




**PLANT AND EQUIPMENT
INFRASTRUCTURE ASSET MANAGEMENT PLAN**



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**PLANT AND EQUIPMENT
INFRASTRUCTURE ASSET
MANAGEMENT PLAN**

Plant and Equipment Infrastructure Asset Management Plan

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GLOSSARY

Asset class

Grouping of assets of a similar nature and use in an entity's operations.

Asset condition assessment

The process of continuous or periodic inspection, assessment, measurement and interpretation of the resultant data to indicate the condition of a specific asset so as to determine the need for some preventative or remedial action.

Asset management

The combination of management, financial, economic, engineering and other practices applied to physical assets with the objective of providing the required level of service in the most cost effective manner.

Assets

Property, plant and equipment including infrastructure and other assets (such as furniture and fittings) with benefits expected to last more than 12 month.

Capital expenditure

Relatively large (material) expenditure, which has benefits, expected to last for more than 12 months. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

Capital new expenditure

Expenditure which creates a new asset providing a new service to the community that did not exist beforehand. As it increases service potential it may impact revenue and will increase future operating and maintenance expenditure.

Capital renewal expenditure

Expenditure on an existing asset, which returns the service potential or the life of the asset up to that which it had originally. It is periodically required expenditure, relatively large (material) in value compared with the value of the components or sub-components of the asset being renewed. As it reinstates existing service potential, it has no impact on revenue, but may reduce future operating and maintenance expenditure if completed at the optimum time, eg. resurfacing or resheeting a material part of a road network, replacing a material section of a drainage network with pipes of the same capacity, resurfacing an oval. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

Capital upgrade expenditure

Expenditure, which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally. Upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operating and maintenance expenditure in the future because of the increase in the council's asset base, eg. widening the sealed area of an existing road, replacing drainage pipes with pipes of a greater capacity, enlarging a grandstand at a sporting facility. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

Carrying amount

The amount at which an asset is recognised after deducting any accumulated depreciation / amortisation and accumulated impairment losses thereon.

Cost of an asset

The amount of cash or cash equivalents paid or the fair value of the consideration given to acquire an asset at the time of its acquisition or construction, plus any costs necessary to place the asset into service. This includes one-off design and project management costs.

Current replacement cost

The cost the entity would incur to acquire the asset on the reporting date. The cost is measured by reference to the lowest cost at which the gross future economic benefits could be obtained in the normal course of business or the minimum it would cost, to replace the existing asset with a technologically modern equivalent new asset (not a second hand one) with the same economic benefits (gross service potential) allowing for any differences in the quantity and quality of output and in operating costs.

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Current replacement cost “As New”

The current cost of replacing the original service potential of an existing asset, with a similar modern equivalent asset, i.e. the total cost of replacing an existing asset with an as NEW or similar asset expressed in current dollar values.

Cyclic Maintenance

Replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including repainting, building roof replacement, replacement of air conditioning equipment, etc. This work generally falls below the capital/ maintenance threshold and needs to be identified in a specific maintenance budget allocation.

Depreciable amount

The cost of an asset, or other amount substituted for its cost, less its residual value.

Depreciated replacement cost

The current replacement cost (CRC) of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset

Depreciation / amortisation

The systematic allocation of the depreciable amount (service potential) of an asset over its useful life.

Fair value

The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties, in an arms length transaction.

Impairment Loss

The amount by which the carrying amount of an asset exceeds its recoverable amount.

Level of service

The defined service quality for a particular service against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental, acceptability and cost).

Life Cycle Cost

The life cycle cost (LCC) is average cost to provide the service over the longest asset life cycle. It comprises annual maintenance and asset consumption expense, represented by depreciation expense. The Life Cycle Cost does not indicate the funds required to provide the service in a particular year.

Life Cycle Expenditure

The Life Cycle Expenditure (LCE) is the actual or planned annual maintenance and capital renewal expenditure incurred in providing the service in a particular year. Life Cycle Expenditure may be compared to Life Cycle Cost to give an initial indicator of life cycle sustainability.

Maintenance and renewal gap

Difference between estimated budgets and projected expenditures for maintenance and renewal of assets, totalled over a defined time (eg 5, 10 and 15 years).

Maintenance expenditure

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure, which was anticipated in determining the asset's useful life.

Materiality

An item is material if its omission or misstatement could influence the economic decisions of users taken on the basis of the financial report. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances.

Operating expenditure

Recurrent expenditure, which is continuously required excluding maintenance and depreciation, eg power, fuel, staff, plant equipment, on-costs and overheads.

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Plant and Equipment Infrastructure Asset Management Plan

Planned Maintenance

Repair work that is identified and managed includes inspection, assessing the condition against failure/breakdown, prioritising scheduling, actioning the work and reporting what was done to improve maintenance and service delivery performance.

Reactive maintenance

Unplanned repair work that carried out in response to service requests and management/supervisory directions.

Recurrent expenditure

Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operating and maintenance expenditure.

Remaining life

The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining life is economic life.

Residual value

The net amount which an entity expects to obtain for an asset at the end of its useful life after deducting the expected costs of disposal.

