

ASSET MANAGEMENT POLICY #12.3.10

POLICY STATEMENT

The purpose of the Asset Management Policy is to provide direction for the recognition, recording and reporting of Tangible Capital Assets (TCA) on a consistent basis. This Policy involves the implementation of asset management practices that enable the coordinated, cost effective and sustainable approach which involves all County departments, stakeholders, citizens and Council. The intent of asset management is to maximize benefits, manage risk and provide satisfactory levels of service to the community in a sustainable manner which:

- Achieves the Council's vision of "Strong Proactive Leadership, Safe Progressive Communities", and
- Ensure long-term sustainability and to demonstrate fiscal stewardship.

This Policy applies to the lifecycle management activities of physical assets that are owned by the County of Wetaskiwin No. 10, which may have a material impact on the capital and/or operating budget. This Policy is the bridge between the Organizational Strategic Plan and the Asset Management Strategy and will:

- Prescribe the accounting treatment for tangible capital assets in order to achieve consistent recording of tangible capital assets; and
- Govern procedures to gather and maintain information needed to prepare financial statements.

Under the *Municipal Government Act*, the County is required to use accounting standards that are recommended by the Canadian Institute of Chartered Accountants (CICA) when preparing its annual financial statement. The CICA's Public Sector Accounting Board (PSAB) has established public sector standards requiring all capital assets to be reported at cost less accumulated depreciation. The Public Sector Accounting Handbook, Section 3150, Tangible Capital Assets, is the basis for developing this Policy.

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DEFINITIONS

Amortization means the reduction in value of an asset due to usage, passage of time, wear and tear, technological outdateding or obsolescence, depletion or other such factors. It is the method of attributing the historical or purchase cost of an asset across its useful life, roughly corresponding to normal wear and tear.

Asset means a physical object that is a significant economic resource and provides the delivery of a program or service.

Asset Management means the process of making decisions about the use and care of infrastructure to deliver services in a way that considers current and future needs, manages risks and opportunities and makes the best use of resources.

Asset Maintenance means the regular activities conducted to keep an asset functioning in its intended state. Maintenance activities are not considered capital investments.

Asset Renewal means the refurbishment or major maintenance of an asset that represents a capital investment and substantially extends the life of an asset.

Asset Replacement means the replacement of an asset that represents a capital investment.

Buildings means permanent, temporary or portable building structures, such as offices, garages, warehouses and recreation facilities intended to shelter persons and/or goods, machinery, equipment and working space.

Capital Lease is a lease with contractual terms that transfer substantially all the benefits and risks inherent in ownership of property to the County. For substantially all the benefits and risk of ownership to be transferred to the lessee, one or more of the following conditions must be met:

- there is reasonable assurance that the County will obtain ownership of the leased property by the end of the lease term;
- the lease term is of such a duration that the County will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span; or
- the lessor would be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement.

Capitalization Thresholds are the minimum value of an Asset that is to be recorded. Thresholds help to determine where expenditures are to be capitalized as assets and amortized or treated as a current year expense.

Contributed Assets means assets that have been transferred or donated to the County by another entity. These assets provide a future economic benefit controlled by the County.

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Cost means the gross amount of consideration given up to acquire, construct, develop or better an Asset.

Disposal means actions necessary to decommission, dispose or repurpose assets that are no longer required.

Engineered Structures means permanent structures such as roads, bridges, canals, dams, water and sewer and utility distribution and transmission systems, including plants and substations. Buildings, machinery and equipment used in conjunction with water systems, wastewater systems, storm water systems and electric generation will be considered engineered structures and will be included in a subclass for the minor classes of water, wastewater, storm water, and electric. This treatment is an exception to the recommended approach to classifying tangible capital assets in order to better report the cost of distribution and transmission systems.

Fair Value means the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

Grouped or Pooled Assets are assets that are homogenous in terms of their physical characteristics, usage and useful lives and have an individual unit value below the capitalization threshold but as a group are material in value.

Land includes land purchased or acquired for value for parks and recreation, building sites, infrastructure (highways, dams, bridges, tunnels, etc.) and other program use, but does not include land held for resale.

Land Improvements includes all improvements of a permanent nature such as parking lots, landscaping, lighting, pathways and fences.

Level of Service describes the outputs or deliverables (service) that are included in the County's strategic plan.

Life-cycle means the time interval that commences with the identification of the need for an asset and terminates with the disposal of the asset.

Long-term Financial Plan means a plan that documents the process of aligning financial capacity with long-term service objectives.

