

Estimated Maximum Useful Life for Asset Management

The following tables provide an estimated maximum useful life for tangible capital assets. These estimates are for asset management and financial planning and should not necessarily be used to schedule asset replacement. Useful life estimates will vary across communities according to original design, construction, and local conditions. If estimates of useful life of tangible assets based on local knowledge are available, they should be used.

Asset Classes	Maximum Useful Life	Asset Classes	Maximum Useful Life
LAND IMPROVEMENTS		ROADWAY SYSTEMS	
Parking Lot		Bridges	Variable
Gravel	15	Curb and Gutter	30
BST	5-8	Parkades	50
Asphalt	25	Roads and Streets	
Landscaping	25	Lanes and Alleys	
Fences	20	<i>BST</i>	5-8
Sprinkler systems	25	<i>ACP – Hot Mix</i>	20
Golf courses	45	<i>Gravel</i>	15
Tennis courts	20	<i>Non-Conforming</i>	20
Fountains	20	Local/Collector/Arterial Surface	
Lakes/ponds	25	<i>Concrete</i>	30
Retaining walls	20	<i>ACP Hot Mix</i>	20
Running tracks	15	<i>ACP Cold mix</i>	10
Outdoor lighting	20	<i>Chip Seal/BST -engineered structure</i>	10
Airport runways	10	<i>Oil</i>	5
Outdoor soccer pitch	20	<i>Gravel</i>	25
Bike/multi-use paths		Local/Collector/Arterial Surface	40
Gravel	15	Road Signs	
Asphalt	20	Traffic Control	30
Landfill		Information	30
Pits	Volume	Guard Rails	30
Pads	Volume	Ramps	30
Transfer Stations	25	Lights	
		Decorative	30
		Street	30
		Traffic	30
		Sidewalks and Pararamps	30

Asset Classes	Maximum Useful Life	Asset Classes	Maximum Useful Life
BUILDINGS		WASTEWATER SYSTEMS	
Permanent Structures		Collection Systems	
Frame	50	Mains	75
Metal	50	Services	75
Concrete	50	Lifts, Pumps and Transfer Stations	
Portable Structures		Structures	45
Metal	25	Equipment	20
Frame	25	Plants and Facilities	
Leasehold Improvements	Variable	Structures	45
		Treatment Equipment	
WATER SYSTEMS		<i>Mechanical</i>	20
Distribution Systems		<i>Electrical</i>	20
Mains	75	<i>General</i>	20
Services	75	Pumping Equipment	20
Pumps, Lifts and Transfer Stations		Lagoons	45
Structures	45		
Mechanical and Electric. Equip.	20	FIBRE OPTICS	
Plants and Facilities		Fibre Optics	30
Structures	45	VEHICLES	
Treatment Equipment		Light Duty	10
<i>Mechanical</i>	20	Medium Duty	10
<i>Electrical</i>	20	Heavy Duty	10
<i>General</i>	20	Transit Buses	20
Pumping Equipment	45	Fire Trucks	25
Hydrants and Fire Protection	45		
Reservoirs	45		
STORM SYSTEMS			
Collection Systems			
Mains	75		
Services	75		
Lifts and Transfer Stations	45		
Pumps	20		
Catch Basins and Outfalls	75		
Wetlands	75		
Retention Ponds	75		
Treatment Facilities	45		

Asset Classes	Maximum Useful Life
MACHINERY AND EQUIPEMENT	
Heavy Construction Equipment	Variable
Stores	25
Food Services	10
Fire Equipment	12
Police Special Equipment	10
Boats	25
Fitness Equipment	10
Control Systems	
Communication links	20
SCADA Systems	10
Fuelling Stations	15
Communications	
Radios	10
Telephone Systems	10
Tools and Shop Equipment	15
Scales	15
Bins	15
Meters	
Electrical	20
<i>Cumulative</i>	20
<i>Interval</i>	20
Water	40
Parking Meters	20
Turf Equipment	10
Ice-Resurfacers	10
Office Furniture	20
Office Equipment	10
A/V Equipment	10
Photocopiers	5
Computer Hardware	5
Computer Software	10