

## (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.

Asset Type and Related Assets	Asset Classification	Additional Considerations incl. Units of Measure
<b>ANCILLARY/SMALL EQUIPMENT</b>		
<ul style="list-style-type: none"> <li>› appliances</li> <li>› audio visual equipment</li> <li>› equipment location devices</li> <li>› fire-fighting foam canisters</li> <li>› furniture</li> <li>› monitors/televisions</li> <li>› generators (portable/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><b>NEW:</b> purchase a new push lawn mower.</p> <p><b>REPLACE:</b> replace water meter reading devices.</p>	
<b>BRIDGE</b>		
<ul style="list-style-type: none"> <li>› bridges</li> <li>› bridge culvert</li> </ul>	<p><b>NEW:</b> construct new bridge; extend existing bridge; widen existing bridge (e.g. one to two lanes).</p> <p><b>REHAB:</b> resurface bridge, or change bridge surface.</p> <p><b>REPLACE:</b> reconstruct or replace bridge.</p>	
<b>BUILDING</b>		
<ul style="list-style-type: none"> <li>› administration building</li> <li>› affordable housing</li> <li>› airport buildings, terminals and art gallery</li> <li>› ambulance stations</li> <li>› animal control facilities/shelters</li> <li>› arenas</li> <li>› city/town/village halls</li> <li>› community halls</li> <li>› emergency vehicle storage and administration facilities</li> <li>› daycares</li> <li>› emergency operations/disaster centres</li> <li>› fire stations/ halls</li> <li>› historical buildings</li> <li>› libraries</li> <li>› maintenance equipment buildings</li> <li>› medical centres</li> <li>› multiservice emergency response facilities</li> <li>› museum</li> <li>› operational service buildings</li> <li>› parks bathrooms/outhouses</li> <li>› physician residence</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><b>Major</b>-components include:</p> <ul style="list-style-type: none"> <li>› air conditioning system (including air ducts, condenser unit, and evaporator)</li> <li>› floor</li> <li>› electrical system</li> <li>› heating system</li> <li>› roof</li> <li>› siding and insulation</li> <li>› ventilation system</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, <u>not</u> Building</b>.</p> <p><b>Sub</b>-components include:</p> <ul style="list-style-type: none"> <li>› air conditioning unit</li> <li>› doors, windows, siding or insulation</li> <li>› furnaces, boilers</li> <li>› siding/insulation</li> </ul>	<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>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 it affects the entire building.</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 should be reported.</p>

BUILDING con't		
<ul style="list-style-type: none"> <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; storage areas/sheds</li> <li>&gt; tourist facilities</li> <li>&gt; transit garages</li> <li>&gt; veterinary clinics</li> <li>&gt; youth centres</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>Projects involving more than one classification (i.e., new/rehab/replace), should combine the total number of all items. 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 selected with a combined asset size of 1,700 m<sup>2</sup>.</p>
MAINTENANCE EQUIPMENT		
<ul style="list-style-type: none"> <li>&gt; asphalt curber/distributor/paver</li> <li>&gt; backhoes</li> <li>&gt; bobcats</li> <li>&gt; flusher trucks</li> <li>&gt; fuel storage tanks</li> <li>&gt; fuel trucks</li> <li>&gt; golf cart/utility vehicle</li> <li>&gt; gravel trucks/crusher (maintain roads)</li> <li>&gt; ice resurfacers (e.g. Zamboni)</li> <li>&gt; landfill compactor</li> <li>&gt; loaders</li> <li>&gt; motor graders</li> <li>&gt; oil tankers</li> <li>&gt; pick-up truck/golf cart/utility vehicle when used to maintain another asset by transporting equipment/ materials/staff</li> <li>&gt; road reclaimers</li> <li>&gt; sanding trucks/plows</li> <li>&gt; sidewalk clearing machines</li> <li>&gt; skid steers</li> <li>&gt; snow plows</li> <li>&gt; street sweepers</li> <li>&gt; tandem trucks</li> <li>&gt; tractor mowers</li> <li>&gt; tractor-mounted equipment/attachments</li> <li>&gt; tractors</li> <li>&gt; 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:</p> <ul style="list-style-type: none"> <li>• primarily to provide a municipal service (= <b>vehicle</b>), or</li> <li>• primarily to maintain another asset (= <b>maintenance equipment</b>).</li> </ul>
OTHER		
<ul style="list-style-type: none"> <li>&gt; airport runways, taxiways, aprons, lighting, navigation equipment and weather systems</li> <li>&gt; back-up/portable generators</li> <li>&gt; ball diamonds</li> <li>&gt; boat launch</li> <li>&gt; s turnouts</li> <li>&gt; cell towers</li> <li>&gt; cemeteries</li> <li>&gt; community/welcome signs</li> <li>&gt; culverts</li> </ul>	<p><b>NEW:</b> 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><b>REHAB:</b> repave municipally owned airport runway. Rehabilitate playground (i.e. replace some equipment and install new basketball court).</p>	