Residual Value means the estimated net realizable value of an Asset at the end of its useful life.

Stakeholder includes, but not limited to, internal and external partners, citizens and visitors.

Sustainability means meeting the needs of today without compromising the needs of future generations and requires the integration of environmental, economic and socio-cultural priorities into policies and programs and requires action at all levels – citizens, industry and governments.

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Tangible Capital Asset (TCA) means non-financial assets having physical substance that are acquired, constructed or developed, including land, land improvements, roads, buildings, vehicles, equipment, water mains, sewer mains and capital assets acquired by capital lease or through donation, which meet or exceed thresholds set out within that Policy.

Useful Life means a time determined based on the planned use of an asset and experience with other similar assets.

GUIDELINES

Forward Looking: The County of Wetaskiwin No. 10 shall operate in a manner that takes into account the financial effects on future generations and considers changing community circumstances and external economic risks to ensure a vibrant community for generations to come.

Operations Efficiency: The County of Wetaskiwin No. 10 will manage the assets in a manner that ensures that public resources are put to the best possible use and that full cost of asset ownership is considered in decision making.

Service: The County of Wetaskiwin No. 10 shall operate and manage the assets to ensure service delivery to the community in a manner that considers quality of life, long term costs, and risks.

PROCEDURES

Asset Acquisition: Decisions to acquire new assets will be based on an understanding that the asset supports the long term goals of the community and that the full life cost of ownership has been considered and incorporated into future operating and financial plans.

Asset Maintenance: For each asset, efficient maintenance strategies will be implemented that considers sustaining the desired service levels and seeks to minimize risk and the life cycle cost of ownership.

Asset Renewal/Replacements: Decisions to renew or replace an asset will consider risk, probability and consequences of asset failure, life cycle cost, and the impacts to the level of service.

Funding for Asset Renewals/Replacements: County Assets will be funded based on a long-term financial plan maintained and approved by Council on an annual basis This plan will consider the renewal and replacement of existing infrastructure and the impact to taxation and user fees. The timing for asset renewal/replacement will balance risk with cost and levels of service.

The long-term financial plan will identify how asset renewals/replacements will be financed, whether it will be through current revenues, reserve funds, or borrowing.

Asset Disposal: The utilization and function of all assets will be considered periodically together with the cost of operating and maintaining. Assets will be disposed of where it is determined that community resources can be applied to other uses with greater benefit.

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RECORDING AND VALUING ASSETS

Capitalization Threshold: Expenditures that meet both the criteria of a tangible capital asset and exceed the following capitalization thresholds will be recorded as a tangible capital asset:

Asset Description	Threshold
Land	No threshold
Land Improvements	\$5,000
Buildings	\$50,000
Engineered Structures	\$50,000
Machinery and Equipment	\$5,000
Vehicles	\$5,000
Cultural and Historical Assets	No threshold and not recorded as tangible capital asset

Tangible capital assets will be recorded at cost plus all ancillary charges necessary to place the asset in its intended location and condition for use. In the event the actual historical cost is unknown, the cost may be estimated using information such as insurance value, land title transfer value, or current cost discounted for inflation.

Purchased Assets: Total cost is the gross amount of consideration paid to acquire the asset. It includes all non-refundable taxes and duties, freight and delivery charges, installation, site preparation costs, and other relevant costs. It is net of any trade discounts or rebates. Cost of land includes purchase price plus legal fees, land registration fees, transfer taxes, etc. Costs include any costs to make the land suitable for intended use, such as pollution mitigation, demolition and site improvements that become part of the land. When two or more assets are acquired for a single purchase price, it is necessary to allocate the purchase price to the various assets acquired. Allocation will be based on the fair value of each asset at the time of acquisition or some other reasonable basis if fair value is not readily determinable.

Acquired, Constructed or Developed Assets: Total cost includes all costs directly attributable (e.g. construction, architectural and other professional fees) to the acquisition, construction, or development of the asset. Carrying costs such as internal design, inspection, administrative, and other similar costs may be capitalized. General administrative overhead is not capitalized. Capitalization of carrying costs ceases when no construction or development is taking place or when the tangible capital asset is ready for use.

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Capitalization of Interest Costs: Borrowing costs incurred for the acquisition, construction, and production of an asset that takes a substantial period of time to get ready for its intended use will be capitalized as part of the cost of that asset. Capitalization of interest costs will commence when expenditures are being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use are in progress. Capitalization will be suspended during periods in which active development is interrupted. Capitalization will cease when substantially all of the activities necessary to prepare the asset for its intended use are complete. If only minor modifications are outstanding, this indicates that substantially all of the activities are complete.

