



Town of Rimbey Policy Manual

Title: TCA Classification

Policy No: 1009

Date Approved: October 14, 2008

Resolution No: 345/08

Date Effective: October 14, 2008

Purpose:

To establish major and minor asset classifications to be tracked for asset management purposes.

Policy Statement:

1. Major, minor and sub-classes of tangible capital assets will be defined as:

1.1 Major: A group of tangible capital assets that is significantly different in design and use.

1.2 Minor: A classification within a major class that has unique characteristics.

1.3 Sub-Class: A further classification that may be required due to unique tangible asset criteria, applications, methodologies and asset lives. There is an option to further classify into sub-class one, sub-class two, sub-class three, etc.

2. Tangible Capital Assets recorded in the Major classification will be defined in **Policy # 1008 – Tangible Capital Assets**

- Land
- Land Improvements
- Buildings
- Engineered Structures
- Machinery and Equipment
- Vehicles
- Cultural and Historical

3. Minor Tangible Capital Asset Classification recorded under the Major Capital Asset Classification: Engineered Structures will be as follows:

- ❖ Roadway System
- ❖ Water System
- ❖ Wastewater System
- ❖ Storm Sewer System

4 Definitions of Engineered Structures Minor Classes:

- 4.1 Roadway System:** Assets intended for the direct purpose of vehicle or pedestrian travel or to aid in vehicle or pedestrian travel. Includes roads, alleys, sidewalks and curb & gutter.

- 4.2 Water System:** A system for the provision of water for human consumption through pipes or other constructed convey. It is comprised of assets for the intake, distribution storage and treatment of safe potable water. Includes mains, services, pump and lift stations, reservoirs and fire hydrants.

- 4.3 Wastewater System:** Wastewater is defined as water after it has been used for Household, business and other purposes which flows from private plumbing systems to public sanitary sewer and on to a treatment plant. This system is comprised of assets used for the collection and treatment of non-potable water intended for return to a natural water system or other originating water source. Includes mains, pump and lift stations and lagoons.

- 4.4 Storm Sewer System:** Storm sewer is defined as water from surface runoff. Includes catch basins, swales, underground pipe and retention ponds.

5 For all other major classifications, the minor classifications will be as defined in Policy #1006.

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