

## (Q.5) Resulting Capital Asset Guide

The guide below is intended to assist municipalities in selecting the most appropriate **asset type, classification, and unit of measure** under Question 5 of the MSI capital application.

When assessing how an asset should be **classified**, consider the scope of work begin done, not necessarily the condition of the asset. In general, select:

- › NEW if the project results in an asset or part of an asset that did not exist prior to the completion of the project.
- › REHAB if the project results in the asset’s life being extended or its service potential being enhanced. This may include an increase in physical output, lowering of associated operating costs, or improvement in the quality of output.
- › REPLACE if the project results in all or most of the asset being replaced.

Functional Category	Related assets include:	Resulting asset example with classification:	Additional considerations
<b>Ancillary/Small Equipment</b>	<ul style="list-style-type: none"> <li>› appliances</li> <li>› equipment location devices</li> <li>› fire fighting foam canisters</li> <li>› furniture</li> <li>› generators (portable and stationary)</li> <li>› geographic positioning systems (GPS)</li> <li>› meter reading devices</li> <li>› push lawn mowers</li> <li>› radios</li> <li>› remote data access terminals</li> <li>› small hand-held equipment (e.g., sewer cameras)</li> </ul>	<p><u>NEW</u>: purchase a new push lawn mower.</p> <p><u>REPLACE</u>: replace water meter reading devices.</p>	<p>If the resulting capital asset best fits here under <b>Ancillary/Small Equipment</b> but the quantity is not easily measured, classify under <b>Other</b>, as no unit measurement is required.</p>
<b>Bridge</b>	<ul style="list-style-type: none"> <li>› bridges</li> </ul>		

Functional Category	Related assets include:	Resulting asset example with classification:	Additional considerations
<b>Building</b>	<ul style="list-style-type: none"> <li>&gt; administration building</li> <li>&gt; affordable housing</li> <li>&gt; airport buildings, terminals and storage areas/sheds</li> <li>&gt; ambulance stations</li> <li>&gt; animal control facilities/shelters</li> <li>&gt; arenas</li> <li>&gt; city/town/village halls</li> <li>&gt; community halls</li> <li>&gt; daycares</li> <li>&gt; emergency operations/disaster centres</li> <li>&gt; emergency vehicle storage and administration facilities</li> <li>&gt; fire stations/ halls</li> <li>&gt; historical buildings</li> <li>&gt; libraries</li> <li>&gt; maintenance equipment buildings</li> <li>&gt; medical centres</li> <li>&gt; multiservice emergency response facilities</li> <li>&gt; operational service buildings</li> <li>&gt; physician residence</li> <li>&gt; police stations</li> <li>&gt; public transit station structures</li> <li>&gt; public works buildings</li> <li>&gt; recycling/ materials recovery facilities</li> <li>&gt; sand and salt storage sheds</li> <li>&gt; seniors centres</li> <li>&gt; family and community support facilities</li> <li>&gt; seniors lodges</li> <li>&gt; tourist facilities</li> <li>&gt; transit garages</li> <li>&gt; veterinary clinics</li> <li>&gt; youth centres</li> </ul>	<p><b>NEW:</b> purchase an administrative office building; construct an addition to an existing building.</p> <p><b>REHAB:</b> when one or more of the building's <b>major</b> components are completely replaced, or rebuilt.</p> <p style="padding-left: 40px;"><b>Major</b>-components include:</p> <ul style="list-style-type: none"> <li>- roof</li> <li>- electrical system</li> <li>- heating system</li> <li>- ventilation system</li> <li>- air conditioning system (including air ducts, condenser unit, and evaporator)</li> </ul> <p>If only a <b>sub</b>-component of a <b>major</b> component is being replaced, the resulting asset should be categorized under <b>Other, not Building</b>.</p> <p style="padding-left: 40px;"><b>Sub</b>-components include:</p> <ul style="list-style-type: none"> <li>- furnaces, boilers</li> <li>- doors and windows</li> <li>- light fixtures</li> <li>- air conditioning unit</li> </ul> <p><b>REPLACE:</b> a new fire hall is constructed in the exact same location as one that was torn down; a new town hall is constructed in a different location than the one that was torn down, or the building has changed use (e.g., strip mall converted to a library).</p>	<p>When reporting quantity information for a capital asset expansion, measure only the expansion.</p> <p>e.g., if a 200 m<sup>2</sup> building is expanded by 50 m<sup>2</sup>, the resulting asset measurement should be 50 m<sup>2</sup>.</p> <p>-----</p> <p>Quantity information for the rehabilitation of a capital asset component should include only the component, if possible.</p> <p>e.g., If a room within city hall is rehabilitated, only the room size should be recorded; however, if the building roof is replaced, the entire building size should be reported as the roof affects the entire building.</p> <p>-----</p> <p>When reporting quantity information for a replaced asset, reference the size of the new asset not the asset being removed, or replaced.</p> <p>e.g., if a 1,000m<sup>2</sup> public works shop is torn down and replaced by a new 2000 m<sup>2</sup> shop, the new building size (i.e., 2000 m<sup>2</sup>) should be reported.</p> <p>-----</p> <p>Projects involving more than one classification (i.e., new/rehab/replace), should combine the total number/measurement of all items.</p> <p>e.g., if a 1,500 m<sup>2</sup> building is renovated and expanded by 200 m<sup>2</sup>, both NEW and REHAB should be identified with a combined asset measurement of 1,700 m<sup>2</sup>.</p>