Donated or Contributed Assets: The costs of donated or contributed assets that meet the threshold are equal to the fair value at the date of construction or contribution. Fair value may be determined using market or appraisal values. Cost may be determined by an estimate of replacement cost discounted to determine fair value at the contribution date. Ancillary costs will be capitalized.

Capital Leases: May be recorded as a capital asset when the net present value of the future minimum lease payments or fair value, whichever is less, is more than \$10,000.

Betterments: Costs of betterments are considered to be part of the cost of a Tangible Capital Asset and may be added to the recorded cost of the related asset.

Componentization: Tangible Capital Assets will be accounted for using either the single asset (network) or component approach.

The following engineered structures will be accounted for using the component approach, which identifies major, significant components of the asset that have a unique historical cost and useful life:

- Water systems; and
- Wastewater systems

All other engineered structures will be accounted for using the network approach, which treats an asset as one unit even if the respective asset is comprised of a number of significant components.

Segmentation: Asset records for linear infrastructure may be separated by geographic location. For example, roads or waterworks may be recorded for each block, mile, subdivision, etc.

Pooling: Assets that are similar in type and cost with a unit value that exceeds the capitalization threshold, will be recorded as one asset. An example is bridges.

Groups: Some assets are similar in type and cost with a unit value below the capitalization threshold, but have a material value as a group, such as personal computers, furniture and fixtures and small moveable equipment. These items will not be capitalized and will be recorded as expenditures in the year of acquisition.

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Amortization Methods and Rates: The cost, less any residual value, of a Tangible Capital Asset with a limited life will be amortized over its useful life in a rational and systematic manner appropriate to its nature and use. The amortization method and estimate of useful life of the remaining unamortized portion will be reviewed as necessary.

Land is exempt from being amortized due to its permanent, continuing nature.

The County uses a straight-line method for calculating the annual amortization. The straight-line method assumes that the economic usefulness of an asset is the same each year and the repair and maintenance expense is essentially the same each period. The amortization amount is determined by dividing the original cost of the asset, less any residual value, by its estimated life. In the year of acquiring an asset, putting an asset into service or disposing of an asset, the County will generally record fifty percent (50%) of the annual amortization amount.

ASSET CLASSES

As defined in The Public Sector Accounting Handbook, Section 3150, Tangible Capital Assets, asset classes include:

- **Land**
- **Land Improvements**
- **Buildings**
- **Engineered Structures**
 - **Roadway System**
 - **Water System**
 - **Wastewater System**
 - **Storm System**
- **Machinery and Equipment**
- **Vehicles**
- **Cultural and Historical Assets**

RESPONSIBILITIES

Council:

- Approves Asset Management strategies and plans, as required, alongside the Organizational Strategic Plan.
- Approves asset funding through the annual budget and long-term financial plan.
- Approves Asset Management and Tangible Asset Policies.

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Asset Management Steering Committee:

- Is appointed by Senior Management and consists of County Administrator, Director of Public Works, Director of Agriculture Services, Director of Emergency Services, Director of Information Services and Director of Finance.
- Provides a forum for discussion of asset management strategy, integration and best practices.
- Leads the development of corporate asset management tools and practices and oversees their application across the organization.
- Liaises with Finance on financial matters.

Departments:

- Responsibility for Asset Management functions.
- Implement Asset Management Strategies.
- Notify the Director of Finance of the effective date when assets are disposed of, taken out of service, destroyed, or replaced due to obsolescence, scrapping, or dismantling.

Finance:

- Provides financial support to the departments.
- Responsible for the stewardship of the financial assets and records (ensure that the asset records are current, accurate and complete).
- Responsible for adjusting the asset register and recording a loss/gain on disposal.
- Conduct an asset inventory review annually to ensure asset records agree with physical assets.

