

Consolidated Study

Prepared by Hemson for the City of Waterloo

2026 Development Charges Background Study

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List of Acronyms

AMP Asset Management Plan

BTE Benefit to Existing

COG Cost of Growth

DCA Development Charges Act

DC Development Charges

GFA Gross Floor Area

PPB Post-Period Benefit

PPU Persons Per Unit

Executive Summary

The *Development Charges Act, 1997* (DCA), and its associated *Ontario Regulation 82/98* (O. Reg. 82/98), allow municipalities in Ontario to recover development-related capital costs from new development. This City of Waterloo Development Charges Background Study is presented as part of a process to establish development charge by-laws that comply with this legislation.

The City of Waterloo is growing and is also an attractive location for a variety of residential and non-residential development. The anticipated development in the City will increase the demand on municipal services. The City wishes to implement development charges to fund capital projects related to development in the City so that development continues to be serviced in a fiscally responsible manner.

A. Purpose of Development Charges Background Study

Hemson Consulting Ltd. was retained by the City of Waterloo to complete a Development Charges (DC) Background Study (the “Background Study”). The Background Study provides the basis and background to update the City’s DCs to reflect the servicing needs of development and redevelopment. The study process is intended to facilitate the passage of a new by-law to implement new DCs.

i. Study Consistent with Development Charges Legislation

The City’s Background Study is presented as part of a process to approve a new DC By-law in compliance with the *Development Charges Act* (DCA). The study is prepared in accordance with the DCA and associated regulations, including amendments that came into force through the:

- More Homes, More Choice Act 2019;
- COVID-19 Economic Recovery Act 2020;
- More Homes Built Faster Act 2022;
- Cutting Red Tape to Build More Homes Act, 2024;
- Protect Ontario by Building Faster and Smarter Act, 2025; and
- Fighting Delays, Building Faster Act, 2025, which was granted Royal Assent on November 27, 2025.

ii. Key Steps of the Development Charges Calculation

In accordance with the DCA and associated regulation, several key steps are required to calculate development charges. These include:

- preparing a development (growth) forecast;
- establishing historical service levels;
- determining the increased needs for services arising from development and appropriate shares of capital costs; and
- determining how these costs are attributed to development types (i.e. residential and non-residential).

iii. Development-Related Capital Forecast is Subject to Change

It is recognized that the DC Background Study is a point-in-time analysis and there may be changes to capital project timing, scope, and costs through the City's normal annual budget process.

B. Development Forecast

The table below summarizes the residential and non-residential development forecast over the 2026-2035 and 2026-2041 planning periods. The forecast is further discussed in Appendix A.

Development Forecast	2025 Estimate	General Services 2026 - 2035		Engineered Services 2026 - 2041	
		Growth	Total at 2035	Growth	Total at 2041
Residential					
Total Occupied Dwellings	51,473	9,758	61,231	13,535	65,008
Total Population					
Census (with students)	175,610	20,259	195,869	26,234	201,843
<i>Population In New Dwellings</i>		<i>20,281</i>		<i>28,448</i>	
Non-Residential					
Employment	82,206	13,699	95,906	18,415	100,622
Non-Residential Building Space (sq.ft.)		6,164,733		8,286,911	

C. Development-Related Capital Program

The development-related capital program for general services is planned over a 10-year period from 2026 to 2035. The gross cost of the general services program amounts to \$125.1 million, of which \$124.9 million is eligible for recovery through DCs. The engineered services planning period spans from 2026 to 2041. The gross cost of the program amounts to \$311.1 million, of which the entirety million is eligible for recovery through DCs. Details regarding the capital programs for each service are provided in Appendices B and C of this Background Study.

D. Calculated Development Charges

DC rates have been established under the parameters and limitations of the DCA. A City-wide uniform cost recovery approach is used to calculate DCs

for all services. This approach is in keeping with current DC practice in the City.

The table below provides the maximum calculated City-wide charges for residential and non-residential development based on the aforementioned development forecast.

Calculated City-wide Development Charges

Service	Residential Charge Per Unit				Non-Residential Charge per Square Foot
	Singles & Semis	Apartments		Multiples	
		3 Bedrooms or Less	4 or More Bedrooms		
Library Services	\$1,477	\$868	\$1,807	\$1,052	\$0.00
Protective Services	\$872	\$513	\$1,067	\$621	\$0.56
Parks & Major Indoor Recreation Facilities	\$11,522	\$6,774	\$14,097	\$8,210	\$0.00
Development-Related Studies	\$682	\$401	\$835	\$486	\$0.44
Land Acquisition	\$0	\$0	\$0	\$0	\$0.00
Subtotal General Services	\$14,553	\$8,556	\$17,806	\$10,369	\$1.00
Roads and Related Services	\$5,121	\$3,011	\$6,266	\$3,649	\$3.26
Water Supply and Wastewater	\$4,162	\$2,447	\$5,093	\$2,966	\$2.65
Stormwater Drainage & Control Services	\$1,365	\$802	\$1,670	\$972	\$0.87
Subtotal Engineered Services	\$10,648	\$6,260	\$13,029	\$7,587	\$6.79
TOTAL CHARGE	\$25,201	\$14,816	\$30,835	\$17,956	\$7.78

E. Cost of Growth Analysis

An overview of the long-term capital and operating costs, as well as the asset management-related annual provisions for capital facilities and infrastructure to be included in the DC by-law, is provided in Appendix E of this Background Study. This examination is required by the DCA.

F. Additional Information Provided

Additional information has been provided as an appendix to this Background Study as follows:

- Appendix H – Project Sheets containing detailed information of each project included in Appendices B and C, and map of the City of Waterloo showing engineered services capital works.

G. Consideration of Area Rating

Based on discussions with City staff and external stakeholders, as well as an examination of the form and type of development charge eligible services provided in Waterloo, it is proposed that the City continue to calculate and collect development charges on a uniform, City-wide basis for all general and engineered services.

H. DC By-law Included Under Separate Cover

The City's proposed DC By-law was released in draft at least two weeks prior to the public meeting held under the DCA on February 23, 2026.

1. Introduction

This City of Waterloo 2026 Development Charges (DC) Background Study is presented as part of the process to approve a new DC by-law in compliance with the *Development Charges Act, 1997* (DCA). As the City experiences residential and non-residential development that will increase the demand on municipal services, the City wishes to implement development charges to fund capital projects related to growth so that development continues to be serviced in a fiscally responsible manner.

The DCA and O. Reg. 82/98 require that a DC background study be prepared in which development charges are determined with reference to:

- A forecast of the amount, type and location of population, housing, and non-residential development anticipated in the City;
- The average capital service levels provided in the City over the 15-year period immediately preceding the preparation of the background study;
- A review of future capital projects, including an analysis of gross expenditures, funding sources, and net expenditures incurred, or to be incurred, by the City or its local boards to provide for the anticipated development, including the determination of the eligible and ineligible components of the capital projects;
- An asset management plan that demonstrates that all assets are financially sustainable over their full life cycle; and
- An examination of the long-term capital and operating costs for the capital infrastructure required for each service to which the development charges by-laws would relate.

This study presents the results of the review to determine the development-related net capital costs that are attributable to development that is forecast

to occur in the City. The development-related net capital costs are then apportioned among various types of development (residential and non-residential) in a manner that reflects the increase in the need for each service attributable to each type of development. The study therefore calculates development charges for various types of development.

The DCA provides for a period of public review and comment regarding the proposed development charges. This process includes considering and responding to comments received by members of the public about the calculated charges. Following completion of this process, in accordance with the DCA and Council’s review of this study, it is intended that Council will pass a new development charges by-law for the City.

An information session was held before Council on June 16, 2025, during which a resolution was passed to pursue City-wide charges for all services. On November 17, 2025, Council directed that this Background Study be prepared on the basis of the development-related capital program, associated costs, and development charges outlined in staff report “Development Charges By-law Update—Progress Report #2 (CORP2025-028)”.

The remainder of this study sets out the information and analysis upon which the proposed development charges are based.

A. Legislative Context

The study is prepared in accordance with the DCA and associated regulations, including the amendments that came into force most recently on November 28, 2022 under the *More Homes Built Faster Act, 2022*, and on June 6, 2024 under the *Cutting Red Tape to Build More Homes Act, 2024*. The latter reversed the 5-year mandatory phase-in of DCs and implemented DC exemptions for affordable housing projects that meet the DCA eligibility requirements. Key legislative changes incorporated into this study include:

- Historical service level standards have been extended from a 10 to 15-year planning period;
- DC by-laws now expire every 10 years instead of 5 years;
- The amount of interest paid on DC deferrals and freeze is capped at prime plus 1%;
- Costs associated with affordable housing services are now ineligible for recovery through DCs;
- Municipalities must spend or allocate 60% of available DC reserve funds per year for roads, water and wastewater services;
- DC discounts now apply for purpose-built rental units based on the number of bedrooms; and
- DC exemptions now apply for affordable and attainable housing developments which meet the provisions of the DCA.