Strategic Management Plan

Documents Council's ten year vision for the district and community to 2030. The plan outlines the role Council fulfils in enacting the plan as well as the values to which Council will hold itself.

Useful life

Either:

- (a) the period over which an asset is expected to be available for use by an entity, or
- (b) the number of production or similar units expected to be obtained from the asset by the entity.

It is estimated or expected time between placing the asset into service and removing it from service, or the estimated period of time over which the future economic benefits embodied in a depreciable asset, are expected to be consumed by the council. It is the same as the economic life.

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1. EXECUTIVE SUMMARY

What Council Provides

Council provides plant and equipment to enable it to provide services to the Community. These include graders, trucks, tractors, rollers mowers, utilities, cars, etc.

What does it Cost?

There are two key indicators of cost to provide the plant and equipment assets. 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 10 year life cycle cost to provide Council's plant and equipment assets is estimated at \$384,000 per annum. Council's planned life cycle expenditure for year 1 of the Plant and Equipment Asset Management Plan is \$384,000. This figure includes \$145,000 for maintenance and \$239,000 for depreciation expense.

The total maintenance and capital renewal expenditure required to provide the plant and equipment in the next 10 years is estimated at \$6.05m. This is an average of \$605,000 per annum.

Plans for the Future

Council plans to operate and maintain the plant and equipment to achieve the following strategic objectives.

1. Ensure plant is maintained to a safe and functional standard as set out in this infrastructure and asset management plan.
2. Provide efficient delivery of Council works program and community services.

Measuring our Performance

Quality

Plant and equipment assets will be maintained in good useable condition. Defects found or reported that are outside our service standard will be repaired.

Function

Our intent is that plant will be provided and maintained in safe working order at all times. Plant provided will be appropriate for the task at hand.

Safety

Safety checks will be maintained for all items of Council plant, with priority repairs carried out to ensure plant is fit for use.

The Next Steps

The actions resulting from this asset management plan are:

- Replacement of Plant and equipment as programmed
- Staff consultation process followed for all plant replacements to ensure suitability of plant purchased.

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2. INTRODUCTION

2.1 Background

This Plant and Equipment Asset Management Plan is to demonstrate responsive management of assets (and services provided from assets), compliance with regulatory requirements, and to detail funding required to meet the needs of Council's Plant Replacement Program.

The Tumby Bay Plant and Equipment Asset Management Plan is to be read with the following associated planning documents:

Asset Management Policy

10 Year Long Term Financial Plan

Plant Replacement Program

This Tumby Bay Plant and Equipment Asset Management Plan covers all major items of plant and equipment – See Appendix 1.

Key stakeholders in the preparation and implementation of this Plant and Equipment Asset Management Plan are:

T.J. Smith Chief Executive Officer

D.C. Watson Deputy CEO

D.M. Windsor Manager Works

2.2 Goals and Objectives of Asset Management

The Council exists to provide services to its community. Some of these services are provided through the use of various plant and equipment assets. Council purchases most plant items through a tender process to ensure competitive pricing and value in provision of services.

Council's goal in managing plant and equipment assets is to meet the required level of service in the most cost effective manner for present and future consumers. The key elements of plant and equipment asset management are:

- Taking a life cycle approach,
- Developing cost-effective management strategies for the long term,
- Maintaining the current level of service and monitoring performance,
- Understanding and meeting the demands of growth through demand management and plant investment,
- Managing risks associated with asset failures,
- Sustainable use of physical resources,
- Continuous improvement in asset management practices,
- Provision of adequate funds for routine maintenance.

This Plant and Equipment Asset Management Plan is prepared under the direction of Council's values, vision and, strategic themes.

Council's values:

Balanced - We recognise the need to retain the qualities that define our district, while providing opportunities for our communities to grow, excel and thrive in an inclusive environment.

Responsive - We are responsive and adaptable to new, emerging and changing needs.

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Responsible - We are financially responsible and transparent in our decision making to ensure the sustainability of our Council and services.

Excellence - We continuously explore ways to improve how we deliver services and infrastructure efficiently and sustainably.

Council's vision:

"We are a district of vibrant, engaged communities. Our residents, businesses and visitors enjoy a relaxed lifestyle that our seaside and rural location affords, a pristine natural environment and a regional centre that is not compromised in character or services."

Relevant Council themes and how these are addressed in this Plant and Equipment Asset Management Plan are:

Table 2.2 - Council Themes and how these are addressed in this Plan.

Theme	Strategies	How Themes and Strategies are addressed in IAMP
Quality Services and Infrastructure	Continue to develop and review asset management plans and the long term financial management plan to ensure effective management of assets over the short and long term.	Routine maintenance to be carried out in a timely and efficient manner. Plant replacement programs to be reviewed annually as part of budget process.

