

## USEFUL LIFE SCHEDULE

<u>Capital Asset Class and Category</u>	<u>Threshold</u>	<u>Estimated Useful Life</u>
<b><u>Land &amp; Improvements</u></b>		
Land	ALL	Indefinite
Land Improvements	\$5,000	15 years
<b><u>Buildings and Building Improvements</u></b>		
Buildings	\$10,000	40 years
Building Improvements	\$10,000	40 years
Engineered Structures	\$10,000	40 years
<b><u>Machinery and Equipment</u></b>		
Heavy Equipment – Graders, Tractors	\$ 5,000	20 years
Operating Equipment	\$ 5,000	10 years
<b><u>Transportation Equipment</u></b>		
Vehicles	\$ 5,000	10 years
<b><u>Office and Information Technology</u></b>		
Computer Hardware	\$ 1,000	5 years
Computer Software	\$ 1,000	5 years
Office Furniture and equipment	\$ 1,000	10 years
<b><u>Infrastructure</u></b>		
Roads/Streets – Construction	ALL	40 years
Roads/Streets – repaving	ALL	15 years
Bridges – Construction	ALL	40 years
Bridges – Upgrades	ALL	15 years
Culverts	ALL	25 years
Airports – Runways	ALL	15 years
Airports – Navigational Aids	ALL	15 years
Highways – Other	ALL	15 years
Water Infrastructure	ALL	40 years
Infrastructure – Other	ALL	15 years

Policy Adopted 2013