Additional changes were brought forward by Bill 17, *Protect Ontario by Building Faster and Smarter Act, 2025*, which was granted Royal Assent on June 5, 2025, and Bill 60, *Fighting Delays, Building Faster Act, 2025*, which was granted Royal Assent on November 27, 2025. Changes arising from this legislation include:

- DC exemption for long-term care homes;
- Allowing for DC by-laws to be amended without a DC Background Study or a public meeting provided the amount of DCs payable decreases;
- Payable DCs are to be the lower of the “frozen” DC amount (including any interest applied), or the DC in effect at the time of permit issuance;
- Deferral of DCs for residential non-rental development until occupancy;

- Special treatment of land acquisition costs for inclusion in DCs, including the removal of land from the calculation of historical average service levels;
- Requirement for mandatory local service policy where DCs are imposed; and
- Increased transparency for Benefit to Existing (BTE) and capital cost methodologies in background studies.

B. Supporting Analysis

The underlying assumptions and calculation methodologies contained in the Background Study have been informed by a range of inputs including the City’s capital budget and forecasts, existing master plans, and discussions with City staff and Council.

C. Consultation and Approval Process

The following provides a summary of the consultation and approval process undertaken to complete the Background Study. Following the release of the Background Study, consultation was held with the public prior to the passage of the new DC By-law(s) which occurred in March 2026.

Timeline of Consultation and Approval Process

Activity	Date
Council Information Session #1	June 16, 2025
Council Information Session #2	November 17, 2025
External Stakeholder Consultation	September 2025 - Ongoing
Public Release of DC Background Study	January 19, 2026
Statutory Public Meeting of Council	February 23, 2026
Passage of 2026 DC By-law	March 23, 2026

2. The Methodology Uses a City-Wide Approach to Align Development-Related Costs and Benefits

Several key steps are required when calculating any development charge (DC). However, specific circumstances arise in each municipality which must be reflected in the calculation. As such, in this study we have tailored our approach to the City of Waterloo's unique circumstances.

The study calculates development charges for Waterloo on a City-wide basis, consistent with the City's previous development charges studies. This approach is focused on providing a reasonable alignment of development-related costs with the development that necessitates those costs.

A. Consideration for Area Rated Services

In accordance with the DCA, Council must consider the use of area rating, also known as area-specific development charges, as part of the Background Study process. Based on discussions with staff and Council, a City-wide approach has been used as part of this Background Study update. This approach was passed by way of a resolution on June 16th, 2026.

B. City-Wide Charges are Proposed

The DCA requires that DC by-laws designate the areas within which DCs shall be imposed. The DCs may apply to all lands in a municipality or to other designated development areas as specified in the by-laws.

For all services, a range of capital facilities and infrastructure is available throughout the City, and all Waterloo residents and employees have access

to these assets. As new development occurs, new infrastructure will be needed in order to maintain overall service levels in the City. A widely accepted method of sharing the development-related capital costs for such City services is to apportion them over all the anticipated development.

The following services are included in the City-wide DC calculations:

- Library Services
- Protective Services
- Parks and Major Indoor Recreation Facilities
- Development-Related Studies
- Roads and Related Services
- Water Supply and Wastewater
- Stormwater Drainage and Control Services

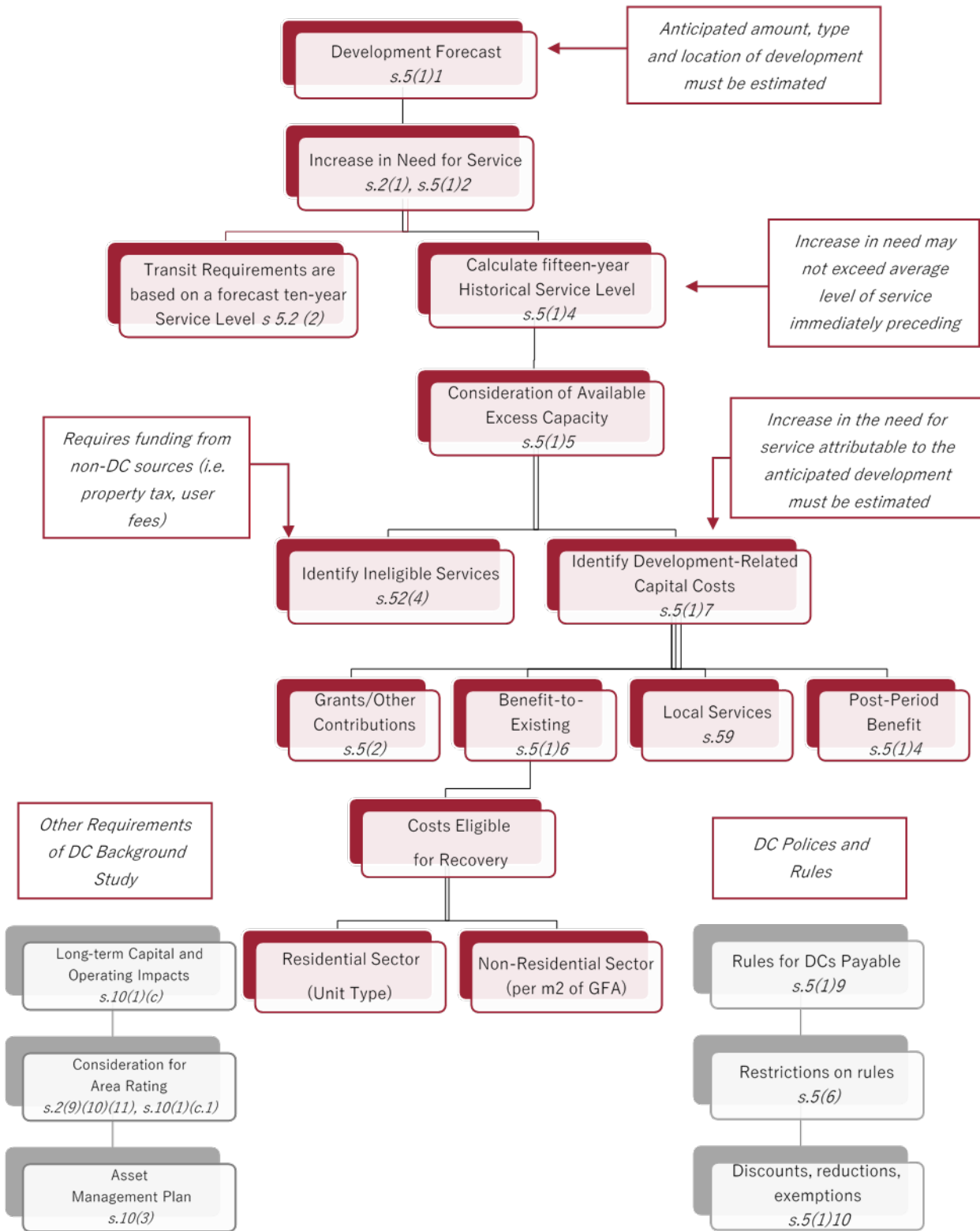
These services form a reasonable basis in which to plan and administer the City-wide development charges. It is noted that the analysis of each of these services examines the individual capital facilities and equipment that constitute it. The resulting DCs for these services would be imposed against all development anywhere in the City.

No costs associated with land acquisition have been included in the development charges calculations. However, it is proposed that a Land Acquisition service and associated development charge reserve fund be established in the event that the City requires land to accommodate development-related needs over the term of the development charges by-law.

C. Key Steps when Determining Development Charges for Future Development-Related Projects

Several key steps are required in calculating DCs for future development-related projects. These are summarized below and shown schematically in Figure 1.

Figure 1: Statutory Requirements of Development Charge Calculation and Study Process



i. Development Forecast

The first step in the methodology requires that a development forecast be prepared for the ten-year period, 2026 to 2035, and long-range period from 2026 to 2041, for each service area. The forecast of future residential and non-residential development used in this study was prepared in conjunction with the City's planning staff.

The forecast of the future residential and non-residential development is based on growth anticipated to occur in the City as set out in the City's Official Plan. For the residential portion of the forecast both the Census or "net" population growth and population growth in new units is estimated. Net population growth determines the need for additional facilities and provides the foundation for the development-related capital program.

The non-residential portion of the forecast estimates the gross floor area (GFA) of building space to be developed over the planning periods. The forecast of GFA is based on Official Plan employment forecasts for the City. Factors for floor space per worker are used to convert the employment forecast into gross floor areas for the purposes of the Background Study.

ii. Service Categories and Historical Service Levels

The DCA provides that the increase in the need for service attributable to anticipated development:

... must not include an increase that would result in the level of service exceeding the average level of that service provided in the municipality over the 15-year period immediately preceding the preparation of the background study...(s. 5. (1) 4.)