OTHER con't		
<ul style="list-style-type: none"> <li>› computer hardware/software/ fixed central communications to facilitate capital planning/ infrastructure management systems</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> <li>› generators</li> <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/pump house</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/bulbs (incl. decorative)</li> <li>› studies, assessments</li> <li>› system-wide reviews/studies/plans</li> <li>› traffic/pedestrian control</li> <li>› 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>	<p><b>REPLACE:</b> 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>	
RAIL LINE		
<ul style="list-style-type: none"> <li>› LRT lines</li> </ul>	<p><b>NEW:</b> construct new LRT line; extend line.</p> <p><b>REHAB:</b> lay new tracks along section of existing LRT line.</p> <p><b>REPLACE:</b> 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>

ROAD / STREET		
<ul style="list-style-type: none"> <li>&gt; curbs and gutters</li> <li>&gt; intersection improvements</li> <li>&gt; roadways/streets</li> </ul>	<p><b>NEW:</b> construct new roadway; extend existing road; widen existing road (e.g. one to two lanes).</p> <p><b>REHAB:</b> resurface road (e.g., repaved or re-graveled); change road surface (e.g., gravel to pavement), abate dust, seal road (e.g. fibremat).</p> <p><b>REPLACE:</b> reconstruct road where work involves the subgrade.</p> <p><b>Road layers:</b></p> <ul style="list-style-type: none"> <li>&gt; Level 1 = pavement</li> <li>&gt; Level 2 = base course</li> <li>&gt; Level 3 = subgrade</li> <li>&gt; Level 4 = ground</li> </ul> <p>If the project involves repaving and widening the same road, both <b>NEW</b> and <b>REHAB</b> 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. 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>, not <b>Road/Street</b>:</p> <ul style="list-style-type: none"> <li>&gt; bus turnouts</li> <li>&gt; culverts</li> <li>&gt; gravel pits/supplies</li> <li>&gt; manhole structures</li> <li>&gt; parking facilities</li> <li>&gt; railway crossings</li> <li>&gt; road temp sensors</li> <li>&gt; rural signage systems</li> <li>&gt; snow dump sites</li> <li>&gt; street lights / traffic/pedestrian control signals</li> </ul>
SIDEWALK / WALKWAYS		
<ul style="list-style-type: none"> <li>&gt; commuter bikeways</li> <li>&gt; pedestrian cross bridges</li> <li>&gt; pedestrian trails</li> <li>&gt; sidewalks (and curbs)</li> <li>&gt; trail systems</li> </ul>	<p><b>NEW:</b> construct new trail system; extend existing trail (extension is considered new, same as road).</p> <p><b>REHAB:</b> change trail surface from gravel to asphalt.</p> <p><b>REPLACE:</b> replace sidewalk; relocate trail system.</p>	
STORM SEWER CONDUIT		
<ul style="list-style-type: none"> <li>&gt; storm water ditches</li> <li>&gt; storm sewer collection lines</li> </ul>	<p><b>NEW:</b> install new storm sewer collection line; extend existing storm sewer line to a new subdivision.</p> <p><b>REHAB:</b> reline existing storm sewer line.</p> <p><b>REPLACE:</b> replace a portion of storm sewer line with different sized pipes and/or enhanced materials.</p>	<p>Assets related to storm sewer systems such as storm water retention ponds typically fall under <b>Other</b>.</p>
TREATMENT / PROCESSING FACILITY		
<ul style="list-style-type: none"> <li>&gt; lagoons</li> <li>&gt; storm water treatment facilities</li> <li>&gt; wastewater treatment facilities</li> <li>&gt; water treatment facilities</li> </ul>	<p><b>NEW:</b> construct a new water treatment facility; expand an existing wastewater treatment plant (i.e. construct a new primary clarifier and sludge handling facility); add an overflow storage cell to an existing lagoon.</p> <p><b>REHAB:</b> when one or more a facility's major components are completely replaced, or rebuilt 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 sub-component of a major component is being replaced, the resulting asset should be assigned to Other or Ancillary/Small Equipment.</p>	

TREATMENT / PROCESSING FACILITY con't		
	<p><b>Sub-components</b> 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><b>REPLACE:</b> construct a new lagoon in a different location than the one that was decommissioned</p>	
VEHICLE		
<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>› pick-up truck/golf cart/utility vehicles when used to provide a service</li> <li>› public transit vehicles (community and specialized)</li> <li>› rescue vans/trucks</li> <li>› road reclaimers</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><b>NEW:</b> purchase new or used garbage truck as an independent unit, or as part of a fleet.</p> <p><b>REHAB:</b> major rehabilitation of water distribution truck (e.g. engine rebuild, water tank replacement).</p> <p><b>REPLACE:</b> 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:</p> <ul style="list-style-type: none"> <li>• primarily to provide a municipal service (= <b>vehicle</b>), or</li> <li>• primarily to maintain another asset (= <b>maintenance equipment</b>).</li> </ul>
WATERLINE		
<ul style="list-style-type: none"> <li>› raw/treated water supply lines</li> <li>› water mains</li> </ul>	<p><b>NEW:</b> install waterline; twin existing line; extend existing waterline to a new subdivision.</p> <p><b>REHAB:</b> reline existing waterline.</p> <p><b>REPLACE:</b> 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>
WASTEWATER LINE		
<ul style="list-style-type: none"> <li>› sewage collection system extensions</li> <li>› sewer lines</li> </ul>	<p><b>NEW:</b> install new wastewater line; extend existing wastewater line to a new subdivision.</p> <p><b>REHAB:</b> reline existing wastewater line.</p> <p><b>REPLACE:</b> 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>