



CITY OF VAUGHAN

PROCEDURE APPENDIX

APPENDIX TITLE: MAXIMUM FINANCING TERM OF AN ASSET

APPENDIX NO.: Appendix A

APPENDIX
3 Years • Computer software • Police patrol vehicle 4 Years • General purpose vehicle • Personal computer and monitors 5 Years • Mainframe computer/server and network equipment • Radio and telecommunications system • Office furnishings • Audio and Video equipment • Printers 10 Years • Specialized vehicle/equipment • Parking lot • Public Works facility (depot, dome, etc.) • Solid waste equipment • Transit vehicle • Park, recreational facility • Dock, wharf, pier, breakwater • Retaining wall, embankment, flood control • Sidewalk, path • Tile drainage • Street lighting • Underground wiring 15 Years Capital Financing and Debt Policy 24 • Police station • Health clinic • Library

APPENDIX TITLE: Appendix title as reflected on page 1.

APPENDIX NO.: Appendix numbering should be sequential.

- Fire station

20 Years

- Water main, hydrant, filtration plant, storage facility, pumping station
- Sanitary sewer, storm sewer, treatment plant, pumping station
- Solid waste landfill site
- Home for the aged
- School, other educational building
- Office building
- Hospital
- Dam, reservoir
- Road
- Emergency Medical Services station

Greater than 20 years

- Major infrastructure –only when term approved by Council

30 Years

- Water and wastewater main projects, subject to:
 - a) the underlying assets having a useful life of at least 30 years; and
 - b) the project being in receipt of dedicated revenues for a similar period.
- Housing projects, subject to:
 - a) the underlying assets having a useful life of at least 30 years; and
 - b) the project being in receipt of dedicated revenues for a similar period.