

PennDOT Bureau of Public Transportation Estimated Useful Life for Capital Items

Item	Years
Air Conditioning/Heating/Ventilation Systems for Buildings	15
Asphalt paving, parking lot	10
Automobiles	4 and 100,000 miles
Automobile/bus washing and vacuum cleaner systems	10
Backhoe	10
Buildings and stations	30
Bus lift	15
Bus shelter cleaner	10
Bus stop signs	10
Communications equipment	10
Computer equipment (Mainframe/Microprocessor controller)	7
Computer equipment (Personal Computer)	4
Computer software	4
Electric garage door opener	12
Electrification systems	30
Elevators/Escalators	15
Fareboxes/ticket machines	12
Ferry Boats	15
Forklift truck	10
Front-end loader	7
Fuel Storage Tanks/Dispensing Systems	30
Heavy trucks	7 and 200,000 miles
Incline plane equipment	7
Incline plane overhaul	7
Light trucks (GVWR less than 15,000 lbs.)	5 and 150,000 miles
Office equipment	7
Office furniture	10
Passenger shelters	15
Rail/Fixed Guideway Rolling Stock	25
Railroad machinery and equipment	15
Right-of-Way	30
Roller	10
New Roof for Buildings	15

Item	Years
Signal systems	10
Spare parts inventory	12
Structures	30
Surveillance equipment	10
Tools and shop equipment	12
Track inspection vehicles	10
Track and roadbeds	30
Traffic signals	15
Trailers	7
Transit Buses	
A) PaDOT Specification Code Vehicles	
C, D, E, F-G, G, or H	4 and 100,000 miles
F-D	4 and 150,000 miles
A/C-G, A/U-G, or A/Y-G	4 and 100,000 miles
A/C-D, A/U-D, or A/Y-D	4 and 150,000 miles
A/Z or A/Z-1	4 and 100,000 miles
J-G, K-G, or L-G	5 and 150,000 miles
J-D, K-D, or L-D	5 and 200,000 miles
A/J-G, A/K-G, or A/L-G	5 and 150,000 miles
A/J-D, A/K-D, or A/L-D	5 and 200,000 miles
K-HD, L-HD, M-HD, or T-HD	8 and 300,000 miles
A/K-HD, A/L-HD, A/M-HD, or A/T-HD	8 and 300,000 miles
A/V-21, or A/V-25	8 and 300,000 miles
W-HD-5, W-HD-6, W-HD-7, or W-HD-8	8 and 300,000 miles
A/W-HD-5, A/W-HD-6, A/W-HD-7, or A/W-HD-8	8 and 300,000 miles
A/X-HD-30FTLF	10 and 350,000 miles
A/X-HD-24FT, A/X-HD-27FT, A/X-HD-30FT, or A/X-HD-32FT	10 and 350,000 miles
A/X-HD-35FT	12 and 500,000 miles
B) DGS PCID Code Vehicles	
PCID 1108	4 and 100,000 miles
PCID 1113	5 and 150,000 miles
PCID 1114	5 and 150,000 miles
PCID 1116	5 and 150,000 miles
PCID 1122	5 and 150,000 miles
PCID 1123	5 and 150,000 miles

Item	Years
PCID 1130	5 and 150,000 miles
PCID 1132	10 and 350,000 miles
PCID 1133	10 and 350,000 miles
PCID 1141	10 and 350,000 miles
PCID 1143	4 and 100,000 miles
PCID 1144	4 and 100,000 miles
PCID 1152	7 and 200,000 miles
PCID 1153	8 and 300,000 miles
C) If not using PaDOT Specification Code Vehicles or DGS PCID Codes, use the following:	
1) Light Duty Bus-gas engine (GVWR-15,000 lbs. or less)	5 and 150,000 miles
2) Light Duty Bus-diesel engine (GVWR-15,000 lbs. or less)	5 and 200,000 miles
3) Medium Duty Bus-gas engine (GVWR-above 15,000 lbs.)	7 and 200,000 miles
4) Medium Duty Bus-diesel engine and under 35 feet (GVWR-above 15,000 lbs. and less than 20,000 lbs.)	8 and 300,000 miles
5) Heavy Duty Bus-diesel engine (under 35 feet (GVWR-20,000 lbs. and above)	10 and 350,000 miles
6) Heavy Duty Bus-diesel engine (over 35 feet) (GVWR-20,000 lbs. and above)	12 and 500,000 miles
Tunnels	30
Used Vehicles	4
Van	4 and 100,000 miles
Vehicle Overhaul	
Bus	4
Rail	5
Water Heater	15