Historical 15-year average service levels thus form the basis for development charges. A review of the City's capital service levels for buildings, vehicles, and so on has therefore been prepared as a reference for the calculation so that the portion of future capital projects that may be

included in the development charge can be determined. Land has been removed from the service level calculations in accordance with recent legislative amendments. The historical service levels used in this study have been calculated based on the period 2011-2025.

iii. Development-Related Capital Program and Analysis of DC Eligible Costs to be recovered through Development Charges

A development-related capital program has been prepared by the City's departments, in consultation with Hemson, as part of the study. The program identifies development-related projects and their gross and net municipal costs, after allowing for capital grants, subsidies or other recoveries as required by the Act (DCA, s. 5. (2)). The capital program provides another cornerstone upon which development charges are based. The DCA requires that the increase in the need for service attributable to the anticipated development may include an increase:

... only if the council of the Municipality has indicated that it intends to ensure that such an increase in need will be met. (s. 5. (1) 3.)

In conjunction with DCA, s. 5. (1) 4. referenced above, these sections have the effect of requiring that the development charge be calculated on the lesser of the historical 15-year average service levels or the service levels embodied in future plans of the City. The development-related capital program prepared for this study ensures that development charges are only imposed to help pay for projects that have been or are intended to be purchased or built in order to accommodate future anticipated development. It is not sufficient in the calculation of development charges merely to have had the service in the past. There must also be a demonstrated commitment to continue to emplace facilities or infrastructure in the future. In this regard, O. Reg. 82/98, s. 3 states that:

For the purposes of paragraph 3 of subsection 5 (1) of the *Act*, the council of a Municipality has indicated that it intends to ensure that an increase in the

need for service will be met if the increase in service forms part of an official plan, capital forecast or similar expression of the intention of the council and the plan, forecast or similar expression of the intention of the council has been approved by the council.

For some projects in the development-related capital program, a portion of the project may confer benefits to existing residents. As required by the DCA, s. 5. (1) 6., these portions of projects and their associated net costs are the funding responsibility of the City from non-development charges sources. The amount of municipal funding for such non-DC-eligible shares of projects is also identified as part of the preparation of the development-related capital program. A description of the methodology that was used to determine this allocation, and any assumptions relied on in determining the allocation, is provided in Appendices B and C.

There is also a requirement in the DCA to reduce the applicable development charge by the amount of any “uncommitted excess capacity” that is available for a service. Such capacity is available to partially meet the future servicing requirements. Adjustments are made in the capital program analysis to meet this requirement of the DCA.

iv. Attribution to Types of Development

The next step in the determination of development charges is the allocation of the development-related net capital costs between the residential and the non-residential sectors. In the City of Waterloo, the allocation is based on projected changes in population in new units and employment over the planning periods.

The residential component of the development charges is applied to different housing types based on average occupancy factors. The non-residential component is applied on the basis of gross floor area of building space in square feet.

v. Final Adjustment

The final determination of the development charge results from adjustments made to development-related net capital costs for each service and sector resulting from the application of any unallocated reserve fund balances. A cash flow analysis is also undertaken for all services to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are therefore accounted for in the calculation as allowed under the DCA.

D. Operating & Capital Cost Impacts and Asset Management Plan Legislative Requirements

Section 10 of the DCA identifies what must be included in a Development Charges Background Study, namely:

- s.10 (2) The development charge background study shall include,
 - (c) an examination, for each service to which the development charge by-law would relate, of the long-term capital and operating costs for capital infrastructure required for the service; and
 - (c.2) an asset management plan prepared in accordance with subsection (3).

i. Asset Management Plan

- (3) The asset management plan shall,
 - (a) deal with all assets whose capital costs are proposed to be funded under the development charge by-law;
 - (b) demonstrate that all the assets mentioned in clause (a) are financially sustainable over their full life cycle;
 - (c) contain any other information that is prescribed; and
 - (d) be prepared in a prescribed manner.

A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle. The section of the DC Background Study that deals with the operating and capital cost impacts and the asset management plan can be found in Appendix E.

3. Development Forecast

The following section summarizes the development forecasts that have been used as inputs to the development charges calculations for the City. The development forecasts were prepared in conjunction with the City’s planning staff. A more detailed summary of the forecasts, including tables illustrating historical trends and forecast results, is provided in Appendix A.

The DCA requires that the City estimate “the anticipated amount, type and location of development” for which development charges may be imposed. The development forecast must cover both residential and non-residential development and be specific enough with regards to quantum, type, location and timing of development to allow the City to prepare a reasonable development-related capital program.

A. Residential Forecast

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the population growth as well as the population in new housing units is required.

- The population growth determines the need for additional facilities and provides the foundation for the development-related capital program.
- When calculating the development charge, however, the development-related net capital costs are spread over the total additional population that occupy new housing units. The population in new units represents the population from which development charges will be collected.

The total ten-year population in new units is forecast at 20,281. The total long-range population in new units to 2041 is forecast at 28,448.

B. Non-Residential Forecast

Development charges are levied on non-residential development as a charge per unit of gross floor area (GFA). As with the residential forecast, the non-residential forecast requires both a projection of employment growth as well as a projection of the employment growth associated with new floor space in the City.

The City's employment growth is estimated at 13,699 jobs over the ten-year period to 2035 and 18,415 jobs over the long-range period to 2041. The total ten-year GFA growth is forecast at 6.2 million square feet, and the total long-range GFA growth to 2041 is forecast at 8.3 million square feet.

Table 1 summarizes the development charge development forecast for the City.

TABLE 1

CITY OF WATERLOO
 SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
 DEVELOPMENT FORECAST

Development Forecast	2025 Estimate	General Services 2026 - 2035		Engineered Services 2026 - 2041	
		Growth	Total at 2035	Growth	Total at 2041
Residential					
Total Occupied Dwellings	51,473	9,758	61,231	13,535	65,008
Total Population					
Census (with students)	175,610	20,259	195,869	26,234	201,843
<i>Population In New Dwellings</i>		<i>20,281</i>		<i>28,448</i>	
Non-Residential					
Employment	82,206	13,699	95,906	18,415	100,622
Non-Residential Building Space (sq.ft.)		6,164,733		8,286,911	

4. Historical Capital Service Levels

The DCA and O. Reg. 82/98 require that the development charges be set at a level no higher than the average service level provided in the City over the 15-year period immediately preceding the preparation of the background study, on a service-by-service basis.

For General Services (Library, Protection, Parks and Recreation) and Roads and Related Services, the legislative requirement is met by documenting historical service levels for the preceding 15 years; in this case, for the period 2011 to 2025. Typically, service levels are measured as a ratio of inputs per capita or per capita and employee.

O. Reg. 82/98 requires that when determining historical service levels both quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet per capita. The qualitative aspect is introduced by the consideration of the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of dollars per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be charged to new development reflect not only the quantity (number and size) but also the quality (value or replacement cost) of service provided historically by the City. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by City staff based on historical records and their experience with costs to acquire or construct similar facilities, equipment and infrastructure.

Table 2 summarizes service levels for all services included in the development charges calculations. Appendices B and C provide detailed historical inventory data upon which the calculation of service levels is based.

TABLE 2
CITY OF WATERLOO
SUMMARY OF AVERAGE HISTORIC SERVICE LEVELS 2011 - 2025

Service	2011 - 2025 Service Level Measure
1.0 LIBRARY SERVICES	\$387.35 per capita
Buildings	\$241.43 per capita
Materials	\$117.62 per capita
Programming Equipment	\$0.86 per capita
Furniture And Equipment	\$21.81 per capita
Technology Resources	\$5.64 per capita
2.0 PROTECTIVE SERVICES	\$216.02 per capita & employment
Buildings	\$120.17 per capita & employment
Vehicle & Personal Equipment & Gear	\$19.41 per capita & employment
Vehicles	\$64.89 per capita & employment
Furniture & Equipment	\$11.55 per capita & employment
3.0 PARKS & MAJOR INDOOR RECREATION FACILITIES	\$5,205.31 per capita
Indoor Recreation	\$2,877.60 per capita
Parks And Trails	\$544.41 per capita
Park Facilities And Fleet	\$1,435.77 per capita
Park Special Facilities	\$347.53 per capita
4.0 ROADS & RELATED SERVICES	3,091.43 per capita & employment
Buildings	\$76.72 per capita & employment
Roads	\$1,390.26 per capita & employment
Bridges & Culverts	\$274.19 per capita & employment
Retaining Walls In Right Of Way	\$63.01 per capita & employment
Sidewalks & Bike Lanes	\$1,231.75 per capita & employment
Fleet Equipment	\$55.50 per capita & employment

5. Development-Related Capital Forecast

The DCA requires the Council of a municipality to express its intent to provide future capital facilities at the level incorporated in the development charges calculation. As noted above in Section II, O. Reg. 82/98, s. 3 states that:

For the purposes of paragraph 3 of subsection 5 (1) of the Act, the council of a municipality has indicated that it intends to ensure that an increase in the need for service will be met if the increase in service forms part of an official plan, capital forecast or similar expression of the intention of the council and the plan, forecast or similar expression of the intention of the council has been approved by the council.