2.3 Plan Framework

Key elements of the plan are:

- Levels of Service – customer expectations and legislative requirements;
- Future Demand – how this will impact on future service delivery and how this is to be met;
- Life Cycle Management – how Council will manage its existing and future assets to provide the required services;
- Financial Summary – what funds are required to provide the required services;
- Asset Management Practices – financial systems and capitalisation thresholds;
- Monitoring – how the plan will be monitored to ensure it is meeting Council's outcomes and strategies;

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3. LEVELS OF SERVICE

3.1 Customer Research and Expectations

Council conducted an extensive survey of its communities during its recent Strategic Plan review and received an excellent participation rate in excess of 25%. This information has been used in the formation of Council's current suite of strategic plans including this version of the Plant and Equipment Asset Management Plan.

3.2 Legislative Requirements

Council has to meet many legislative requirements including Australian and State legislation and State regulations. These include:

Table 3.2 - Legislative Requirements

Legislation	Requirement
Local Government Act	Sets out role, purpose, responsibilities and powers of local government including the preparation of a Long Term Financial Plan supported by asset management plans for sustainable service delivery.
Work Health and Safety Act	Sets out the role, purpose responsibilities and powers of an employer in providing a safe work place for their employees, contractors, volunteers, etc.

4. FUTURE DEMAND

4.1 Demand Forecast

Factors affecting demand include population change, changes in demographics, seasonal factors, consumer preferences and expectations, economic factors, environmental awareness, etc.

Demand factor trends and impacts on service delivery are summarised in Table 4.1.

Table 4.1 - Demand Factors, Projections and Impact on Services

Demand factor	Present position	Projection	Impact on services
Population	2160 residents	It is envisaged that population will not vary greatly unless a major development such as a port or mine were to be established on the Peninsula.	Road networks would be subject to increased traffic flows.
Climatic Change	Limited water is used in road construction	Increase in usage may become necessary.	Plant replacement program may need to be varied.

4.2 Changes in Technology

Technology changes may have some impact on the types of plan and equipment used for delivery of services within the district.

4.3 Demand Management Plan

Demand for new services will be managed through a combination of managing existing assets, upgrading of existing assets and providing new assets to meet demand and demand management.

4.4 New Assets from Growth

Should new assets be required to meet growth; Council may need to consider a combination of funding options including loans, grants and general revenue in determining the affordability of such items. Un-forecast growth would also provide additional rate revenue to assist Council in funding any new services and facilities that may be required.

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5. LIFECYCLE MANAGEMENT PLAN

The lifecycle management plan details how Council plans to manage and operate the assets to continue to provide the current service level.

5.1 Background Data

5.1.1 Physical parameters

The assets covered by this Plant and Equipment Asset Management Plan are shown in Appendix 1 – Schedule of Plant and Equipment.

The age profile of Council's assets is shown in Appendix 1.

5.1.2 Asset condition

Council does not assign condition ratings to its plant and equipment, however the current plant replacement program aims to achieve plant replacements within optimum timeframes.

5.1.3 Asset valuations

The value of assets as at 1st July, 2019 covered by this Plant and Equipment Asset Management Plan is summarised below.

Current Replacement Cost	\$3,354,000
Accumulated Depreciation	\$1,185,000
Depreciated Replacement Cost	\$2,169,000
2018/2019 Depreciation Expense	\$ 225,000

5.2 Routine Maintenance Plan

Routine maintenance is the regular on-going work that is necessary to keep assets operating, including instances where portions of the asset fail and need immediate repair to make the asset operational again.

5.2.1 Maintenance plan

Maintenance includes reactive, planned and cyclic maintenance work activities.

Reactive maintenance is unplanned repair work carried out in response to break-downs and management/supervisory directions.

Planned maintenance is repair work that is identified and managed through regular servicing and inspection generally based on hours of use or mileage.

Council does not segregate its plant and equipment maintenance into these categories. An estimate of maintenance expenditure trends are shown in Table 5.3.1

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Table 5.3.1 – Maintenance Expenditure Trends

Year	Maintenance Expenditure
2016/17	\$116,000
2017/18	\$143,000
2018/19	\$158,000

Maintenance expenditure levels are considered to be adequate to meet required service levels.

5.2.2 Standards and specifications

Maintenance work is carried out in accordance with plant and equipment service schedules and operating manuals.

5.2.3 Summary of future maintenance expenditures

Future maintenance expenditure is forecast based on present day values.

Maintenance is funded from Council's operating budget

5.3 Renewal/Replacement Plan

Renewal expenditure is major work which does not increase the asset's design capacity but restores, rehabilitates, replaces or renews an existing asset to its original service potential. Any expenditure over and above restoring an asset to original service potential is upgrade or new plant and equipment expenditure.

5.3.1 Renewal plan

Assets requiring renewal are identified from estimates of remaining life obtained from the asset replacement program

Renewal will be undertaken in line with Council policy and will endeavour to replace plant at its optimum changeover point to avoid major repairs and disruptions to work programs.

5.3.2 Renewal standards

Renewal of plant items is carried out in accordance with the plant and equipment specifications for that particular item.

5.3.3 Summary of future renewal expenditure

Projected future renewal expenditures are forecast to increase over time as items are renewed. Note that all costs have been based on present day values.

The projected capital renewal program is shown in Appendix 2.

