)</u>
Four Door Sedan	Ford Taurus	2012	2023	11	15	Within Useful Life
Four Door Sedan	Chevy Caprice	2013	2023	10	15	Within Useful Life
Four Door Sedan	Ford Explorer	2015	2023	8	15	Within Useful Life
Four Door SUV	Ford Explorer	2015	2023	8	15	Within Useful Life
Four Door Sedan	Chevy Caprice	2013	2023	10	15	Within Useful Life
Four Door SUV	Jeep Cherokee	2007	2023	16	15	-1
Four Door SUV	Chevy Tahoe	2011	2023	12	15	Within Useful Life
Four Door SUV	Ford Explorer	2015	2023	8	15	Within Useful Life
Four Door Sedan	Frd. Crw. Vic.	2009	2023	14	15	Within Useful Life
Four Door Sedan	Ford Explorer	2018	2023	5	15	Within Useful Life
Four Door Sedan	Frd.Crw.Vic.	2010	2023	13	15	Within Useful Life
Four Door Sedan	Ford Explorer	2018	2023	5	15	Within Useful Life
Four Door Sedan	Ford Explorer	2021	2023	2	15	Within Useful Life
Four Door Sedan	Honda Accord	2006	2023	17	15	-2
Four Door SUV	Ford Explorer	2018	2023	5	15	Within Useful Life
Four Door Sedan	Ford Explorer	2018	2023	5	15	Within Useful Life
Four Door Sedan	GMC Terrain	2013	2023	10	15	Within Useful Life
Four Door SUV	Lexus R350	2007	2023	16	15	-1
Four Door SUV	Ford Explorer	2018	2023	5	15	Within Useful Life
Four Door SUV	Ford Explorer	2017	2023	6	15	Within Useful Life
Four Door Sedan	Chevy Caprice	2013	2023	10	15	Within Useful Life
Four Door Sedan	Taurus	2009	2023	14	15	Within Useful Life
Four Door SUV	Ford Explorer	2017	2023	6	15	Within Useful Life
Four Door Sedan	Frd Crwn Vic	2008	2023	15	15	0
Four Door Sedan	Ford Taurus	2009	2023	14	15	Within Useful Life
Four Door Sedan	Chevy Caprice	2013	2023	10	15	Within Useful Life
Four Door SUV	Ford Explorer	2016	2023	7	15	Within Useful Life
Four Door Sedan	Honda Accord	2007	2023	16	15	-1
Four Door SUV	Ford Explorer	2017	2023	6	15	Within Useful Life
Mini Van	Dodge Carav	2010	2023	13	15	Within Useful Life
F350 4X4 Single Cab	Ford Pickup	2001	2023	22	15	-7
Four Door SUV	Honda Pilot	2009	2023	14	15	Within Useful Life
Four Door SUV	Ford Explorer	2019	2023	4	15	Within Useful Life
Four Door Sedan	Chevy Tahoe	2012	2023	11	15	Within Useful Life
Four Door SUV	Chevy Tahoe	2014	2023	9	15	Within Useful Life
Four Door SUV	Ford Expedition	2011	2023	12	15	Within Useful Life
Four Door Sedan	Chevy Caprice	2011	2023	12	15	Within Useful Life
Four Door SUV	Ford Explorer	2020	2023	3	15	Within Useful Life
Four Door Sedan	Chevy Caprice	2013	2023	10	15	Within Useful Life
Four Door Sedan	Nissan Altima	2009	2023	14	15	Within Useful Life
Four Door Sedan	Nissan Altima	2007	2023	16	15	-1
Four Door Sedan	Nissan Altima	2009	2023	14	15	Within Useful Life
Four Door SUV	Ford Explorer	2020	2023	3	15	Within Useful Life
Four Door SUV	Ford Explorer	2014	2023	9	15	Within Useful Life
Four Door SUV	Ford Explorer	2013	2023	10	15	Within Useful Life
Four Door SUV	Ford Explorer	2021	2023	2	15	Within Useful Life
Crew Cab Pickup	Chevy Silverado	2013	2023	10	15	Within Useful Life
Crew Cab Pick up	Toyota Tundra	2010	2023	13	15	Within Useful Life
Four Door Sedan	Ford Taurus	2007	2023	16	15	-1
Four Door Sedan	Ford Crown Vic	2007	2023	16	15	-1
Four Door Sedan	Ford Crown Vic	2008	2023	15	15	0
