

## FIXED ASSETS CLASS CODES AND USEFUL LIFE

<u>Description</u>	<u>Est. Useful Life</u>
<b>Buildings or Structures:</b>	
Buildings - Masonry/Metal/Stucco	40 years
Buildings - Baseball Stadium	50 years
Buildings - Ramada, Restrooms in Parks	20 years
Buildings - Prefabricated/Manufactured	25 years
Buildings - Wood Frame	25 years
Stables, Paddocks	40 years
Building Improvements - Significant renovation of a major portion of a building	20 years
<b>Infrastructure:</b>	
Bridges	30 years
Drainage Systems	25 years
Bank stabilization and Bank protection	25 years
Drainageway land Improvements	25 years
Road - unpaved	50 years
Road - paved	30 years
Roadway Land Improvements	25 years
Bike lanes	30 years
Bike paths, off road	15 years
Traffic Control Systems	20 years
Street Lighting System	30 years
Sewer System	50 years
<b>Land and Other Improvements:</b>	
Structure:	
Parking Lots	20 years
Sidewalks	20 years
Fencing	20 years
Pedestrian Bridges	20 years
Retaining Walls/Sound Walls	20 years
Restrooms	20 years
Ramadas, Shade Structures	20 years
Parks, playgrounds, campgrounds, picnic area	20 years
Park Lighting	20 years
Playground structures	10 years
Equipment shelters	15 years
Swimming pool	20 years
Ball Fields, Softball	25 years
Soccer Fields	25 years
Courts (basketball, volleyball, tennis, etc.)	15 years
Animal Staging/Shelter	15 years
Backstops	15 years
Horseshoe Pits	10 years
Horse Staging Area	15 years

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Groundwork:		
	Landscaping	25 years
	Walkways/ sidewalks	20 years
	Trailheads, Trails access	20 years
	Irrigation System	25 years
	Wells, water system	40 years
	Golf courses	20 years