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Appendix A

Maximum Useful Life Per Asset Class			
Major Class	Minor Class	Subclass	Estimated Useful Life (Years)
Land	General	Property	Not a depreciable asset
Land	Recreation	Parks	Not a depreciable asset
Land	Right-of-way	Developed	Not a depreciable asset
Land	Undeveloped Right-of-Way	Undeveloped	Not a depreciable asset
Cultural & Historical Sites	Cultural	Public art	Not a depreciable asset
Cultural & Historical Sites	Historical	Historical Site	Not a depreciable asset
Cultural & Historical Sites	Historical	Heritage site	Not a depreciable asset
Land Improvements	Parking lot	Gravel	15
Land Improvements	Parking lot	Asphalt	25
Land Improvements	Pathways	Pavement	20
Land Improvements	Pathways	Shale	15
Land Improvements	Pathways	Rubber	15
Land Improvements	Playground Structures		15
Land Improvements	Landscaping		25
Land Improvements	Fences	Chainlink	20
Land Improvements	Lakes/ponds	Fire Ponds	25
Land Improvements	Retaining Walls		20
Land Improvements	Outdoor Lighting		20
Buildings	Permanent Structures	Frame Construction	50
Buildings	Permanent Structures	Metal Construction	50
Buildings	Permanent Structures	Concrete Construction	50
Buildings	Portable Structures	Metal Construction	25
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Buildings	Portable Structures	Frame Construction	25
Buildings	Construction in progress		Not a depreciable asset
Engineered Structures	Bridges	Culverts	55
Engineered Structures	Bridges	Major	80
Engineered Structures	Bridges	Standard	65
Engineered Structures	Bridges	Portable (JimBob)	30
Engineered Structures	Roadway System	Curb & Gutter	30
Engineered Structures	Roadway System	Roads - Lane Gravel	15
Engineered Structures	Roadway System	Roads - Lane Oil	5
Engineered Structures	Roadway System	Roads - Lane Pavement	20
Engineered Structures	Roadway System	Roads - Local Gravel	15
Engineered Structures	Roadway System	Roads - Local Oil	5
Engineered Structures	Roadway System	Roads - Local Pavement	20
Engineered Structures	Roadway System	Roads - Collector Gravel	15
Engineered Structures	Roadway System	Roads - Collector Oil	5
Engineered Structures	Roadway System	Roads - Collector Pavement	20
Engineered Structures	Roadway System	Roads - Arterial Gravel	15
Engineered Structures	Roadway System	Roads - Arterial Oil	5
Engineered Structures	Roadway System	Roads - Arterial Pavement	20
Engineered Structures	Roadway System	Sidewalks Concrete	30
Engineered Structures	Roadway System	Sidewalks Pavement	30
Engineered Structures	Roadway System	Signs Traffic Control	30

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Engineered Structures	Roadway System	Signs Informational	30
Engineered Structures	Roadway System	Street Lights	30
Engineered Structures	Roadway System	Guard Rail W-Beam	30
Engineered Structures	Roadway System	Guard Rail Thrie-Beam	30
Engineered Structures	Roadway System	Guard Rail End Crash Protection	30
Engineered Structures	Roadway System	Construction in progress	Not a depreciable asset
Engineered Structures	Water System	Distribution System - Mains	75
Engineered Structures	Water System	Distribution System - Services	75
Engineered Structures	Water System	Hydrants/fire Protection	75
Engineered Structures	Water System	Plants & Facilities - Structures	45
Engineered Structures	Water System	Plants & Facilities - Equipment	45
Engineered Structures	Water System	Pumps, lift and transfer stations	45
Engineered Structures	Water System	Reservoirs	45
Engineered Structures	Water System	Construction in progress	Not a depreciable asset
Engineered Structures	Wastewater System	Collection System - Mains	75
Engineered Structures	Wastewater System	Collection System - Services	75
Engineered Structures	Wastewater System	Lagoons	45
Engineered Structures	Wastewater System	Plants & Facilities - Structures	45
Engineered Structures	Wastewater System	Plants & Facilities - Equipment	45
Engineered Structures	Wastewater System	Pumps, lift and transfer stations	45

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Engineered Structures	Wastewater System	Construction in progress	Not a depreciable asset
Engineered Structures	Solid Waste	Plants & Facilities - Structures	75
Engineered Structures	Solid Waste	Plants & Facilities – Compaction Equipment	75
Engineered Structures	Storm System	Catch Basins	75
Engineered Structures	Storm System	Collection System - Mains	75
Engineered Structures	Storm System	Collection System - Services	75
Engineered Structures	Storm System	Outfalls	75
Engineered Structures	Storm System	Pumps, lift and transfer stations	45
Engineered Structures	Storm System	Retention Ponds	75
Engineered Structures	Storm System	Treatment Facility	45
Engineered Structures	Storm System	Wetlands	75
Engineered Structures	Storm System	Construction in progress	Not a depreciable asset
Engineered Structures	Towers	Radio Towers	25
Engineered Structures	Parks	Park Improvements	25
Machinery and Equipment	Heavy Equipment	Backhoe	12
Machinery and Equipment	Heavy Equipment	Crawler	20
Machinery and Equipment	Heavy Equipment	Excavator	12
Machinery and Equipment	Heavy Equipment	Heavy Equipment Attachments	Determined by Attachment
Machinery and Equipment	Heavy Equipment	Motor Scraper	15
Machinery and Equipment	Heavy Equipment	Motor Grader	5