Four Door SUV AWD	Ford Interceptor	2018	2023	5	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2014	2023	9	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2014	2023	9	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2016	2023	7	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2015	2023	8	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2015	2023	8	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2014	2023	9	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2016	2023	7	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2013	2023	10	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2016	2023	7	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2018	2023	5	15	Within Useful Life
Utility	Ford Interceptor	2021	2023	2	15	Within Useful Life

<u>Vehicle Type</u>	<u>Make</u>	<u>Year</u>	<u>Current Year</u>	<u>Equipment/ Vehicle Life</u>	<u>Useful Life</u>	<u>Past Useful Life (Years)</u>
Pick up Truck 4X4	Ford F250	2019	2023	4	15	Within Useful Life
Cargo Van	Ford T350	2021	2023	2	15	Within Useful Life
Four Door Sedan	Chevy Caprice	2013	2023	10	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2018	2023	5	15	Within Useful Life
Four DOOR SUV AWD	Ford Explorer	2018	2023	5	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2021	2023	2	15	Within Useful Life
Four Door UTV	Polaris	2019	2023	4	15	Within Useful Life
Cargo Trailer	Wells Cargo	2021	2023	2	15	Within Useful Life
Four Door Sedan	Chevy Caprice	2011	2023	12	15	Within Useful Life
Crew Cab Truck	F350 4x4	2013	2023	10	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2020	2023	3	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2016	2023	7	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2020	2023	3	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2021	2023	2	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2017	2023	6	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2015	2023	8	15	Within Useful Life
Light Tower	WNCO	2020	2023	3	15	Within Useful Life
Utility	Ford Interceptor	2021	2023	2	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2021	2023	2	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2021	2023	2	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2013	2023	10	15	Within Useful Life
Four Door Sedan	Ford Crwn. Vic.	2006	2023	17	15	-2
Four Door Sedan	Ford Crwn.Vic	2010	2023	13	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2018	2023	5	15	Within Useful Life
Four Door SUV AWD	Ford Utility	2015	2023	8	15	Within Useful Life
Four Door SUV AWD	Ford Utility	2015	2023	8	15	Within Useful Life
Four Door SUV AWD	Ford Utility	2016	2023	7	15	Within Useful Life
Boat	Ribcraft	2018	2023	5	15	Within Useful Life
Cargo Van	Ford Transit	2019	2023	4	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2018	2023	5	15	Within Useful Life
1-Ton Van	Ford E350	2006	2023	17	15	-2
Speed Board	Wanco	2017	2023	6	15	Within Useful Life
Landscape Trailer	BigTx	2017	2023	6	15	Within Useful Life
Landscape Trailer	Master Trailer	1995	2023	28	15	-13
Portable Deisel Air Compr.	Utility Contractor	2005	2023	18	15	-3
Message Board	Traffic Trailer	2001	2023	22	15	-7
Message Board	Traffic Trailer	N/A	2023	N/A	N/A	N/A
Message Board	Traffic Trailer	2020	2023	3	15	Within Useful Life