A. A Development-Related Capital Forecast is Provided for Council's Approval

Based on the development forecasts summarized in Section III and detailed in Appendix A, City staff, in collaboration with the consultant, have developed a development-related capital plan which sets out projects that are required to service anticipated development. For all general services, the capital plan covers the ten-year period from 2026 to 2035. For engineering services, the capital plan covers the long-range period from 2026 to 2041.

It is recommended that Council adopt the development-related capital program developed for the purposes of the development charges calculation. It is assumed that future capital budgets and forecasts will continue to bring forward the capital projects presented here as they will be needed to service the anticipated development in the City. It is however acknowledged that changes to the forecast presented here may occur through the City's normal capital budget process.

B. Development-Related Capital Forecast for General Services

A summary of the ten-year development-related capital program for General Services is presented in Table 3. The table shows that the gross cost of the City's capital program is estimated to be \$125.1 million. Grants or subsidies in the amount of \$202,800 have been identified within the Development-Related Studies service. As such, the net cost of the development-related capital program is \$124.9 million.

Of the \$124.9 million net capital cost, approximately \$93.4 million (75%) is related to capital works for the Parks and Major Indoor Recreation Facilities service. This includes \$42.8 million for the renovation and expansion of the AMCC Sportsplex and a West Side Recreation Facility. The cost of the Protective Services capital program totals \$12.3 million (10%) and covers a range of fire rescue expansion and additional vehicles and equipment costs. The Library Services costs, related to the renovation and expansion of the WPL McCormick Branch Library as well as a provision for additional collection materials, total \$10.1 million (8%). Development-Related Studies capital costs amount to \$9.2 million, or 7% of the total net cost.

This capital program incorporates those projects identified to be related to development anticipated in the next ten years. It is not implied that all of these costs are to be recovered from new development by way of development charges (see the following Section VI for the method and determination of net capital costs attributable to development). Portions of this capital program may relate to replacement of existing capital facilities, shares of projects that benefit existing development, or development anticipated to occur beyond the 2026-2035 planning period.

After these reductions, the remaining development-related capital costs are brought forward to the development charge calculation. Details on the capital plans for each individual general service are available in Appendix B.

TABLE 3
CITY OF WATERLOO
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
2026 - 2035
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 Library Services	\$10,068.0	\$0.0	\$10,068.0
2.0 Protective Services	\$12,255.1	\$0.0	\$12,255.1
3.0 Parks & Major Indoor Recreation Facilities	\$93,427.8	\$0.0	\$93,427.8
4.0 Development-Related Studies	\$9,380.9	\$202.8	\$9,178.1
TOTAL - GENERAL PROGRAM	\$125,131.7	\$202.8	\$124,928.9

C. Development-Related Capital Forecast for Engineering Services

Table 4 presents a summary of the development-related capital forecast for the City's engineering infrastructure over the period 2026 to 2041. The table shows that the gross cost of the City's engineered service capital forecast is estimated to be \$311.1 million. There are no identified grants or subsidies, leaving the entirety of \$311.1 million in net City costs.

Further details on the development charges calculations for the engineering services are available in Appendix C.

TABLE 4
CITY OF WATERLOO
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
2026 - 2041
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 Roads and Related Services	\$134,572.8	\$0.0	\$134,572.8
2.0 Water Supply and Wastewater	\$126,521.7	\$0.0	\$126,521.7
3.0 Stormwater Drainage & Control Services	\$49,964.2	\$0.0	\$49,964.2
TOTAL - ENGINEERING PROGRAM	\$311,058.7	\$0.0	\$311,058.7

6. Proposed Development Charges are Calculated in Accordance with the DCA

This section summarizes the calculation of development charges for each service and the resulting total development charge by type of development. For all services, the calculation of the “unadjusted” per capita (residential) and per square foot (non-residential) charges is reviewed. Adjustments to these amounts resulting from a cashflow analysis that accounts for interest earnings and borrowing costs are also discussed.

For residential development, an adjusted total per capita amount is applied to different housing types on the basis of average occupancy factors. For non-residential development the proposed development charge rates are based on gross floor area (GFA) of building space.

It is noted that the calculation of the development charges does not include any provision for exemptions required under the DCA, for example, the exemption for enlargements of up to fifty per cent on existing industrial buildings or for affordable housing. Such legislated exemptions, or other exemptions which Council may choose to provide, will result in a loss of development charge revenue for the affected types of development. Any such revenue loss may not be offset, however, by increasing other portions of the calculated charge.

A. Development Charge Calculation

A summary of the “unadjusted” residential and non-residential development charges for the general services is presented in Table 5. Further details of the calculation for each individual general service are available in Appendix B. Appendix C contains further details of the calculations for the engineered services.

i. Unadjusted Residential and Non-Residential Development Charge Rates

The capital forecast for the general services incorporates those projects identified to be related to development anticipated in the next ten years. However, not all of the capital costs are to be recovered from new development by way of development charges. Table 5 shows that \$31.5 million of the capital forecast relates to replacement of existing capital facilities or for shares of projects that provide benefit existing development. Another share of the forecast, \$5.0 million, is either attributable to development beyond 2035 (and can therefore only be recovered under future development charge studies) or represents a service level increase in the City. In addition, \$7.1 million has been committed to projects in the capital forecast from existing development charge reserve funds. The remaining amount of \$81.3 million is deemed to be eligible for recovery through DCs in the 2026 to 2035 period. This amount is then allocated to new residential development (\$77.6 million) and non-residential development (\$3.7 million).

The total net development related capital costs eligible for recovery for the general services results in unadjusted development charges for each service expressed as a per capita charge for residential development and a charge per square foot of new gross floor area (GFA) for non-residential development. These unadjusted development charges are displayed at the right of Table 5.

Table 6 presents the “unadjusted” residential and non-residential development charges for the engineering infrastructure. It shows that of the total \$311.1 million net cost of the capital program, \$174.2 million is considered to replace existing infrastructure or to benefit the existing community. An additional \$2.7 million has been removed as a post-2041 benefit share. A total existing reserve fund balance of \$11.2 million has been removed from the development charges calculation. After these deductions, the remaining \$123.0 million is carried forward to the development charge

calculation. This amount is then allocated to new residential development (\$75.0 million) and non-residential development (\$48.0 million).

The allocation of engineering service costs yields unadjusted charges for each service expressed as a per capita charge for residential development and a charge per square foot for new non-residential development. These unadjusted development charges are displayed at the right of Table 6.

TABLE 5

CITY OF WATERLOO
 SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
 CAPITAL PROGRAM FOR GENERAL SERVICES

10 Year Growth in Population in New Units	20,281
10 Year Growth in Square Feet	6,164,733

Service	Development-Related Capital Program (2026-2035)					Residential Share		Non-Residential Share	
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2035 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	%	(\$000)	%	(\$000)
1.0 LIBRARY SERVICES	\$10,068.0	\$3,077.7	\$0.0	\$426.6	\$6,563.7	100%	\$6,563.69	0%	\$0.00
Development Charge Per Capita							\$323.64		\$0.00
Development Charge Per Sq.Ft.									\$0.00
2.0 PROTECTIVE SERVICES	\$12,255.1	\$4,253.0	\$0.0	\$4,567.5	\$3,434.5	60%	\$2,060.72	40%	\$1,373.82
Development Charge Per Capita							\$101.61		\$0.22
Development Charge Per Sq.Ft.									\$0.22
3.0 PARKS & MAJOR INDOOR RECREATION FACILITIES	\$93,427.8	\$20,798.7	\$7,082.8	\$0.0	\$65,546.2	100%	\$65,546.24	0%	\$0.00
Development Charge Per Capita							\$3,231.94		\$0.00
Development Charge Per Sq.Ft.									\$0.00
4.0 DEVELOPMENT-RELATED STUDIES	\$9,178.1	\$3,393.0	\$0.0	\$0.0	\$5,785.0	60%	\$3,471.02	40%	\$2,314.01
Development Charge Per Capita							\$171.15		\$0.38
Development Charge Per Sq.Ft.									\$0.38
TOTAL GENERAL SERVICES (2026-2035)	\$124,928.9	\$31,522.5	\$7,082.8	\$4,994.1	\$81,329.5		\$77,641.7		\$3,687.8
Development Charge Per Capita							\$3,828.34		\$0.60
Development Charge Per Sq.Ft.									\$0.60



TABLE 6

CITY OF WATERLOO
 SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
 CAPITAL PROGRAM FOR ENGINEERED SERVICES

Ultimate Growth in Population in New Units	28,448
Ultimate Growth in Square Feet	8,286,911