Functional Category	Related assets include:	Resulting asset example with classification:	Additional considerations
<b>Maintenance Equipment</b>	<ul style="list-style-type: none"> <li>› asphalt curber/distributor/paver</li> <li>› backhoes and bobcats</li> <li>› flusher trucks</li> <li>› fuel storage tanks</li> <li>› fuel trucks</li> <li>› gravel trucks</li> <li>› ice resurfacers (e.g. Zamboni)</li> <li>› loaders</li> <li>› motor graders</li> <li>› oil tankers</li> <li>› sanding trucks</li> <li>› sidewalk clearing machines</li> <li>› skid steers</li> <li>› snowplows</li> <li>› street sweepers</li> <li>› tandem trucks</li> <li>› tractors, tractor mowers and tractor-mounted equipment</li> <li>› vacuum trucks</li> </ul>		<p>If in doubt whether to classify an asset as a <b>Vehicle</b> or <b>Maintenance Equipment</b> determine if the unit is used primarily to provide a service (= vehicle), or primarily to maintain another asset (= maintenance equipment).</p>
<b>Other</b>	<ul style="list-style-type: none"> <li>› airport runways, taxiways, aprons, lighting, navigation equipment and weather systems</li> <li>› back-up/portable generators</li> <li>› bus turnouts</li> <li>› cemeteries</li> <li>› computer hardware/software/fixed central communications to facilitate capital planning/infrastructure management systems</li> <li>› community/welcome signs</li> <li>› culverts</li> <li>› electronic scoreboards/signs</li> <li>› emergency response telephone systems</li> <li>› fire alarm system</li> <li>› fire hydrants</li> <li>› fuel storage tanks</li> </ul>	<p><u>NEW</u>: install set of traffic signals; purchase and install water meters in residents and businesses as part of water metering system; build a new storm retention pond.</p> <p><u>REHAB</u>: repave municipally owned airport runway. Rehabilitate playground (i.e. replace some equipment and install new basketball court).</p> <p><u>REPLACE</u>: Replace local library windows and doors; replace emergency power generator.</p>	<p>Quantity information is not required for assets categorized under <b>Other</b>.</p>