Boat Trailer	Loadrite	2018	2023	5	15	Within Useful Life
Four Door Utility	Ford Utility	2014	2023	9	15	Within Useful Life
Enclosed 6 place Trailer	STRO Trailer	2005	2023	18	15	-3
Motorcycle	Harley Davidson	2020	2023	3	15	Within Useful Life
Motorcycle	Harley Davidson	2020	2023	3	15	Within Useful Life
Motorcycle	Harley Davidson	2020	2023	3	15	Within Useful Life
Motorcycle	Harley Davidson	2020	2023	3	15	Within Useful Life
Motorcycle	Harley Davidson	2020	2023	3	15	Within Useful Life
Motorcycle	Harley Davidson	2020	2023	3	15	Within Useful Life
Motorcycle	Harley Davidson	2020	2023	3	15	Within Useful Life
Message Board	Trafcon	2018	2023	5	15	Within Useful Life
Dive Bus	Ford E450	2003	2023	20	15	-5
YFM350	Yamaha	1998	2023	25	15	-10
Trailer	BigTx	2011	2023	12	15	Within Useful Life
Four Door SUV	Chevy Tahoe	2016	2023	7	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2016	2023	7	15	Within Useful Life
Four Door Sedan	Frd.Crw.Vic.	2010	2023	13	15	Within Useful Life
Four Door Sedan	Frd Crwn Vic	2008	2023	15	15	0
Prisoner Transport Van	Ford Transport	2016	2023	7	15	Within Useful Life
One-Ton Extended Van	Ford E-350	2010	2023	13	15	Within Useful Life
Message Board	Traffic Trailor	2010	2023	13	15	Within Useful Life
Four Door Sedan	Chevy Caprice	2013	2023	10	15	Within Useful Life
Half Ton Van	Ford E150 Van	2012	2023	11	15	Within Useful Life
Electric ATV	Polaris Ranger	2010	2023	13	15	Within Useful Life
Half-Ton van	Ford E150 Van	2012	2023	11	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2019	2023	4	15	Within Useful Life

<u>Vehicle Type</u>	<u>Make</u>	<u>Year</u>	<u>Current Year</u>	<u>Equipment/ Vehicle Life</u>	<u>Useful Life</u>	<u>Past Useful Life (Years)</u>
4 Door Sedan	Ford Crwn Vic	2011	2023	12	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2019	2023	4	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2019	2023	4	15	Within Useful Life
4 Door Sedan	Ford Crown Vic	2009	2023	14	15	Within Useful Life
Cargo Van	E-150 van	2001	2023	22	15	-7
4X4 Pick up	F350 4x4	2017	2023	6	15	Within Useful Life
Four Door SUV AWD	Ford Utility	2015	2023	8	15	Within Useful Life
Four Door SUV AWD	Ford Utility	2015	2023	8	15	Within Useful Life
Portable Air Compressor	Atlas Air Comp.	2013	2023	10	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2017	2023	6	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2017	2023	6	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2017	2023	6	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2017	2023	6	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2017	2023	6	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2017	2023	6	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2017	2023	6	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2017	2023	6	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2017	2023	6	15	Within Useful Life
Four Door SUV AWD	Ford Explorer	2017	2023	6	15	Within Useful Life

Wastewater Utility Vehicles 2022

<u>Vehicle Type</u>	<u>Make</u>	<u>Year</u>	<u>Current Year</u>	<u>Equipment/ Vehicle Life</u>	<u>Useful Life</u>	<u>Past Useful Life (Years)</u>
Pickup	Chevy Colorado	2006	2023	17	10	-7
Pickup	Chevy Colorado	2006	2023	17	10	-7
Pickup	Ford F-250	2001	2023	22	10	-12