Service	Development-Related Capital Program (2026-2041)					Residential Share		Non-Residential Share	
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2041 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	%	(\$000)	%	(\$000)
1.0 ROADS AND RELATED SERVICES	\$134,572.8	\$80,156.5	\$0.0	\$0.0	\$54,416.2	61%	\$33,193.90	39%	\$21,222.33
Development Charge Per Capita							\$1,166.82		
Development Charge Per Sq.Ft.									\$2.56
2.0 WATER SUPPLY AND WASTEWATER	\$126,521.7	\$62,251.4	\$9,403.4	\$2,724.3	\$52,142.7	61%	\$31,807.03	39%	\$20,335.64
Development Charge Per Capita							\$1,118.07		
Development Charge Per Sq.Ft.									\$2.45
3.0 STORMWATER DRAINAGE & CONTROL SERVICES	\$49,964.2	\$31,757.5	\$1,810.0	\$0.0	\$16,396.8	61%	\$10,002.03	39%	\$6,394.74
Development Charge Per Capita							\$351.59		
Development Charge Per Sq.Ft.									\$0.77
TOTAL ENGINEERED SERVICES (2026-2041)	\$311,058.7	\$174,165.4	\$11,213.3	\$2,724.3	\$122,955.7		\$75,003.0		\$47,952.7
Development Charge Per Capita							\$2,636.48		
Development Charge Per Sq.Ft.									\$5.78



ii. **Adjusted Residential and Non-Residential Development Charge Rates**

Final adjustments to the “unadjusted” development charge rates are made through a cashflow analysis. The analysis, details of which are included in Appendices B and C, considers the borrowing cost and interest earnings associated with the timing of expenditures and development charge receipts for each service category. Table 7 summarizes the results of the adjustment for the residential component of the development charge rate. As shown, the adjusted per capita rate is higher by \$926, increasing from \$6,465 per capita to \$7,391 per capita after the cashflow analysis.

Table 7 also provides the calculated rates by residential unit with the total charge per unit ranging from a high of \$30,835 per unit for apartments with four or more bedrooms to a low of \$7,391 for lodging houses (per bedroom). The rate per single or semi-detached unit is \$25,201.

The calculated unadjusted and adjusted non-residential development charge rates are presented in Table 8. The calculated adjusted rate for new non-residential development is \$7.78 per square foot (\$83.77 per square metre), which represents an increase of \$1.39 per square foot (\$15.03 per square metre) from the unadjusted rate of \$6.39 per square foot (\$68.74 per square metre).

TABLE 7

CITY OF WATERLOO
RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE
CITY-WIDE DEVELOPMENT CHARGES

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Residential Charge By Unit Type (1)				Lodging House Per Bedroom
			Singles & Semis	Apartments		Multiples	
				3 Bedrooms or Less	4 or More Bedrooms		
Library Services	\$324	\$433	\$1,477	\$868	\$1,807	\$1,052	\$433
Protective Services	\$102	\$256	\$872	\$513	\$1,067	\$621	\$256
Parks and Major Indoor Recreation Facilities	\$3,232	\$3,379	\$11,522	\$6,774	\$14,097	\$8,210	\$3,379
Development-Related Studies	\$171	\$200	\$682	\$401	\$835	\$486	\$200
Land Acquisition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal General Services	\$3,828	\$4,268	\$14,553	\$8,556	\$17,806	\$10,369	\$4,268
Roads and Related Services	\$1,167	\$1,502	\$5,121	\$3,011	\$6,266	\$3,649	\$1,502
Water Supply and Wastewater	\$1,118	\$1,221	\$4,162	\$2,447	\$5,093	\$2,966	\$1,221
Stormwater Drainage and Control Services	\$352	\$400	\$1,365	\$802	\$1,670	\$972	\$400
Subtotal Engineered Services	\$2,636	\$3,123	\$10,648	\$6,260	\$13,029	\$7,587	\$3,123
TOTAL CHARGE PER UNIT	\$6,465	\$7,391	\$25,201	\$14,816	\$30,835	\$17,956	\$7,391
(1) Based on Persons Per Unit Of:			3.41	2.00	4.17	2.43	1.00



Proposed Development Charges are Calculated in Accordance with the DCA | 36

TABLE 8

CITY OF WATERLOO
 NON-RESIDENTIAL DEVELOPMENT CHARGES PER SQUARE FOOT
 CITY-WIDE DEVELOPMENT CHARGES

Service	Unadjusted Charge per Square Foot	Adjusted Charge per Square Foot	Unadjusted Charge per Square Metre	Adjusted Charge per Square Metre	Percentage of Charge
Library Services	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Protective Services	\$0.22	\$0.56	\$2.37	\$6.02	7.2%
Parks and Major Indoor Recreation Facilities	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Development-Related Studies	\$0.38	\$0.44	\$4.09	\$4.71	5.6%
Land Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Subtotal General Services	\$0.60	\$1.00	\$6.46	\$10.73	12.8%
Roads and Related Services	\$2.56	\$3.26	\$27.57	\$35.12	41.9%
Water Supply and Wastewater	\$2.45	\$2.65	\$26.41	\$28.55	34.1%
Stormwater Drainage and Control Services	\$0.77	\$0.87	\$8.31	\$9.36	11.2%
Subtotal Engineered Services	\$5.79	\$6.79	\$62.29	\$73.03	87.2%
TOTAL CHARGE	\$6.39	\$7.78	\$68.74	\$83.77	100.0%

B. Comparison of 2026 Newly Calculated Development Charges with Charges Currently in Force in City of Waterloo

Table 9 presents a comparison of the newly calculated residential and non-residential development charges with currently imposed development charge rates (as of January 1, 2026). It demonstrates that the newly calculated residential development charge rate for singles and semi-detached units is increasing by 13%, or \$2,870.

As seen in Table 10, the newly calculated development charge rates for non-residential development decreases by 13%, or \$1.15 per square foot.

TABLE 9

**CITY OF WATERLOO
RESIDENTIAL DEVELOPMENT CHARGES
CURRENT VS. CALCULATED DEVELOPMENT CHARGES**

Service	Current	Calculated	Difference	
	Residential Charge / SDU	Residential Charge / SDU		
Library Services	\$1,389	\$1,477	\$88	6%
Protective Services	\$748	\$872	\$124	17%
Parks & Major Indoor Recreation Facilities	\$7,933	\$11,522	\$3,589	45%
Development-Related Studies	\$1,042	\$682	(\$360)	-35%
Land Acquisition	\$0	\$0	\$0	0%
Subtotal General Services	\$11,111	\$14,553	\$3,442	31%
Roads and Related Services	\$5,513	\$5,121	(\$392)	-7%
Water Supply and Wastewater	\$3,832	\$4,162	\$330	9%
Stormwater Drainage and Control Services	\$1,875	\$1,365	(\$510)	-27%
Subtotal Engineered Services	\$11,218	\$10,648	(\$572)	-5%
TOTAL CHARGE	\$22,331	\$25,201	\$2,870	13%

TABLE 10

**CITY OF WATERLOO
NON-RESIDENTIAL DEVELOPMENT CHARGES
CURRENT VS. CALCULATED DEVELOPMENT CHARGES**

Service	Current Uniform	Calculated Uniform	Difference	
	Non-Residential Charge (sq.ft.)	Non-Residential Charge (sq.ft.)		
Library Services	\$0.00	\$0.00	\$0.00	0%
Protective Services	\$0.52	\$0.56	\$0.04	8%
Parks & Major Indoor Recreation Facilities	\$0.00	\$0.00	\$0.00	0%
Development-Related Studies	\$0.73	\$0.44	(\$0.30)	-40%
Land Acquisition	\$0.00	\$0.00	\$0.00	0%
Subtotal General Services	\$1.25	\$1.00	(\$0.26)	-20%
Roads and Related Services	\$3.78	\$3.26	(\$0.51)	-14%
Water Supply and Wastewater	\$2.62	\$2.65	\$0.04	1%
Stormwater Drainage & Control Services	\$1.28	\$0.87	(\$0.41)	-32%
Subtotal Engineered Services	\$7.68	\$6.79	(\$0.89)	-12%
TOTAL CHARGE	\$8.93	\$7.78	(\$1.15)	-13%

7. Cost of Growth Analysis

This section provides a brief examination of the long-term capital and operating costs as well as the asset management-related annual provisions for the capital facilities and infrastructure to be included in the DC by-law. This examination is required as one of the provisions of the DCA. Additional details on the cost of growth analysis, including asset management analysis is included in Appendix E.

A. Asset Management Plan

Tables 11 and 12 provide the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2026-2035 and 2026-2041 DC recoverable portions. The year 2036 and 2042 have been included to calculate the annual contribution for these periods as the expenditures in 2035 and 2041 will not trigger asset management contributions until 2036 and 2042, respectively. As shown in Table 11, by 2036 the City should fund an additional \$2.5 million per annum in order to fund the full life cycle costs of the new assets related to the general services supported under the development charges by-law.

Table 12 provides a separate analysis of the annual provisions required for the Engineered Services capital program as the program extends to 2041. As shown in Table 12, the annual provision in 2042 amounts to \$2.0 million.

