

Minimum Asset Useful Life Standards for FTA Grants

Asset	Useful Life	Useful Life	Source	
Buses/Light Vehicles				
Large heavy-duty transit buses 35'-40'	12 years/500,000 miles	144	FTA Circular 5010.1D	
Small heavy-duty transit buses 30'	10 years/350,000 miles	120	FTA Circular 5010.1D	
Medium medium-duty transit buses 25'-35'; Sprinter bus	7 years/200,000 miles	84	FTA Circular 5010.1D	
Medium light-duty transit buses 25'-35', BOC vehicles, Expansion vans	5 years/150,000 miles	60	FTA Circular 5010.1D	
Light-duty vehicles (vans, sedans, light-duty buses); Support vehicles; BOC (15- 19 passenger), < 30 ft	4 years/100,000 miles	48	FTA Circular 5010.1D	
Trolleys				
Fixed guideway steel-wheeled	25 years	300	FTA Circular 5010.1D	
Fixed guideway electric, rubber tires	15 years	180	FTA Circular 5010.1D	
Simulated trolleys (rubber tires, internal combustion engine)	Refer to bus useful life		FTA Circular 5010.1D	
Rail Vehicles				
	25 Years, see circular	300	FTA Circular 5010.1D	
Ferries				
Passenger ferries	25 years	300	FTA Circular 5010.1D	
Other ferries (w/o refurbishment)	30 years	360	FTA Circular 5010.1D	
Other ferries (w/refurbishment)	60 years	720	FTA Circular 5010.1D	
Facilities Facilities				
Buildings- concrete, steel and frame construction	40 years	480	FTA Circular 5010.1D	
Other Capital Equipment				
Fare boxes	10 years	120	Manfacturer/Industry stds.	
Computer hardware	4 years	48	GAAP Guidelines/Industry Stds.	
Computer hardware- Domain	4 years	48	Industry Stds.	

controllers			
Mobile data computers (real-time dispatching)	7 years	84	Manfacturer
Computer software	4 years	48	GAAP Guidelines/Industry Stds.
Computer software- HASTUS	4 years	48	Manufactuer
Computer software- ADP	4 years	48	Industry Stds.
Scheduling/fleet management software	4 years	48	GAAP Guidelines/Industry Stds.
Communications equipment, mobile radios, base stations	10 years	120	GAAP Guidelines/Industry Stds.
Security/Surveillance equipment, cameras for vehicles	Same as useful life of vehicle		NOTE: PLEASE FLAG THESE REQUESTS
Security/Surveillance equipment, cameras for buildings	10 years	120	Industry Stds.
Shop equipment- Alignment machines, bus washing, tire changers	10 years	120	Manufactuer
Bus lift	20 years	240	Manufactuer
Wheelchair lift	Same as useful life of vehicle		
Bus shelters	15 years	180	Industry Stds.
Bus shelter/stop benches	10 years	120	Manufactuer
Office furniture	10 years	120	Manufactuer
Carpeting	5 years	60	Manufactuer
Repeater tower	25 years	300	Manufactuer
Engine for bus/trolley	4 years	48	Industry Stds.
Bus stop signage	10 years	120	Industry Stds.
HVAC parts	5 years	60	Grantee experience
Asphalt parking lot	15 years	180	GASB
Thermal diesel particle filter cleaner	10 years	120	Manufacturer
Commercial roofing	15 years	180	Industry Stds.

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