

USEFUL LIFE EXAMPLES

Capital Asset Administrative Procedures

FIN 6.11.03

The useful life indicated below is a general listing and not an exhaustive list of the capital assets used by the City. Alternative periods are acceptable if it properly corresponds with the length of period the asset is expected to be usable for the purposes it was acquired.

The Accounting Division can provide additional guidance to City bureaus upon request.

CAPITAL ASSET CLASSIFICATIONS

	Useful Life
Land	Not depreciable
Land Improvements	20-Year Life
Buildings & Building Improvements	50-Year Life
Equipment	5-Year Life
Infrastructure	50-Year Life
Land Rights	Permanent/Indefinite land use elements - Not Depreciable
	Depreciable Land Use Rights - Depreciated over the length of use period
Capital Lease, Equipment & Building	5-Year Life
Software Implementation Costs	5-Year Life

A more detailed asset listing can be found below:

First Digit	Asset Class
1	Land
2	Land Improvements
3	Buildings & Building Improvements
4	Equipment
5	Infrastructure
6	Land Rights
7	Capital Lease, Equipment & Building
8	Software Implementation Costs

Second Digit	Useful Life
A	03
B	05
C	07
D	08
E	10
F	15
G	20
H	25
I	30
J	33
K	40
L	50
M	67
N	75
O	77
P	100
Z	0

Description	Useful Life (years)	Asset Coding
Aeration Tank Modification	50	5L01
Aerator	15	4F01
Aerial Truck	15	4F02
Air Compressor	10	4E01
Air Cooling Systems	25	5H01
Air Rights	0	6Z06
Ambulance	8	4D01
Amplifier	10	4E02
Analytical Balance	15	4F03
Analyzer	15	4F04
Antenna	10	4E03
Anvil	15	4F05
Appliance	10	4E49
ARC Welder	15	4F06
Asbestos Removal	33	3J01
Asphalt Heater	20	4G01
Auditorium Construction	33	3J02
Auditorium Improvements	33	3J03
Backflow Prevention Valves	50	5L02
Backhoe	8	4D02
Base Station	15	4F07
Battery Charger	15	4F08
Bending Machine	15	4F09
Binding Machine	15	4F10
Bleacher	20	4G02
Blower	10	4E04
Boathouse	20	3G04
Boring Machine	15	4F11
Bridge (Park)	25	2H01
Building	50	3L01
Building Alteration	50	3L02
Bursting Machine	15	4F12
Bus	10	4E05
Calibrator	10	4E06
Camera	15	4F13
Capital Lease, Building	5	7B01
Capital Lease, Equipment	5	7B02
Card Access Control	15	4F14
Cardio scope	10	4E07

Description	Useful Life (years)	Asset Coding
Cart	15	4F47
Centrifuge	10	4E08
Chemical Truck	15	4F15
Chipper	10	4E09
Chlorination/Ammonia Treatment	50	5L03
Chromatograph	20	4G03
Clamshell Bucket	20	4G04
Club House	33	3J04
Colorimeter	15	4F16
Communication System	10	4E10
Communication Tower	20	5G01
Community Center	33	3J05
Community Policing Facility	50	3L03
Computer Hardware	5	4B01
Concrete	50	2L01
Construction Equipment	15	4F17
Copy Machine	5	4B02
Copy Rights	5	8B01
Crane	15	4F18
Crusher	15	4F19
Dams & Improvements	50	5L04
Data Collector	10	4E11
Data Logger	10	4E12
Defibrillator	10	4E13
Detective Device (Vehicle)	10	4E14
Developing Machining	15	4F20
Disinfection Equipment	20	5G02
Distillation Apparatus	15	4F21
Distribution Mains, Cast Iron,	67	5M01
Drafting Machining	15	4F22
Drainage	50	2L02
Drinking Fountains	75	5N01
Dump Truck	15	4F23
Easement	0	6Z01
Elevator	20	3G01
		4G05
Engraver	15	4F24
Excavator	10	4E15
Exercise Equipment	5	4B10

Description	Useful Life (years)	Asset Coding
Fencing	20	2G01
Fire Boat	20	4G06
Fire Engine (Pumper)	20	4G07
Fire Station	50	3L04
Fire Truck (Ladder)	20	4G08
Flooring	25	3H01
Folding Machine	15	4F25
Fountain	20	2G02
Full-Size Pickup	10	4E16
Furnace	20	4G09
Furnishings	15	4F26
Garage	33	3J06
Generating	50	5L05
Generating Foundation	100	5P01
Generator	10	4E48
Golf Course Development	50	2L03
Grader	10	4E17
Groundwater Collection Mains	67	5M02
Hoist	20	4G10
Hostage Phone	10	4E18
Humidgraph	10	4E19
HVAC	20	3G02
Hydrants	77	5O01
Improvements	33	5J01
Indoor Tennis Facility	25	3H02
Interphone System	10	4E20
Irrigation System	10	4E21
	20	2G03
Land	0	1Z01
Land Scaping	20	2G04
Lathe	15	4F27
Lift System	15	4F46
Lighting	33	2J01
Listening System	10	4E22
Loader	15	4F28
Mains	67	5M03
Maintenance Building	33	3J07
Meters	30	5I01
Microfilmer	15	4F29