Renewals are to be funded from Council's capital plant and equipment program.

5.4 Creation/Acquisition/Upgrade Plan

New Plant and equipment are those items that are not replacing an existing asset.

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New plant and equipment purchases are identified by Council staff and approved during Council's annual budget process..

No future upgrade/new plant items have been identified for purchase at this time.

5.5 Disposal Plan

Disposal includes any activity associated with disposal of a decommissioned asset including sale and wrecking. Council's plant replacement program incorporates the sale and or trade of plant at the time of replacement. There are no plant or equipment assets identified as surplus to requirements within the time frame of this plan.

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6. FINANCIAL SUMMARY

This section contains the financial requirements resulting from all the information presented in the previous sections of this Plant and Equipment Asset Management Plan. The financial projections will be improved as further information becomes available on desired levels of service and current and projected future asset performance.

6.1 Financial Statements and Projections

The financial projections are shown below for planned maintenance, depreciation and capital expenditure (renewal and upgrade/expansion/new assets) works.

Planned Capital Renewal Expenditure

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2020/21	\$327,100	2025/26	\$151,000
2021/22	\$609,000	2026/27	\$665,600
2022/23	\$179,600	2027/28	\$345,600
2023/24	\$1,288,600	2028/29	\$185,100
2024/25	\$625,100	2029/30	\$220,000

Future Annual Maintenance & Depreciation Expenditure

<u>Year</u>	<u>Mtce</u>	<u>Dep'n</u>	<u>Total</u>
2020/21	\$145,000	\$239,000	\$384,000
2021/22	\$145,000	\$239,000	\$384,000
2022/23	\$145,000	\$239,000	\$384,000
2023/24	\$145,000	\$239,000	\$384,000
2024/25	\$145,000	\$239,000	\$384,000
2025/26	\$145,000	\$239,000	\$384,000
2026/27	\$145,000	\$239,000	\$384,000
2027/28	\$145,000	\$239,000	\$384,000
2028/29	\$145,000	\$239,000	\$384,000
2029/30	\$145,000	\$239,000	\$384,000

6.1.1 Sustainability of service delivery

There are two key indicators for financial sustainability that have been considered in the analysis of the services provided by this asset category, these being long term life cycle costs and medium term costs over the 10 year financial planning period.

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Long Term - Life Cycle Cost

Life cycle costs (or whole of life costs) are the average costs that are required to sustain the service levels over the longest asset life. Life cycle costs include maintenance and asset consumption (depreciation expense). The annual average life cycle cost for the plant and equipment covered in this Asset Management Plan is \$384,000.

Life cycle costs can be compared to life cycle expenditure to give an indicator of sustainability in service provision. Life cycle expenditure includes maintenance plus capital renewal expenditure. Life cycle expenditure will vary depending on the timing of asset renewals. The capital renewal expenditure averages approximately \$460,000 per annum. The average maintenance costs are estimated to be \$145,000 giving a total of \$605,000 per annum.

A gap between life cycle costs and life cycle expenditure gives an indication as to whether present consumers are paying their share of the assets they are consuming each year. The purpose of this Plant and Equipment Asset Management Plan is to identify levels of service that the community needs and can afford and develop the necessary long term financial plans to provide the service in a sustainable manner.

In the current Plant and Equipment Asset Management Plan; life cycle expenditure exceeds life cycle costs resulting in a positive gap for this class of assets.

Medium Term – 10 year financial planning period

This Plant and Equipment Asset Management Plan identifies the estimated maintenance and capital expenditures required to provide an agreed level of service to the community over a 10 year period. Cost projections are included in Council's Long Term Financial Plan to ensure funding of these assets in a sustainable manner.

This may be compared to existing or planned expenditures in the 10 year period to identify any gap. In a core Plant and Equipment Asset Management Plan, a gap is generally due to increasing asset renewals.

No gap has been identified between projected asset renewals, planned asset renewals and funding of this plan.

Council's Long Term Financial Plan will incorporate the projections included within this plan. The total maintenance and capital renewal expenditure required over the 10 years is \$6.05m.

6.2 Funding Strategy

Projected expenditure identified in Section 6.1 is to be funded from Council's operating and capital budgets. The funding strategy is detailed in the Council's 10 year Long Term Financial Plan.

Achieving the financial strategy will require use of Council revenue and loan funds.

6.3 Valuation Forecasts

Asset values are forecast to remain constant as no major additional assets are envisaged.

Depreciation expense values are forecast in line with asset values.

The depreciated replacement cost (current replacement cost less accumulated depreciation) will vary over the forecast period depending on the rates of addition of new assets, disposal of old assets and consumption and renewal of existing assets.

6.4 Key Assumptions made in Financial Forecasts

This section details the key assumptions made in presenting the information contained in this Plant and Equipment Asset Management Plan and in preparing forecasts of required operating and capital expenditure and asset values, depreciation expense and carrying amount estimates. It is presented to

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enable readers to gain an understanding of the levels of confidence in the data behind the financial forecasts.

