
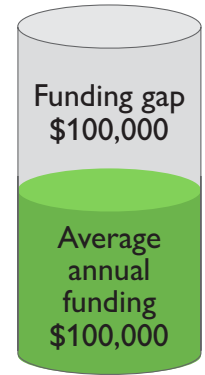




2023 ASSET MANAGEMENT REPORT CARD

Cemeteries

Total asset replacement value	\$15 million
Current condition	FAIR 
Projected condition in 25 years	POOR
Annual funding needed to meet target performance	\$200,000
Annual average funding	\$100,000
Annual funding gap	\$100,000
Funding source	User fees
Data maturity level	Medium

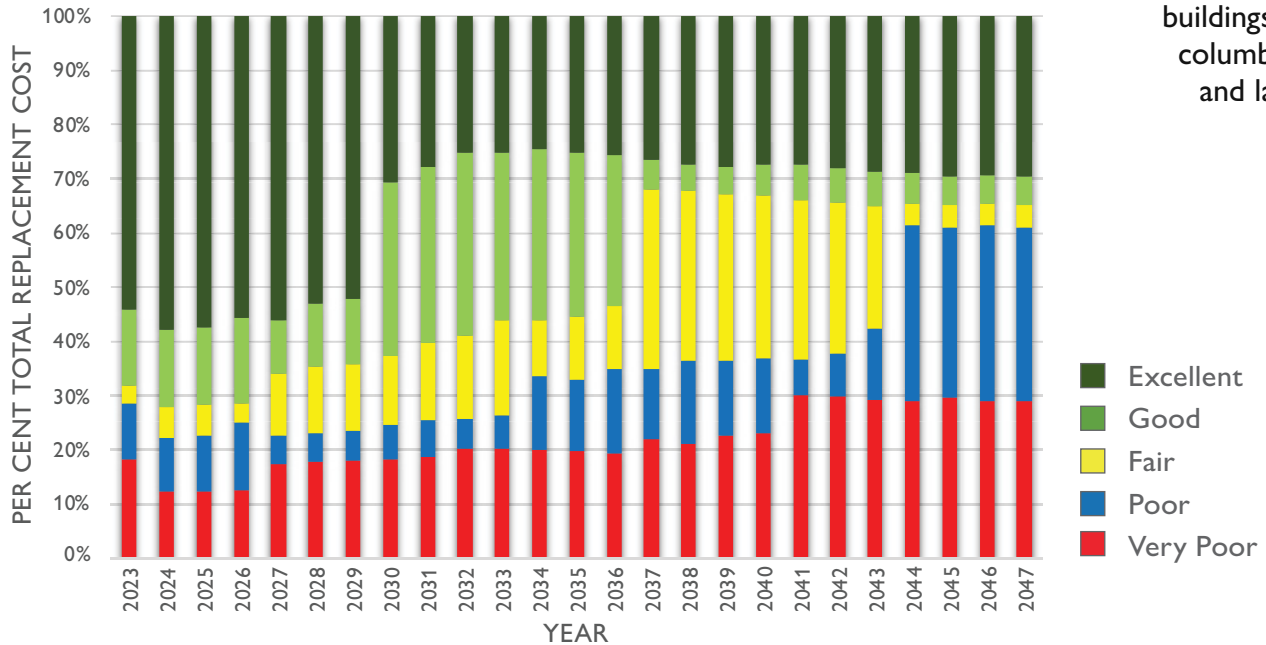


Annual funding needed: \$200,000



Assets include two cemeteries buildings, trees, columbarium and lanes.

Annual performance of cemetery assets



CURRENT STRATEGY

The city owns two cemeteries which includes assets such as trees, walking paths, an administrative building, a chapel and a crematorium. The cemeteries are a user fee funded asset.

Cemetery assets are replaced when they fall below the target performance for the respective component. The buildings, which have the greatest impact on our cemetery service delivery, have higher performance standards than other parts, such as the trees or walking paths. The buildings are typically rehabilitated through the replacement or refurbishment of individual components or groups of components. Each component has an industry-accepted estimated service life that is combined with observations about the condition of each component during site investigations. The estimated service life for all our cemetery assets ranges between five and 200 years.



ASSET PERFORMANCE

Cemeteries asset performance is evaluated using historical knowledge, age and observed conditions. The quality and availability of our asset data (data maturity) are continuously evolving. The current data maturity level for cemeteries assets is assessed to be medium. The city is continuously working to improve asset data quality.

Almost 29% of our cemetery assets are currently rated poor or very poor performance. With the current level of funding, we anticipate the percentage of cemetery assets with a poor or very poor profile to increase from 29% to 61% by 2047.

Based on the best available cemetery asset data, deterioration rates and 2023-2032 capital funding, it is estimated that cemetery assets have an infrastructure funding gap of \$100,000.

LEVELS OF SERVICE

The following tables show the levels of service established by the City for cemeteries assets. These metrics include the technical and community level of service required as part of the Ontario Regulation 588/17. Service metrics are reported for the prior year ending on December 31.



Cemetery assets
rated poor
or very poor
performance

COMMUNITY LEVELS OF SERVICE

The following table outlines the qualitative descriptions that determine the community levels of service for cemeteries assets.

SERVICE ATTRIBUTE	QUALITATIVE DESCRIPTION
Scope	Waterloo cemeteries provide inclusive cremation or burial services within the city. The crematorium and cemeteries are also an integral part of the regional death care response for the tri-cities.

TECHNICAL LEVELS OF SERVICE

The following table outlines the quantitative metrics that determine the technical level of service for cemeteries assets.

SERVICE ATTRIBUTE	QUANTITATIVE METRICS	2021	2022
Reliability	Cemetery assets that are in fair or better condition (per cent)	71%	71%
Reliability	The average pavement condition index value for paved roads in the cemetery (per cent)	93%	94.5%
Environmental Stewardship	Annual electricity consumption (kilowatt hour)	2,217 kWh	1,276 kWh
Environmental Stewardship	Annual natural gas consumption (cubic metres)	87,538 m ³	95,800 m ³
Environmental Stewardship	Annual greenhouse gas emissions (GHG), tonnes of carbon dioxide equivalent	184 tonnes CO ₂ e, tCO ₂ e	204 tonnes CO ₂ e, tCO ₂ e

The information presented here is based on the best currently available data regarding asset inventory, performance, and degradation curves, along with funding included in 2023 approved capital budget and 2024-2033 capital forecast.