

SECTION VIII--COUNTY HIGHWAY DEPARTMENT

**APPENDIX C
EQUIPMENT RENTAL RATE**

For the Year Ended December 31, 20____
Class of Equipment = Truck Unit No. = P55

	Current Year Actual Cost -----	Rate of Projected Expenditures -----	Following Year Pro- jected Cost -----
Supplies Used:			
Gasoline, Oil, Diesel Fuel	\$ 64,808.00		
Tires, Tubes	1,527.00		
Other	-----		
Total Supplies	66,335.00	x 105%	\$ 69,652.00
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Repairs:			
Parts Used	20,620.00		
Direct Labor	16,957.00		
Commercial Labor	3,158.00		
Other	68.00		

Total Repairs	40,803.00	x 105%	42,844.00
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Overhead:			
Depreciation	23,833.00	x 100%	23,833.00
Indirect Labor Costs	1,984.00	x 105%	2,083.00
Indirect Equipment Costs	38,840.00	x 105%	40,782.00
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Total Overhead	64,657.00		66,698.00
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Total Actual Costs and Projected Costs	\$ 171,795.00		\$179,194.00
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Actual Hours Operated and Projected	10,517 Hours		10,580 Hours
Actual & Projected Rental Rate (Total cost/hours operated)	\$16.33/hour		\$16.94/hour

- Notes:
- (1) All units of a specific class of equipment will be averaged yearly to determine a new rental rate to be applied the following year.
 - (2) The above example is projecting expenditures to be 5 percent greater than actual previous year expenditures except for depreciation expense which is the same.
 - (3) The current year actual rental rate cost may, but does not have to, be recomputed to all current year projects which used an estimated rental rate.
 - (4) The figures used above do not relate to any previous examples of this section.