Key assumptions made in this infrastructure and asset management plan are:

- Present service levels will remain constant for the life of this Asset Management Plan.
- Planned maintenance and depreciation expenditure is based on present day values.

Accuracy of future financial forecasts may be improved in future revisions of this Plant and Equipment Asset Management Plan by the following actions.

- Revision of maintenance expenditure levels
- Current asset valuations

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7. ASSET MANAGEMENT PRACTICES

7.1 Accounting/Financial Systems

Civica - Local Government Authority Software

The Deputy CEO is responsible for the Council's accounting functions.

Council is required to comply with the Australian Accounting Standards and Regulations under the Local Government Act, 1999.

Council has a threshold policy in relation to capital and maintenance expenses. Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds the materiality threshold and the following threshold applies:-

Plant and Equipment \$10,000

7.2 Plant and Equipment Asset Management Systems

Details of all plant and equipment assets held by Council are maintained in asset registers within Council's Authority software system.

The Plant and Equipment Asset Management System is linked to Council's Strategic Plan and 10 year Long Term Financial Plan.

The Chief Executive Officer, Deputy CEO and Manager Works are all responsible for the implementation

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8. PLAN MONITORING

8.1 Performance Measures

The effectiveness of the Plant and Equipment Asset Management Plan can be measured in the following ways:

- The degree to which the required cashflow identified in this Plant and Equipment Asset Management Plan are incorporated into council's Long Term Financial Plan;

8.2 Monitoring and Review Procedures

This Plant and Equipment Asset Management Plan will be reviewed during annual budget preparation and amended to recognise any changes in service levels and/or resources available as a result of the budget decision process.

The Plan has a life of 4 years and is due for revision and updating within 2 years of each Council election.

REFERENCES

Council, 'Strategic Management Plan 2020 – 2030,

10 Year Long Term Financial Plan


Council Annual Budget.

APPENDICES

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APPENDIX 1

DISTRICT COUNCIL OF TUMBY BAY

SCHEDULE OF PLANT AND EQUIPMENT

<u>Plant No</u>	<u>Machine Make</u>	<u>Year of Purchase</u>
Plant 28	Stone Roller	1989/1990
Plant 111	Combination Drum Roller	2005/2006
Plant 119	Tag Trailer	2005/2006
Plant 134	Caterpillar 434E Backhoe	2008/2009
Plant 138	Caterpillar Vibratory Roller	2009/2010
Plant 139	Case Tractor	2009/2010
Plant 140	Pahl Combination Roller	2009/2010
Plant 145	Volvo Truck	2010/2011
Community Bus	Toyota Coaster	2010/2011
Plant 150	Nissan Patrol	2011/2012
Plant 152	Caterpillar Loader	2011/2012
Plant 153	Pahl Combination Roller	2011/2012
Plant 160	New Holland Tractor	2012/2013
Plant 163	Caterpillar Grader	2012/2013
Plant 166	Isuzu GIGA Tipper	2013/2014
Plant 172	Komatsu Grader	2014/2015
Plant 176	Bandit 9" Woodchipper	2015/2016
Plant 178	Komatsu Grader	2015/2016
Plant 181	Gianni Ferrari Mower	2016/2017
Plant 182	Isuzu DMax Utility	2016/2017
Plant 183	Isuzu DMax Utility	2016/2017
Plant 185	Toyota Prado	2017/2018
Plant 186	Isuzu DMax Utility	2017/2018
Plant 187	Isuzu DMax Utility	2017/2018
Plant 188	Isuzu Tipper	2017/2018
Plant 189	Toyota Hilux	2018/2019
Plant 190	Toyota Prado	2018/2019
Plant 191	Toyota Prado	2018/2019
Plant 192	Mazda BT-50	2018/2019
Plant 193	Mazda BT-50	2018/2019
Plant 194	Utility	2018/2019
Plant 195	Kubota Mower - Pending	2019/2020
Plant 196	Utility - Pending	2019/2020
Plant 197	Utility - Pending	2019/2020
Plant 198	Utility - Pending	2019/2020