TABLE 11

CITY OF WATERLOO
ANNUAL ASSET MANAGEMENT PROVISION BY 2036

Service	2026 - 2035 Capital Program		Calculated AMP Annual Provision by 2036	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Services	\$6,563,691	\$3,504,300	\$228,870	\$89,847
Protective Services	\$3,434,538	\$8,820,534	\$110,088	\$175,105
Parks & Major Indoor Recreation Facilities	\$65,546,244	\$27,881,522	\$2,143,627	\$1,363,429
Development-Related Studies	\$5,785,031	\$3,595,829	\$0	\$0
TOTAL	\$81,329,504	\$43,802,184	\$2,482,585	\$1,628,382

** Includes costs that will be recovered under future development charges studies (i.e. other development-related), ineligible shares and shares of projects funded from available reserve funds.*

TABLE 12

CITY OF WATERLOO
ANNUAL ASSET MANAGEMENT PROVISION BY 2042

Service	2026 - 2041 Capital Program		Calculated AMP Annual Provision by 2042	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Roads and Related Services	\$54,416,228	\$80,156,533	\$1,191,686	\$1,602,558
Water Supply and Wastewater	\$52,142,671	\$74,379,052	\$637,364	\$929,255
Stormwater Drainage & Control Services	\$16,396,762	\$33,567,431	\$208,514	\$411,743
TOTAL	\$122,955,661	\$188,103,017	\$2,037,564	\$2,943,555

** Includes costs that will be recovered under future development charges studies (i.e. other development-related), ineligible shares and shares of projects funded from available reserve funds.*

B. Long-Term Capital and Operating Costs

Appendix E summarizes the estimated increase in net operating costs that the City will experience for additions associated with the planned capital forecast. These estimates are based on information provided by City staff.

By 2035, the City's net operating costs are estimated to increase by \$14.8 million. The most significant portion of this increase relates to operating costs arising from increased Parks and Major Indoor Recreation Facilities services.

Appendix E also summarizes the components of the development-related capital program that will require funding from non-development charge sources. Of the \$436.0 million in the 2026-2035 and 2026-2041 net capital programs, about \$205.7 million will need to be financed from non-development charge sources over the planning periods. This includes shares of projects related to capital replacement and for non-growth shares of projects that provide benefit to the existing community.

Council is made aware of these factors so that they understand the financial implications of the quantum and timing of the projects included in the development-related capital forecast in this study.

C. The Program is Deemed to be Financially Sustainable

In summary, the asset management plan and long-term capital and operating analysis contained in Appendix E demonstrates that the City can afford to invest and operate the identified general and engineered services infrastructure over the ten-year and long-term planning period.

Importantly, the City's annual budget review allows staff to continue to monitor and implement mitigating measures should the program become less sustainable.

8. Development Charges Policy and Administration

This section addresses the requirement under the DCA for Council to consider area rating for development charges as well as development charge by-law policies and administration.

A. Consideration of Area Rating

In accordance with the DCA, Council must give consideration to the use of area rating, also known as area-specific development charges, as part of the DC Background Study. As part of the City's 2026 DC update, the appropriateness of implementing area-specific development charges for the various City services was examined.

The DCA permits the City to designate, in its DC By-law, the areas where development charges shall be imposed. The charges may apply to all lands in the City or to other designated development areas as specified in the DC By-law.

The following was considered with respect to area-specific development charges:

- Is the use of area-specific charges appropriate for some or all services?
- Are there any data limitations with calculating an area-specific development charge?

Area-specific development charges are typically considered when there is clear benefit to a particular area (including the population or population and employment), and have been implemented mostly in standalone green field developments.

Based on discussions with staff, and the analysis of the delivery of services, it is proposed that the City continue to calculate and collect DCs on a uniform, City-wide basis. The following table provides a description of the servicing needs for general and engineered services.

City Services Considered	Servicing Needs
General Services	<p>Services such as Library, Parks and Major Indoor Recreation Facilities are available to all residents in the City and are driven and planned for based on City-wide population growth.</p> <p>Protective Services and Development-Related Studies are provided to all residents and employees in the City and are driven and planned for based on City-wide population or population and employment growth.</p>
Engineered Services	<p>Roads and Related services are provided through a City-wide network and planned based on City-wide population and employment growth.</p> <p>For services such as Water, Wastewater and Storm Water Drainage, a network of ponds, linear infrastructure and treatment facilities are used to provide services to City-wide population and employment growth.</p>

It is noted that through this DC study process and the City’s previous DC study processes, thorough examinations of the appropriateness of area-specific DCs for Water, Wastewater, and Storm Water Drainage and Control services have been undertaken. Through extensive discussions with City staff and stakeholders, it was determined that a City-wide approach would continue to be most appropriate for a number of reasons, including the following:

- Due to the nature of Water, Wastewater, and Storm Water Drainage servicing in the City, it is difficult to accurately assign benefitting areas for all capital projects; and
- There is the potential for issues of fairness due to the timing of certain projects and the historical City-wide approach to development charges. For example, certain locations may require major infrastructure upgrades in the near term, while others have seen similar recent projects funded on a City-wide basis.

B. Development Charges Administration

A draft copy of the development charges by-law was be made available on the City's website at least two weeks before the scheduled public meeting for review. The by-law itself contains a series of polices as it relates to the City's policies and practices regarding development charge administration. In this regard, the following recommendations were made:

- It is recommended that the City develop reporting policies consistent with the new requirements of the DCA;
- It is recommended that the by-law permit the payment of a development charge in cash or through services-in-lieu agreements. The City is not obligated to enter into services-in-lieu agreements;
- No costs associated with land acquisition have been included in the development charges calculations. However, it is recommended that a Land Acquisition service and associated development charge reserve fund be established in the event that the City requires land to accommodate development-related needs over the term of the development charges by-law;

- The proposed draft by-law sets out the rules to determine development charges applicable in any particular case. Rules for exemptions are also to be outlined in the proposed draft by-law; and
- It is recommended that Council adopt the development-related capital forecast included in this background study, subject to annual review through the City's normal capital budget process.

C. A Local Service Policy Is Provided

Pursuant to s.59 (2.2) of the DCA, a Local Service Policy is included in Appendix G.

Appendix A

Development Forecast

Development Forecast

This appendix summarizes the development forecast used to prepare the 2026 Development Charges (DC) Background Study for the City of Waterloo. It outlines the forecasting methodology and key assumptions and presents the results of the residential and non-residential development forecasts.

The results of the analysis are set out in the following tables:

Historical Development

Table 1	Population, Households and Employment
Table 2	Housing Completions by Unit Type
Table 3	Non-Residential Floorspace
Table 4	Households by Period of Construction, Showing Household Size

Forecast Development

Table 5	Population, Households and Employment Forecast
Table 6	Household Growth by Unit Type
Table 7	Non-Residential Space Forecast

A. Forecast Approach and Key Assumptions

The Development Charges Act (DCA) requires the City to estimate “the anticipated amount, type and location of development” for which development charges may be imposed. Accordingly, the development forecast must cover both residential and non-residential development and be specific enough with regards to quantum, type, location and timing of development to allow the City to prepare a reasonable development-related capital program.

For the purposes of this study, a ten-year development forecast, from 2026 to 2035, has been used for all development charge-eligible general services

within the City. For the engineering services of roads and related works, water and wastewater, stormwater, and engineering studies, a long-term forecast from 2026 to 2041 has been used, consistent with the master plans that have been completed for these services.

The development forecasts in this study are based on forecasts of development occurring within the City's approved development areas. The forecasts are premised on the City achieving population and employment targets established for Waterloo under the former Region of Waterloo Official Plan, now incorporated into the City's Official Plan.¹

Although the City has committed to achieving 16,000 "new homes" between 2022 and 2031, this housing pledge includes several forms of accommodation that are not reflected in the residential development forecast used for development charge purposes, such as long term care beds and post-secondary student beds. In addition, the housing pledge is measured in terms of housing starts, whereas residential development charge revenues are now largely triggered at the time of occupancy. This distinction is important, as the lag between housing starts and occupancy in Waterloo typically ranges from approximately six months for single detached dwellings to up to two years for apartment development.

Notwithstanding these differences between the units captured in the City's housing pledge and those included in the development charge forecast, this study assumes a modestly slower rate of growth in the near term, reflecting the recent softening in housing construction activity. This short-term adjustment does not alter the long-term population and employment outlook, which continues to be based on the City achieving its 2051 Official Plan targets.

The City's forecasts draw on a range of data including Statistics Canada Census data, Canada Mortgage Housing Corporation (CMHC) housing

¹ That is a population of 185,000 and employment of 114,900 by 2051.

market information, and the City’s building permit and development application data. Studies of local student populations and consultations with the City staff form the basis of the forecast of student populations.