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Machinery and Equipment	Heavy Equipment	Pull Scraper	15
Machinery and Equipment	Heavy Equipment	Tractor-construction	20
Machinery and Equipment	Medium Equipment	Loader	20
Machinery and Equipment	Medium Equipment	Disc	15
Machinery and Equipment	Medium Equipment	Skid Steer	10
Machinery and Equipment	Medium Equipment	Tillers	20
Machinery and Equipment	Light Equipment	Mowers-riding	15
Machinery and Equipment	Light Equipment	Mowers-side arm	7
Machinery and Equipment	Light Equipment	Mowers-towing	7
Machinery and Equipment	Light Equipment	Packers	20
Machinery and Equipment	Light Equipment	Packers-contour	20
Machinery and Equipment	Light Equipment	ATV/UTV	10
Machinery and Equipment	Light Equipment	Tractor-mowing	20
Machinery and Equipment	Light Equipment	Tractor-yard	20
Machinery and Equipment	Emergency Services Equipment	Generator	25
Machinery and Equipment	Emergency Services Equipment	Fire Services Equipment	15
Machinery and Equipment	Emergency Services Equipment	Protective Services Equipment	15
Machinery and Equipment	Communications	Radio System	10
Machinery and Equipment	Communications	Telephone System	10
Machinery and Equipment	Fuel System	Fuel Storage & Stations	15

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Machinery and Equipment	Trailers	Compaction	15
Machinery and Equipment	Trailers	Fuel Tankard	10
Machinery and Equipment	Trailers	Heavy Duty	15
Machinery and Equipment	Trailers	Medium Duty	15
Machinery and Equipment	Trailers	Utility	15
Machinery and Equipment	Trailers	Transtor	15
Machinery and Equipment	Trailers	Water Tankard	15
Machinery and Equipment	Shop Equipment	Manlift	15
Machinery and Equipment	Shop Equipment	Crane	30
Machinery and Equipment	Shop Equipment	Compressor	10
Machinery and Equipment	Shop Equipment	Hoist	15
Machinery and Equipment	Shop Equipment	Hotsy	20
Machinery and Equipment	Shop Equipment	Scales	15
Machinery and Equipment	Bins	Ag Plastic	10
Machinery and Equipment	Bins	Tire Recycle	10
Machinery and Equipment	Bins	Transtor	10
Machinery and Equipment	Bins	Calcium Tank	10
Machinery and Equipment	Bins	Roll-off	10
Machinery and Equipment	Office Furniture & Equipment	Computer Equipment	5
Machinery and Equipment	Office Furniture & Equipment	Office Storage/shelving	15
Machinery and Equipment	Office Furniture & Equipment	Signage	25
Machinery and Equipment	Office Furniture & Equipment	Office Furniture	20

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Machinery and Equipment	Utility Equipment	Analyzer	10
Machinery and Equipment	Utility Equipment	Generator	10
Machinery and Equipment	Utility Equipment	Pumps	10
Machinery and Equipment	Recreation Equipment	Ice Resurfacers	20
Machinery and Equipment	GPS Equipment	Electronics	5
Machinery and Equipment	Ice Plants	Winfield Ice Plant	25
Vehicles	Light Duty (3/4 T and under)	Normal Usage	12
Vehicles	Light Duty (3/4 T and under)	Heavy Usage	7
Vehicles	Light Duty (3/4 T and under)	CPO	5
Vehicles	Medium Duty (over 3/4 T to single axle)	Normal Usage	12
Vehicles	Medium Duty (over 3/4 T to single axle)	Snowplow	12
Vehicles	Medium Duty (over 3/4 T to single axle)	Service	15
Vehicles	Medium Duty (over 3/4 T to single axle)	Sprayer	20
Vehicles	Heavy Duty (Tandem and over)	Garbage	20
Vehicles	Heavy Duty (Tandem and over)	Tandem	12
Vehicles	Heavy Duty (Tandem and over)	Roll-off Truck	12
Vehicles	Heavy Duty (Tandem and over)	Rock	15
Vehicles	Fire Trucks	Pumper	25
Vehicles	Fire Trucks	Tanker	25
Vehicles	Fire Trucks	Mini-pumper	25
Vehicles	Fire Trucks	Bush Truck	25
Vehicles	Fire Trucks	Rescue Van	25