Description	Useful Life (years)	Asset Coding
Microscope	20	4G11
Milling Machine	15	4F30
Mineral Rights	0	6Z03
Mini-Pickup	8	4D03
Mobile Data Computer/Terminal	5	4B03
Mobile Radio	10	4E23
Motor Home	15	4F31
Motorcycle	3	4A01
Mower	10	4E24
Mug Shot Computer	10	4E25
Multiplexor	10	4E26
Mural	20	4G12
Network Interconnect	5	4B04
Orchestra Pit, Lighting	10	3E01
Oscilloscope	15	4F32
Other, 100-Year Life	100	4P99
Other, 10-Year Life	10	4E99
Other, 15-Year Life	15	4F99
Other, 20-Year Life	20	4G99
Other, 25-Year Life	25	4H99
Other, 30-Year Life	30	4I99
Other, 33-Year Life	33	4J99
Other, 3-Year Life	3	4A99
Other, 40-Year Life	40	4K99
Other, 50-Year Life	50	4L99
Other, 5-Year Life	5	4B99
Other, 67-Year Life	67	4M99
Other, 75-Year Life	75	4N99
Other, 77-Year Life	77	4O99
Other, 7-Year Life	7	4C99
Other, 8-Year Life	8	4D99
Painting	20	4G13
Parking Lot	20	2G07
Patents	5	8B04
Patrol Boat	15	4F33
Paving	20	2G05
Photograph	20	4G14
Photographic Lens	15	4F34
Piano	20	4G15

Description	Useful Life (years)	Asset Coding
Picnic Facilities	25	2H02
Plant/Pump Station Machinery	20	5G06
Play Ground	33	2J02
Plow	20	4G16
Police Precinct	50	3L05
Pool	25	2H03
Power Shovel	15	4F35
Power Unit	10	4E27
Powerhouse Structure	100	5P02
Printing Press	15	4F36
Pruning System	10	4E28
Public Safety Vehicles	7	4C01
Pump	10	4E29
	40	5K01
Pump House-Gas	50	3L06
Pump House-Water	50	3L07
Pump Improvements	15	5F01
Pump Monitoring Equipment	10	5E01
Pump Station	50	5L06
Pump Tanks	33	5J02
Pumping	50	5L07
Pumping Station	50	3L08
Quality Sampling Stations	20	5G03
Raceway	33	2J03
Radar Unit	10	4E30
Radio System	10	4E31
Rare/Historic Treasures	50	4L01
Receiver	10	4E32
Refrigeration Equipment	15	4F37
Refuse Check Station	25	3H03
Rescue Tool	15	4F38
Reservoirs & Improvements	50	5L08
Respirator	15	4F39
Restrooms (Park)	25	3H04
Retaining Wall	20	2G06
Right-of-Way	0	6Z02
Roofing	50	3L09
Root Remover	10	4E33
Rototiller	10	4E34

Description	Useful Life (years)	Asset Coding
Router	15	4F40
ROW/Easement	0	1Z02
Safe	20	4G17
Sand Blasting Machine	10	4E35
Scooter	5	4B05
Sculpture	20	4G18
Security Alarm	20	3G03
Security System	20	5G04
Sedan	8	4D04
Server	5	4B06
Services	40	5K02
Sewer Hookup	50	5L09
Sewer Lines	100	5P03
Sewer System	20	4G19
	100	5P04
Shaking Machine	10	4E36
Shoring	10	4E37
Silver Recovery System	15	4F41
Sludge Disposal	50	5L10
Snow Plow	20	4G20
Software	5	4B07
Software Implementation Costs	5	8B03
Solid Separator	10	4E38
Sports Utility Vehicle (SUV)	8	4D07
Squad Car	3	4A02
Station Wagon	8	4D05
Steel Container	10	4E39
Sterilizer	10	4E40
Structures	50	5L11
Supply Mains, Cast Iron, >16"	67	5M04
Supply Mains, Steel, >16" Diam	67	5M05
Swim Pool Accessories	10	4E41
System Metering Equipment	10	5E02
Tamper	10	4E42
Tank	50	5L12
Tank Improvements	50	5L13
Tape Drive	10	4E43
Telemetry	20	5G05

Description	Useful Life (years)	Asset Coding
Thermal Imaging Camera	5	4B08
Timber Rights	0	6Z05
Tow Truck	15	4F42
Tractor	15	4F43
Trademarks	5	8B02
Trailer	15	4F44
Training Station	50	3L10
Transmitter	10	4E44
Transmitter Building	33	3J08
Treatment Plant	50	5L14
Treatment Plant Modification	50	5L15
Truck, Miscellaneous	15	4F48
Turbine	50	5L16
UPS	5	4B09
Utility Building	33	3J09
Utility Truck	10	4E45
Valves	50	5L17
Van	8	4D06
Vibrator	10	4E46
Water Rights	0	6Z04
Water Vacuum	10	4E47
Winch	15	4F45

History

Adopted by the Chief Administrative Officer, October 10, 2017