Pickup	Ford F-250	2011	2023	12	15	Within Useful Life
Pickup	Ford F-150	2011	2023	12	15	Within Useful Life
Pickup	Ford F-250	2011	2023	12	15	Within Useful Life
Van	Chevy Express	2012	2023	11	15	Within Useful Life
Backhoe	JD Backhoe	2000	2023	23	15	-8
Pickup	Ford F-150	2000	2023	23	15	-8
Pickup	Chevy Silverado	2006	2023	17	15	-2
Pickup	Chevy Silverado	2006	2023	17	15	-2
Mack	Mack Truck	2008	2023	15	15	0
Pickup	Ford F-250	2016	2023	7	15	Within Useful Life
Crane Truck	Ford F-550	2017	2023	6	15	Within Useful Life
Pickup	Ford F-150	2002	2023	21	15	-6
Pickup	Chevy Silverado	2006	2023	17	15	-2
Pickup	Ford F-250	2001	2023	22	15	-7
Pickup	Ford F 250	2015	2023	8	15	Within Useful Life
Pickup	Chevy Silverado	2006	2023	17	15	-2
Pickup	Ford F-250	2011	2023	12	15	Within Useful Life
Pickup	GMC Sierra	2009	2023	14	15	Within Useful Life
Van	GMC Van	2008	2023	15	15	0
TV Truck	Ford E-450	2015	2023	8	15	Within Useful Life
SUV	GMC Envoy	2008	2023	15	15	0
Pickup	Ford F-150	2001	2023	22	15	-7
Vac Truck	Aqua Tech	2013	2023	10	15	Within Useful Life
Vac Truck	Camel	2015	2023	8	15	Within Useful Life
Trailer	Lawnmower Trailer	-	2023	N/A	15	N/A
Forklift	Yale Forklift	1994	2023	29	15	-14
Trailor	Emergency Spill Trailor	2014	2023	9	15	Within Useful Life
Portable Gen.	Koler Trailor Gen.	2002	2023	21	15	-6
Portable Pump	Godwin Trailer Pump	2007	2023	16	15	-1

Water Utility 2022

<u>Vehicle Type</u>	<u>Make</u>	<u>Year</u>	<u>Current Year</u>	<u>Equipment/ Vehicle Life</u>	<u>Useful Life</u>	<u>Past Useful Life (Years)</u>
Pickup	Ford F-150	2009	2023	14	15	Within Useful Life
Pickup	Ford F-250	2000	2023	23	15	-8
Pickup	Ford F-150	2009	2023	14	15	Within Useful Life
Pickup	Ford F-250	2020	2023	3	15	Within Useful Life
Pickup	Ford Ranger	1998	2023	25	15	-10
SUV	Ford Explorer	2022	2023	1	15	Within Useful Life
SUV	Ford Escape	2009	2023	14	15	Within Useful Life
SUV	Ford Escape	2009	2023	14	15	Within Useful Life
Van	Ford Econoline	1995	2023	28	15	-13
Van	Ford Transit	2012	2023	11	15	Within Useful Life
Pickup	Ford F-350 Plow	2013	2023	10	15	Within Useful Life
Skid Loader	JD-318 Skid Steer	2011	2023	12	15	Within Useful Life
Backhoe	JD-410G Backhoe	2006	2023	17	15	-2
Vac Truck	Freightliner 114 SD Vac-con	2015	2023	8	15	Within Useful Life
Dump Truck	International 7300 Dump Truck	2014	2023	9	15	Within Useful Life
Pickup	Ford F-150	2012	2023	11	15	Within Useful Life
Van	Ford Transit	2013	2023	10	15	Within Useful Life
Pickup	Ford F-350 Lift Gate	2011	2023	12	15	Within Useful Life
Pickup	Ford F-350 Plow	2008	2023	15	15	0
Pickup	Ford F-350 Lift Gate	2011	2023	12	15	Within Useful Life
Pickup	Ford F-350 Plow with Crane	2008	2023	15	15	0
Box Truck	Ford F-650 box truck	2019	2023	4	15	Within Useful Life
Compressor	Sullair Compressor	2011	2023	12	15	Within Useful Life
Compressor	Sullair Compressor	2011	2023	12	15	Within Useful Life
Compressor	Sullair Compressor	2016	2023	7	15	Within Useful Life
Van	Ford Transit	2016	2023	7	15	Within Useful Life
Van	Ford Transit	2016	2023	7	15	Within Useful Life
Van	Ford Transit	2016	2023	7	15	Within Useful Life
Backhoe	JD 410L Backhoe	2016	2023	7	15	Within Useful Life
Sedan	Ford Fusion	2017	2023	6	15	Within Useful Life