Functional Category	Related assets include:	Resulting asset example with classification:	Additional considerations
<b>Other</b> continued	<ul style="list-style-type: none"> <li>› gravel pits/supplies</li> <li>› hospital helipads</li> <li>› internet networks/infrastructure</li> <li>› land/right of way</li> <li>› leak detection equipment</li> <li>› lift station (water/wastewater)</li> <li>› manhole structures</li> <li>› parking facilities</li> <li>› parks, playgrounds and equipment</li> <li>› pump house (water/wastewater)</li> <li>› railway crossings</li> <li>› remote monitors</li> <li>› road signage systems</li> <li>› road temp sensors</li> <li>› sewer cameras</li> <li>› snow dump sites</li> <li>› solid waste landfills</li> <li>› solid waste/recycling collection container systems, sorting tables and shredders</li> <li>› specialized firefighting and rescue protective equipment</li> <li>› street lights</li> <li>› system-wide reviews and studies</li> <li>› traffic/pedestrian control signals</li> <li>› waste transfer station</li> <li>› water and wastewater control systems (SCADA)</li> <li>› water/flow meters</li> <li>› water quality management and monitoring systems (SCADA)</li> <li>› water reservoirs</li> <li>› water wells</li> <li>› water system pumps, clarifiers, valves</li> </ul>		

Functional Category	Related assets include:	Resulting asset example with classification:	Additional considerations
<b>Rail Line</b>	<ul style="list-style-type: none"> <li>› LRT lines</li> </ul>	<p><u>NEW</u>: construct new LRT line; extend existing line.</p> <p><u>REHAB</u>: lay new tracks along section of existing LRT line.</p> <p><u>REPLACE</u>: move a section of existing LRT line because of new road construction.</p>	<p>Assets related to rail lines such as transit security devices (security cameras) typically fall under <b>Other</b>.</p>
<b>Road/Street</b>	<ul style="list-style-type: none"> <li>› curbs and gutters</li> <li>› intersection improvements</li> <li>› roadways/streets</li> </ul>	<p><u>NEW</u>: construct new roadway; extend existing road; widen existing road (e.g. one to two lanes).</p> <p><u>REHAB</u>: resurface road (e.g., repaved or re-graveled); change road surface (e.g., gravel to pavement).</p> <p><u>REPLACE</u>: reconstruct road where work involves the subgrade.</p> <p><b>Road layers:</b></p> <ul style="list-style-type: none"> <li>- Level 1 = pavement</li> <li>- Level 2 = base course</li> <li>- Level 3 = subgrade</li> <li>- Level 4 = ground</li> </ul> <p>If the project involves repaving and widening the same road, both NEW and REHAB should be identified as the resulting asset.</p>	<p>Roads and streets should be measured in lane kilometers, which is the length of road/street multiplied by the number of lanes.</p> <p>e.g., a 4 lane road that is 5 km long with 2 lanes in each direction = 20 lane km</p> <p>When reporting quantity information for a replaced asset, reference the size of the new asset not the asset being removed, or replaced.</p> <p>Categorize the following related assets under <b>Other</b>, <u>not</u> Road/Street:</p> <ul style="list-style-type: none"> <li>- bus turnouts</li> <li>- culverts</li> <li>- gravel pits/supplies</li> <li>- manhole structures</li> <li>- parking facilities</li> <li>- railway crossings</li> <li>- road temp sensors</li> <li>- rural signage systems</li> <li>- snow dump sites</li> <li>- street lights</li> <li>- traffic/pedestrian control signals</li> </ul>