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APPENDIX 2

DISTRICT COUNCIL OF TUMBY BAY

PLANT AND EQUIPMENT CAPITAL RENEWAL PROGRAM - AQUISITIONS

<u>Year</u>	<u>Plant</u>	<u>Capital Cost</u>	
2020/21	Utility (CWMS) (4x2-M)	\$ 35,000	
	Utility (C&M) (4x4-M)	\$ 43,600	
	Utility (WS)	\$ 48,500	
	Wagon (CEO)	\$ 58,000	
	Wagon (WM)	\$ 58,000	
	Combination Roller	<u>\$ 84,000</u>	\$ 327,100
2021/22	Utility (C&M) (4x2-S)	\$ 29,000	
	Utility (C&M) (4x2-S)	\$ 29,000	
	Utility (C&M) (4x2-M)	\$ 35,000	
	Utility (DCEO)	\$ 58,000	
	Wagon (MES)	\$ 58,000	
	Grader	<u>\$ 400,000</u>	\$ 609,000
2022/23	Utility (C&M) (4x2-S)	\$ 29,000	
	Utility (CO)	\$ 44,100	
	Utility (WS)	\$ 48,500	
	Wagon (WM)	<u>\$ 58,000</u>	\$ 179,600
2023/24	Utility (P&G) (4x2-M)	\$ 35,000	
	Utility (P&G) (4x2-M)	\$ 35,000	
	Utility (P&G) (4x4-M)	\$ 43,600	
	Wagon (CEO)	\$ 58,000	
	Backhoe	\$ 170,000	
	Community Bus	\$ 195,000	
	Grader	\$ 376,000	
	Grader	<u>\$ 376,000</u>	\$1,288,600
2024/25	Utility (CWMS) (4x2-M)	\$ 35,000	
	Utility (C&M) (4x4-M)	\$ 43,600	
	Utility (WS)	\$ 48,500	
	Utility (DCEO)	\$ 58,000	
	Wagon (WM)	\$ 58,000	
	Wagon (MES)	\$ 58,000	
	Combination Roller	\$ 84,000	
	Tractor	<u>\$ 240,000</u>	\$ 625,100


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DISTRICT COUNCIL OF TUMBY BAY

PLANT AND EQUIPMENT CAPITAL RENEWAL PROGRAM - AQUISITIONS

<u>Year</u>	<u>Plant</u>	<u>Capital Cost</u>	
2025/26	Utility (C&M) (4x2-S)	\$ 29,000	
	Utility (C&M) (4x2-S)	\$ 29,000	
	Utility C&M) (4x2-M)	\$ 35,000	
	Woodchipper	<u>\$ 58,000</u>	\$ 151,000
2026/27	Utility (C&M) (4x2-S)	\$ 29,000	
	Utility (CO)	\$ 44,100	
	Utility (WS)	\$ 48,500	
	Wagon (CEO)	\$ 58,000	
	Wagon (WM)	\$ 58,000	
	Mower	\$ 69,000	
	Combination Roller	\$ 84,000	
	Loader	<u>\$ 275,000</u>	\$ 665,600
2027/28	Utility (P&G) (4x2-M)	\$ 35,000	
	Utility (P&G) (4x2-M)	\$ 35,000	
	Utility (P&G) (4x4-M)	\$ 43,600	
	Utility (DCEO)	\$ 58,000	
	Wagon (MES)	\$ 58,000	
	Truck	<u>\$ 116,000</u>	\$ 345,600
2028/29	Utility (CWMS) (4x2-M)	\$ 35,000	
	Utility (C&M) (4x4-M)	\$ 43,600	
	Utility (WS)	\$ 48,500	
	Wagon (WM)	<u>\$ 58,000</u>	\$ 185,100
2029/30	Utility (C&M) (4x2-S)	\$ 29,000	
	Utility (C&M) (4x2-S)	\$ 29,000	
	Mower	\$ 29,000	
	Utility (C&M) (4x2-M)	\$ 35,000	
	Vibrating Roller	\$ 40,000	
	Wagon (CEO)	\$ 58,000	\$ 220,000


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DISTRICT COUNCIL OF TUMBY BAY

PLANT AND EQUIPMENT CAPITAL RENEWAL PROGRAM – DISPOSALS

<u>Year</u>	<u>Plant</u>	<u>Trade Value</u>	
2020/21	Utility (CWMS) (4x2-M)	\$ 17,500	
	Combination Roller	\$ 19,000	
	Utility (C&M) (4x4-M)	\$ 22,500	
	Utility (WS)	\$ 30,000	
	Wagon (CEO)	\$ 37,000	
	Wagon (WM)	<u>\$ 37,000</u>	\$ 163,000
2021/22	Utility (C&M) (4x2-S)	\$ 14,500	
	Utility (C&M) (4x2-S)	\$ 14,500	
	Utility (C&M) (4x2-M)	\$ 17,000	
	Utility (DCEO)	\$ 37,000	
	Wagon (MES)	\$ 37,000	
	Grader	<u>\$ 130,000</u>	\$ 250,000
2022/23	Utility (C&M) (4x2-S)	\$ 14,500	
	Utility (CO)	\$ 23,500	
	Wagon (WS)	\$ 30,000	
	Wagon (WM)	<u>\$ 37,000</u>	\$ 105,000
2023/24	Utility (P&G) (4x2-M)	\$ 17,000	
	Utility (P&G) (4x2-M)	\$ 17,000	
	Utility (P&G) (4x4-M)	\$ 22,500	
	Wagon (CEO)	\$ 37,000	
	Backhoe	\$ 45,000	
	Community Bus	\$ 65,000	
	Grader	\$ 110,000	
	Grader	<u>\$ 110,000</u>	\$ 423,500
2024/25	Utility (CWMS) (4x2-M)	\$ 17,500	
	Combination Roller	\$ 19,000	
	Utility (C&M) (4x4-M)	\$ 22,500	
	Utility (WS)	\$ 30,000	
	Utility (DCEO)	\$ 37,000	
	Wagon (WM)	\$ 37,000	
	Wagon (MES)	\$ 37,000	
	Tractor	<u>\$ 80,000</u>	\$ 280,000


