

Capital Assets of Local Governments
Suggested Useful Lives

<u>Asset Type</u>	<u>Examples</u>	<u>Depreciable Life in years</u>
<u>Non-Infrastructure</u>		
Furniture, office equipment	Desks, tables, chairs	5
Computer Hardware	Monitors, CPU, printer	5
Telephone Equipment		10
Motor Vehicles		
Cars and light trucks		5
Busses	School, City	8-10
Fire trucks		15
Buildings - Temporary	T-buildings, other portable	25
Buildings		40
HVAC Systems	Air-conditioners, heating, ventilation systems	20
Roofing		20
Carpet Replacement		7
Electrical\Plumbing		30
Kitchen Equipment	Appliances	12
Heavy Construction Equipment	Backhoes, Trucks, Dozers, front-end loaders, Large Tractors	5-10
Engineering, Scientific Equipment	Lab Equipment	10
Firefighting Equipment	Ladder, hoses	10
Police Special Equipment		10
Medical Equipment		5
Traffic Control Equipment	Stoplights	10
Radio, communications equipment	Mobile, portable radios	10
Recreational\ Athletic Equipment	Weight machines, mats, golf carts, treadmills, tackling sled, pitching machines	10
Library Books	Collections	5-7
Artwork	Collections	5-7
Outdoor Equipment	Playground equipment, scoreboards, bleachers, radio towers	20
Custodial Equipment	Floor scrubbers, vacuums, other	12
Grounds Equipment	Mowers, tractors and attachments	15
Land Improvements - structure	Parking lots, sidewalks, bus ramp, fencing, running track, flagpole	20
Land Improvements - ground work	Golf Course, Ball field, park landscaping	30
Landfill Disposal Systems		25
Land		no depreciation
Sewerage treatment plants		25

Infrastructure

Easements	no depreciation
Drainage Systems	25
Water systems	25
Sewerage disposal Works System	25

Waterway

Levees and canals (unlined)	no depreciation
Canal lining	30
Dams	
Concrete	50
Steel, Sheetpile	30
Earthen embankment	no depreciation

Roads

Paved	40
Asphalt - rural	40
Asphalt - urban	20
Non-paved	50