Functional Category	Related assets include:	Resulting asset example with classification:	Additional considerations
<b>Sidewalk/Walkway</b>	<ul style="list-style-type: none"> <li>› commuter bikeways</li> <li>› pedestrian cross bridges</li> <li>› pedestrian trails and trail systems</li> <li>› sidewalks (and curbs)</li> </ul>	<p><u>NEW</u>: construct new trail system; extend existing trail (extension is considered new, same as road).</p> <p><u>REHAB</u>: change trail surface from gravel to asphalt.</p> <p><u>REPLACE</u>: replace sidewalk; relocate trail system.</p>	
<b>Storm Sewer Conduit</b>	<ul style="list-style-type: none"> <li>› storm water ditches</li> <li>› storm sewer collection lines</li> </ul>	<p><u>NEW</u>: install new storm sewer collection line; extend existing storm sewer line to a new subdivision.</p> <p><u>REHAB</u>: reline existing storm sewer line.</p> <p><u>REPLACE</u>: replace a portion of storm sewer line with different sized pipes and/or enhanced materials.</p>	Assets related to storm sewer systems such as storm water retention ponds typically fall under <b>Other</b> .
<b>Treatment/Processing Facility</b>	<ul style="list-style-type: none"> <li>› lagoons</li> <li>› storm water treatment facilities</li> <li>› wastewater treatment facilities</li> <li>› water treatment facilities</li> </ul>	<p><u>NEW</u>: construct a new water treatment facility; expand an existing wastewater treatment plant (e.g., construct a new primary clarifier and sludge handling facility); add an overflow storage cell to an existing lagoon.</p> <p><u>REHAB</u>: when more or one of a facility's <b>major</b> components are completed replaced, or rebuilt</p> <p style="padding-left: 20px;">e.g., complete clean-up of lagoon; replace water plant roof; reseal an existing lagoon with new and/or enhanced material.</p> <p>If only a <b>sub</b>-component of a <b>major</b> component is being replaced, the resulting asset should be assigned to <b>Other or Ancillary/Small Equipment</b>.</p> <p><b>Sub</b>-components include:</p> <ul style="list-style-type: none"> <li>- water system pumps</li> <li>- back-up generators</li> <li>- plant clarifier drives and motors</li> <li>- remote monitors</li> <li>- monitoring instruments</li> <li>- flow meters, and valves</li> </ul> <p><u>REPLACE</u>: construct a new lagoon in a different location than the one that was decommissioned.</p>	

Functional Category	Related assets include:	Resulting asset example with classification:	Additional considerations
<b>Vehicle</b>	<ul style="list-style-type: none"> <li>› dangerous good spill recovery tankers</li> <li>› disaster/emergency equipment vehicles and personnel carriers</li> <li>› fire equipment vehicles</li> <li>› garbage trucks</li> <li>› ground ambulances</li> <li>› low-floor standard/articulated buses</li> <li>› LRT vehicles</li> <li>› mobile command post vehicles</li> <li>› public transit vehicles (community and specialized)</li> <li>› rescue vans/trucks</li> <li>› specialized firefighting and rescue vehicles (pumper trucks, rapid attack trucks, aerial trucks, water delivery tankers, tanker shuttles)</li> <li>› wastewater service trucks</li> <li>› water distribution trucks</li> </ul>	<p><u>New</u>: purchase new or used garbage truck as an independent unit, or as part of a fleet.</p> <p><u>Rehab</u>: major rehabilitation of water distribution truck (e.g. engine rebuild, water tank replacement).</p> <p><u>Replace</u>: replace fire truck (with a new/used unit).</p>	<p>If in doubt whether to classify an asset as a <b>Vehicle</b> or <b>Maintenance Equipment</b> determine if the unit is used primarily to provide a service (= vehicle), or primarily to maintain another asset (= maintenance equipment).</p>
<b>Water Line</b>	<ul style="list-style-type: none"> <li>› raw/treated water supply lines</li> <li>› water mains</li> </ul>	<p><u>New</u>: install new water line; twin existing line; extend existing water line to a new subdivision.</p> <p><u>Rehab</u>: reline existing water line.</p> <p><u>Replace</u>: replace a portion of waterline with different sized pipes and/or enhanced materials.</p>	<p>Assets related to water systems such as fire hydrants, leak detection equipment, water quality management and monitoring systems (SCADA) typically fall under <b>Other</b>.</p> <p>Municipally-owned water meters, water storage facilities (reservoirs), or water wells typically fall under <b>Other</b>.</p>
<b>Wastewater Line</b>	<ul style="list-style-type: none"> <li>› sewage collection system extensions</li> <li>› sewer lines</li> </ul>	<p><u>New</u>: install new wastewater line; extend existing wastewater line to a new subdivision.</p> <p><u>Rehab</u>: reline existing wastewater line.</p> <p><u>Replace</u>: replace a portion of wastewater line with different sized pipes and/or enhanced materials.</p>	<p>Assets related to wastewater systems such as quality management and monitoring systems (SCADA), or lift stations typically fall under <b>Other</b>.</p>