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DISTRICT COUNCIL OF TUMBY BAY

PLANT AND EQUIPMENT CAPITAL RENEWAL PROGRAM – DISPOSALS

<u>Year</u>	<u>Plant</u>	<u>Trade Value</u>	
2025/26	Utility (C&M) (4x2-S)	\$ 14,500	
	Utility (C&M) (4x2-S)	\$ 14,500	
	Woodchipper	\$ 16,000	
	Utility (C&M) (4x2-M)	<u>\$ 17,000</u>	\$ 62,000
2026/27	Utility (C&M) (4x2-S)	\$ 14,500	
	Mower	\$ 18,000	
	Combination Roller	\$ 19,000	
	Utility (CO)	\$ 23,500	
	Utility (WS)	\$ 30,000	
	Wagon (CEO)	\$ 37,000	
	Wagon (WM)	\$ 37,000	
	Loader	<u>\$ 75,000</u>	\$ 254,000
2027/28	Utility (P&G) (4x2-M)	\$ 17,000	
	Utility (P&G) (4x2-M)	\$ 17,000	
	Utility (P&G) (4x4-M)	\$ 22,500	
	Truck	\$ 33,000	
	Utility (DCEO)	\$ 37,000	
	Wagon (MES)	<u>\$ 37,000</u>	\$ 163,500
2028/29	Utility (CWMS) (4x2-M)	\$ 17,500	
	Utility (C&M) (4x4-M)	\$ 22,500	
	Utility (WS)	\$ 30,000	
	Wagon (WM)	<u>\$ 37,000</u>	\$ 107,000
2029/30	Mower	\$ 6,500	
	Vibrating Roller	\$ 9,000	
	Utility (C&M) (4x2-S)	\$ 14,500	
	Utility (C&M) (4x2-S)	\$ 14,500	
	Utility (C&M) (4x2-M)	\$ 17,000	
	Wagon (CEO)	<u>\$ 37,000</u>	\$ 98,500

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APPENDIX 3

DISTRICT COUNCIL OF TUMBY BAY

SCHEDULE OF PLANNED MAINTENANCE, DEPRECIATION & CAPITAL EXPENDITURE FOR PLANT AND EQUIPMENT

<u>Year</u>	<u>Mtce</u>	<u>Depn</u>	<u>Total</u>	<u>Capital</u>
2020/21	\$ 145,000	\$ 239,000	\$ 384,000	\$ 327,100
2021/22	\$ 145,000	\$ 239,000	\$ 384,000	\$ 609,000
2022/23	\$ 145,000	\$ 239,000	\$ 384,000	\$ 179,600
2023/24	\$ 145,000	\$ 239,000	\$ 384,000	\$1,288,600
2024/25	\$ 145,000	\$ 239,000	\$ 384,000	\$ 625,100
2025/26	\$ 145,000	\$ 239,000	\$ 384,000	\$ 151,000
2026/27	\$ 145,000	\$ 239,000	\$384,000	\$ 665,600
2027/28	\$ 145,000	\$ 239,000	\$ 384,000	\$ 345,600
2028/29	\$ 145,000	\$ 239,000	\$ 384,000	\$ 185,100
2029/30	\$ 145,000	\$ 239,000	\$ 384,000	\$ 220,000

DISTRICT COUNCIL OF TUMBY BAY

REPORT

Assessment of Asset Condition and Remaining/Useful Life for Plant and Equipment Assets

Objective

To assess the condition and useful life of Plant and Equipment assets.

Scope

This report covers the assessment of the condition and useful life of Council's plant and equipment.

Background

Council's plant and equipment comprises.

Vehicle No.	Type	Rego No.
Plant 28	Lincoln Stone Roller	TYU - 642
Plant 111	Combination Drum Roller	GVP - 125
Plant 119	Tag Trailer	YGI - 486
Plant 134	Cat 434E Backhoe	S59 - SPJ
Plant 138	Caterpillar Vibratory Roller	S96 - SRS
Plant 139	Case Tractor	S92 - SRB
Plant 140	Pahl Combination Roller	S84 - SPZ
Plant 145	Volvo FM11 Truck	SB4 - 6DZ
Community Bus	Toyota Coaster	SB3 - 8CZ
Plant 150	Nissan Patrol	S647 - ALY
Plant 152	Caterpillar 930H Loader	S30 - SUY
Plant 153	Pahl Combination Roller	SY9 - 2AI
Plant 160	New Holland Tractor	S07 - SWH
Plant 163	Caterpillar Grader	S39 - SWX
Plant 166	Isuzu GIGA Tipper	SBO - 7HP
Plant 172	Komatsu Grader	S43 - SZS
Plant 176	Bandit 9" Woodchipper	S44 - SXX
Plant 178	Komatsu Grader	S56 - SBE
Plant 181	Gianni Ferrari Mower	No Rego
Plant 182	Isuzu DMax Utility (C&M)	S482 - BRF
Plant 183	Isuzu DMax Utility (CWMS)	S483 - BRF
Plant 185	Toyota Prado (CEO)	S650 - BOB
Plant 186	Isuzu DMax Utility (C&M)	S513 - BTW
Plant 187	Isuzu DMax Utility (C&M)	S524 - BTW
Plant 188	Isuzu Tipper	SB6 - 6NX
Plant 189	Toyota Hilux (DCEO)	S274 - BUZ
Plant 190	Toyota Prado (MES)	S272 - BUZ
Plant 191	Toyota Prado (WM)	S273 - BUZ
Plant 192	Mazda BT-50 (WS)	S282 - BWR