B. Key Assumptions, Definitions, and Historical Trends

The overall pattern of development in the City of Waterloo over the past 20 years has been characterized by steady and sustained growth. Population growth moderated between 2006 and 2011, reflecting the impacts of the 2008 global financial crisis and the subsequent recession, and then accelerated between 2021 and 2024, largely driven by a significant increase in non-permanent residents, primarily international students and their families.

Historical population, household, and employment figures back to 1996 are presented in Table 1. Population figures in the table include:

- the permanent resident population of the City as recorded in the Census; and
- an estimate of full-time students who reside in off-campus housing in Waterloo but whose permanent residence is outside the City.

Full-time students are included in all population figures in this study because the need for municipal services is in part driven by development triggered by student growth.

Population figures shown in Table 1 represent mid-year estimates. For development charges purposes, a fifteen-year historical period of 2011 to 2025 is used for calculating services levels.

Employment figures presented in Table 1 represent “place of work” employment data and are based on the Census. Place of work employment data record where people work rather than their place of residence. Table 1

shows that over the last 15 years, the rate of employment growth in the City has been roughly equivalent to the rate of population growth. As a result, the City's activity rate (the ratio of employment to permanent population) has averaged at 60% over the 15-year period.

Details on recent housing growth in the City are provided in Table 2. Over the past decade, single and semi-detached units have accounted for approximately 14% of total housing completions, although annual completion numbers vary from year to year. Over the same period, row housing and apartment units have represented approximately 5% and 81% of completions, respectively. As with single and semi-detached units, the number of units completed in any given year fluctuates. The long-term shift toward higher-density housing forms reflects the City's limited remaining greenfield land supply and the increasing reliance on intensification and infill development.

Table 3 presents the amount of non-residential gross floor area (GFA) constructed in the City since 2016, including both new construction and building additions. Non-residential development activity has slowed since the onset of the COVID-19 pandemic in 2020, particularly within the office sector. Over the past five years, institutional uses have accounted for the largest share of new non-residential floor space, representing approximately 41% of total construction.

Table 4 provides a summary of historical housing occupancy patterns in Waterloo. The overall average occupancy level for single and semi-detached dwellings in the City is 2.92 persons per unit (PPU). Occupancy levels observed in more recently constructed units (2011 to 2020) are higher than the City-wide average and are therefore used in the development charge calculations, as they more accurately reflect anticipated occupancy in new development. For single and semi-detached units constructed during this period, the average occupancy is 3.41 PPU. Corresponding average occupancy levels for row housing and apartment units are 2.43 PPU and

1.84 PPU, respectively. In general, occupancy levels for row housing and smaller apartment units have increased in recent years, while occupancy levels for larger apartment forms have declined.

C. Forecast Method and Results

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the *population growth* as well as the *population in new housing units* is required.

- The *population growth*² determines the need for additional facilities and provides the foundation for the development-related capital program.
- When calculating the development charge, however, the development-related net capital costs are spread over the total additional population that occupy new housing units. This *population in new units* represents the population from which development charges will be collected.

Development charges are levied on non-residential development as a charge per m² of Gross Floor Area (GFA). As with the residential forecast, the non-residential forecast requires both a projection of *employment growth* and *employment growth associated with new floorspace* in the City.

i. Residential Forecast

The residential development forecast is based on forecasts of population, households, and housing units by type in the City. Tables 5 and 6 summarize the population and household growth forecasts over both the ten-year and longer-term horizons.

Over the ten-year forecast period from 2026 to 2035, the City's population is forecast to increase by 20,259 persons, from 176,842 in 2026 to 195,869 in 2035. No change to the current student population is assumed over this

² Commonly referred to as “net population growth” in the context of development charges.

period. Over the same timeframe, the number of households is forecast to increase by 9,758, from 52,127 to 61,231.

Table 5 presents population and household growth to 2041. Over this longer-term horizon, the City's population is forecast to increase by 26,234 persons, from 176,842 in 2026 to 201,843 in 2041, while the number of households is forecast to grow by 13,535, from 52,127 to 65,008. Consistent with recent trends, the City's overall average persons-per-unit (PPU) is forecast to continue to decline over this period.

Population growth associated with new dwelling units is estimated by applying the following occupancy assumptions to the housing unit forecast: 3.41 PPU for single and semi-detached dwellings, 2.43 PPU for row housing, and 1.84 PPU for apartments. These assumptions are informed by the historical occupancy patterns for permanently occupied units summarized in Table 4. For forecasting purposes, average apartment occupancy is further differentiated by unit size and assumed to be 1.41 PPU for units with one bedroom or less, 2.20 PPU for units with two to three bedrooms, and 2.90 PPU for units with four to five bedrooms.

Based on these assumptions, the total forecast population residing in new housing units over the 2026 to 2035 period is 20,281 persons. Over the longer-term horizon to 2041, the forecast population in new housing units increases to 28,448 persons (see Table 6).

ii. Non-Residential Forecast

Non-residential development charges are calculated on a per unit of gross floor area (GFA) basis. Therefore, as per the DCA, a forecast of non-residential building space has been developed. As with the residential forecast, the non-residential GFA forecast covers the ten-year period from 2026 to 2035 for general services and the longer-term period from 2026 to 2041 for engineering services.

The GFA forecast is derived from the employment forecast summarized in Table 5. Four categories of employment are distinguished for forecasting purposes: traditional industrial, commercial, office, and institutional. Employment forecasts are converted to building space using the following space-per-employee assumptions:

- Traditional industrial employment: 1,000 sq. ft. per employee
- Commercial employment: 495 sq. ft. per employee
- Office employment: 215 sq. ft. per employee
- Institutional employment: 750 sq. ft. per employee
- Total employment (average): 450 sq. ft. per employee

These conversion factors are informed by discussions with City staff and reflect local development characteristics.

The resulting GFA forecasts are presented in Table 7. Over the ten-year forecast period, total non-residential GFA growth is estimated at 6,164,733 square feet, with institutional development representing the largest component at approximately 2,465,893 square feet, or 40% of total growth. Over the longer-term period to 2041, total non-residential GFA growth is forecast to reach 8,286,911 square feet.

APPENDIX A - TABLE 1
CITY OF WATERLOO
HISTORICAL POPULATION, HOUSEHOLDS & EMPLOYMENT

Mid-Year	Population					Households				Employment ³			
	Census ¹	Students (F/T)	Total	Growth	Growth %	Total	Growth	Growth %	HH Size	Total	Growth	Growth %	Activity Rate ⁴
1996	77,949	8,973	86,922			29,135			2.68	42,793			54.9%
1997	79,597	9,185	88,782	1,860	2.1%	29,802	667	2.3%	2.67	44,871	2,078	4.9%	56.4%
1998	81,279	9,402	90,681	1,899	2.1%	30,484	682	2.3%	2.67	47,050	2,179	4.9%	57.9%
1999	82,997	9,624	92,621	1,940	2.1%	31,182	698	2.3%	2.66	49,335	2,285	4.9%	59.4%
2000	84,751	9,852	94,603	1,982	2.1%	31,896	714	2.3%	2.66	51,731	2,396	4.9%	61.0%
2001	86,543	10,085	96,628	2,025	2.1%	32,625	729	2.3%	2.65	54,243	2,512	4.9%	62.7%
2002	88,627	10,553	99,180	2,552	2.6%	33,416	791	2.4%	2.65	55,246	1,003	1.8%	62.3%
2003	90,761	11,042	101,803	2,623	2.6%	34,226	810	2.4%	2.65	56,268	1,022	1.8%	62.0%
2004	92,946	11,554	104,500	2,697	2.6%	35,056	830	2.4%	2.65	57,309	1,041	1.9%	61.7%
2005	95,184	12,090	107,274	2,774	2.7%	35,906	850	2.4%	2.65	58,369	1,060	1.8%	61.3%
2006	97,475	12,650	110,125	2,851	2.7%	36,775	869	2.4%	2.65	59,451	1,082	1.9%	61.0%
2007	97,735	13,411	111,146	1,021	0.9%	36,923	148	0.4%	2.65	59,804	353	0.6%	61.2%
2008	97,995	14,218	112,213	1,067	1.0%	37,071	148	0.4%	2.64	60,159	355	0.6%	61.4%
2009	98,256	15,073	113,329	1,116	1.0%	37,220	149	0.4%	2.64	60,516	357	0.6%	61.6%
2010	98,518	15,980	114,498	1,169	1.0%	37,370	150	0.4%	2.64	60,875	359	0.6%	61.8%
2011	98,780	16,940	115,720	1,222	1.1%	37,520	150	0.4%	2.63	61,237	362	0.6%	62.0%
2012	99,991	17,139	117,130	1,410	1.2%	38,076	556	1.5%	2.63	61,865	628	1.0%	61.9%
2013	101,217	17,341	118,558	1,428	1.2%	38,640	564	1.5%	2.62	62,499	634	1.0%	61.7%
2014	102,458	17,545	120,003	1,445	1.2%	39,212	572	1.5%	2.61	63,139	640	1.0%	61.6%
2015	103,714	17,751	121,465	1,462	1.2%	39,793	581	1.5%	2.61	63,786	647	1.0%	61.5%
2016	104,986	17,960	122,946	1,481	1.2%	40,381	588	1.5%	2.60	64,440	654	1.0%	61.4%
2017	108,087	17,590	125,677	2,731	2.2%	41,633	1,252	3.1%	2.60	65,597	1,157	1.8%	60.7%
2018	111,280	17,580	128,860	3,183	2.5%	42,924	1,291	3.1%	2.59	66,775	1,178	1.8%	60.0%
2019	114,567	21,130	135,697	6,837	5.3%	44,255	1,331	3.1%	2.59	67,974	1,199	1.8%	59.3%
2020	117,951	21,370	139,321	3,624	2.7%	45,627	1,372	3.1%	2.59	69,194	1,220	1.8%	58.7%
2021	121,435	21,757	143,192	3,871	2.8%	47,040	1,413	3.1%	2.58	70,435	1,241	1.8%	58.0%
2022	126,764	33,680	160,444	17,252	12.0%	48,155	1,115	2.4%	2.63	73,672	3,237	4.6%	58.1%
2023	131,969	47,750	179,719	19,275	12.0%	48,860	705	1.5%	2.70	76,849	3,177	4.3%	58.2%
2024	137,177	42,130	179,307	-412	-0.2%	50,064	1,204	2.5%	2.74	80,040	3,191	4.2%	58.3%
2025	140,611	34,999	175,610	-3,697	-2.1%	51,473	1,409	2.8%	2.73	82,206	2,166	2.7%	58.5%
Last 15 Years				61,112			14,103				21,331		