Plant 193	Mazda BT-50 (CO)	S996 - BXP
Plant 194	Utility (C&M)	S316 - BZD
Plant 195	Kubota Mower - Pending	TBA
Plant 196	Utility (P&G) - Pending	TBA
Plant 197	Utility (P&G) - Pending	TBA
Plant 198	Utility (P&G) - Pending	TBA

Council's financial statements report the plant & equipment asset class as at 30 June 2019.

Current Replacement Cost	\$3,354,000
Accumulated Depreciation	\$1,185,000
Depreciated Replacement Cost	\$2,169,000

The depreciation expense for the period ending 30 June 2019 was \$225,000

Current Useful Life Estimates

Council currently uses the following useful life estimates

Utilities & Wagons	2-4	Years
Graders	8-9	Years
Mowers & Chippers	10	Years
5 Tonne Truck	10	Years
Loader & Backhoe	15	Years
Vibe & Combination Rollers	15-20	Years
Tractors	15-20	Years
Prime Mover & Tipper	20	Years
Community Bus	25	Years
Tag Trailer	25	Years
Stone Roller	40	Years

The useful life estimates have been calculated and adjusted over time based on Council's current replacement cycles.

Condition assessment

All Council plant and equipment has been assessed in very good condition with an estimated useful life that will provide the future economic benefits to the council and community until it is replaced, renewed or disposed of.

Conclusions

Council's current plant replacement program which is funded through 4 year loan borrowings has proven very successful with all plant and equipment maintained in very good condition.

T.J. Smith
Chief Executive Officer
27/02/2020

District Council of Tumby Bay

Plant and Equipment Asset Management Plan

Plant Replacement Program

Plant	No	Purchase	Status	Yrs Held	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Lincoln Stone Roller	28	89/90	New	40										
Combination Roller	111	05/06	New	15	Medium									
Tag Trailer	119	05/06	New	25										
Caterpillar Backhoe	134	08/09	New	15				Major						
Caterpillar Vib Roller	138	09/10	New	20										Minor
Case Tractor	139	09/10	New	15					Major					
Combination Roller	140	09/10	New	15					Medium					
Volvo Prime Mover	145	10/11	New	20										
Toyota Bus	NA	10/11	S/H	25				Major						
Nissan Patrol - Utility (C&M) (4x2-M)	150	11/12	New	4		Minor				Minor				Minor
Caterpillar Loader	152	11/12	New	15							Major			
Pahl Combination Roller	153	11/12	New	15							Medium			
New Holland Tractor	160	12/13	New	20										
Caterpillar Grader	163	12/13	New	9		Major								
Isuzu GIGA Tipper	166	13/14	New	20										
Komatsu Grader	172	14/15	New	9				Major						
Bandit 9" Woodchipper	176	15/16	New	10						Minor				
Komatsu Grader	178	15/16	New	8				Major						
Gianni Ferrari Mower	181	16/17	New	10							Medium			
Isuzu Dmax Utility (C&M) (4x4-M)	182	16/17	New	4	Minor				Minor				Minor	
Isuzu Dmax Utility (CWMS) (4x2-M)	183	16/17	New	4	Minor				Minor				Minor	
Toyota Prado (CEO)	185	17/18	New	3	Minor			Minor			Minor			Minor
Isuzu Dmax Utility (C&M) (4x2-S)	186	17/18	New	4		Minor				Minor				Minor
Isuzu Dmax Utility (C&M) (4x2-S)	187	17/18	New	4		Minor				Minor				Minor
Isuzu Truck (5-Tonne)	188	17/18	New	10								Major		
Toyota Hilux (DCEO)	189	18/19	New	3		Minor			Minor			Minor		
Toyota Prado (MES)	190	18/19	New	3		Minor			Minor			Minor		
Toyota Prado (WM)	191	18/19	New	2	Minor		Minor		Minor		Minor		Minor	
Mazda BT-50 (WS)	192	18/19	New	2	Minor		Minor		Minor		Minor		Minor	
Mazda BT-50 (CO)	193	18/19	New	4			Minor				Minor			
Utility (C&M) (4x2-S)	194	18/19	New	4			Minor				Minor			
Kubota Mower	195	19/20	New	10										Minor
Isuzu Dmax Utility (P&G) (4x4-M)	196	19/20	New	4				Minor				Minor		
Isuzu Dmax Utility (P&G) (4x2-M)	197	19/20	New	4				Minor				Minor		
Isuzu Dmax Utility (P&G) (4x2-M)	198	19/20	New	4				Minor				Minor		