Source: Statistics Canada, Census of Canada 1996-2021.

Note 1: Excludes an estimate of Census net undercoverage.

Note 2: Activity rate is the ratio of employment (less work at home employment) to Census population.

Note 3: Employment includes all employment by place of work except for work-at-home employment.

**APPENDIX A - TABLE 2
CITY OF WATERLOO
HISTORICAL HOUSING COMPLETIONS BY UNIT TYPE**

Year	Housing Completions - Units			
	Singles/Semis	Rows	Apartments	Total
2016	225	32	1,630	1,887
2017	340	58	615	1,013
2018	286	12	1,099	1,397
2019	115	54	537	706
2020	112	30	851	993
2021	86	73	887	1,046
2022	126	21	968	1,115
2023	58	109	538	705
2024	78	133	993	1,204
2025 (est.)	72	0	424	496
Total	1,498	522	8,542	10,562
<i>Average '16-'25</i>	<i>150</i>	<i>52</i>	<i>854</i>	<i>1,056</i>
<i>Average '21-'25</i>	<i>84</i>	<i>67</i>	<i>762</i>	<i>913</i>

*Source: Canada Mortgage and Housing Corporation (CMHC), Housing Market Tables, South Central Ontario
Note: 2025 figures are estimates based on data up to July.*

**APPENDIX A - TABLE 3
CITY OF WATERLOO
HISTORICAL NON-RESIDENTIAL FLOORSPACE**

Year	GFA in Sq.Ft. (New and Additions)				
	Commercial	Industrial	Office	Institutional	Total
2016	204,653	66,144	29,458	254,164	554,419
2017	12,335	71,193	110,614	419,956	614,098
2018	85,032	5,489	102,508	11,906	204,935
2019	65,898	392,073	28,416	42,439	528,826
2020	48,143	7,660	19,548	62,547	137,898
2021	33,256	1,159	0	29,939	64,354
2022	10,689	32,005	0	32,086	74,780
2023	85,511	19,800	0	13,957	119,268
2024	33,098	81,490	0	154,167	268,755
2025	35,814	0	0	880	36,694
Total	614,429	677,013	290,544	1,022,041	2,604,027
<i>Average '16-'25</i>	<i>61,443</i>	<i>67,701</i>	<i>29,054</i>	<i>102,204</i>	<i>260,403</i>
<i>Average '21-'25</i>	<i>39,674</i>	<i>26,891</i>	<i>0</i>	<i>46,206</i>	<i>112,770</i>

Source: City of Waterloo Building Permit Data (excludes mixed use development).

APPENDIX A - TABLE 4
CITY OF WATERLOO
HISTORICAL HOUSEHOLDS BY PERIOD OF CONSTRUCTION SHOWING HOUSEHOLD SIZE

	Period of Construction											Period of Construction Summaries		
	Pre-1946	1946-1960	1961-1970	1971-1980	1981-1990	1991-1995	1996-2000	2001-2006	2006-2010	2011-2015	2016-2020	Pre-2011	2011-2020	Total
Singles and Semis														
Household Population	2,995	4,770	6,340	9,485	14,875	4,795	8,605	11,320	4,070	2,940	4,050	67,255	6,990	74,245
Households	1,140	1,865	2,460	3,480	5,240	1,705	2,810	3,435	1,210	870	1,180	23,345	2,050	25,395
Household Size	2.63	2.56	2.58	2.73	2.84	2.81	3.06	3.30	3.36	3.38	3.43	2.88	3.41	2.92
Rows														
Household Population	185	280	810	1,990	2,605	1,920	2,050	1,530	950	585	800	12,320	1,385	13,705
Households	75	105	250	795	1,150	710	775	635	385	280	290	4,880	570	5,450
Household Size	2.47	2.67	3.24	2.50	2.27	2.70	2.65	2.41	2.47	2.09	2.76	2.52	2.43	2.51
Apartments														
Household Population	1,190	1,300	2,885	4,135	3,590	1,835	1,660	1,625	1,685	3,805	6,635	19,905	10,440	30,345
Households	625	715	1,605	2,355	1,920	895	820	760	825	1,920	3,740	10,520	5,660	16,180
Household Size	1.90	1.82	1.80	1.76	1.87	2.05	2.02	2.14	2.04	1.98	1.77	1.89	1.84	1.88
1 Bedroom or Less														
Household Population	335	330	650	965	605	215	295	195	255	725	2,140	3,845	2,865	6,710
Households	235	260	510	755	475	180	200	155	195	495	1,535	2,965	2,030	4,995
Household Size	1.43	1.27	1.27	1.28	1.27	1.19	1.48	1.26	1.31	1.46	1.39	1.30	1.41	1.34
2 - 3 Bedrooms														
Household Population	545	700	1,860	2,800	2,495	1,245	1,185	990	1,155	2,555	3,710	12,975	6,265	19,240
Households	290	380	990	1,475	1,305	615	560	420	515	1,235	1,890	6,550	3,125	9,675
Household Size	1.88	1.84	1.88	1.90	1.91	2.02	2.12	2.36	2.24	2.07	1.96	1.98	2.00	1.99
4-5 Bedrooms														
Household Population	255	80	230	305	370	220	50	265	210	405	735	1,985	1,140	3,125
Households	90	50	85	115	125	110	40	155	100	165	300	870	465	1,335
Household Size	2.83	1.60	2.71	2.65	2.96	2.00	1.25	1.71	2.10	2.45	2.45	2.28	2.45	2.34
All Units														
Household Population	4,370	6,350	10,035	15,610	21,070	8,550	12,315	14,475	6,705	7,330	11,485	99,480	18,815	118,295
Households	1,840	2,685	4,315	6,630	8,310	3,310	4,405	4,830	2,420	3,070	5,210	38,745	8,280	47,025
Household Size	2.38	2.36	2.33	2.35	2.54	2.58	2.80	3.00	2.77	2.39	2.20	2.57	2.27	2.52

Source: Statistics Canada, 2021 Census Special Run

APPENDIX A - TABLE 5
CITY OF WATERLOO
POPULATION, HOUSEHOLD AND EMPLOYMENT FORECAST SUMMARY

Mid-Year	Permanent Population ¹	(F/T) Student Population ²	Total Population					Population Growth	Employment Growth
			Incl. Students	Households	Employment	Household Size	Activity Rate		
2026	141,843	34,999	176,842	52,127	83,090	2.72	58.6%	1,232	884
2027	144,152	34,999	179,150	53,182	84,609	2.71	58.7%	2,308	1,518
2028	146,443	34,999	181,442	54,239	86,123	2.70	58.8%	2,292	1,514
2029	148,718	34,999	183,717	55,297	87,632	2.69	58.9%	2,275	1,509
2030	150,976	34,999	185,975	56,356	89,137	2.68	59.0%	2,258	1,505
2031	153,217	34,999	188,216	57,416	90,637	2.67	59.2%	2,241	1,500
2032	155,442	34,999	190,441	58,477	92,132	2.66	59.3%	2,225	1,495
2033	157,650	34,999	192,649	59,539	93,622	2.65	59.4%	2,208	1,490
2034	159,841	34,999	194,840	60,603	95,108	2.64	59.5%	2,191	1,486
2035	160,870	34,999	195,869	61,231	95,906	2.63	59.6%	1,029	798
2036	161,890	34,999	196,889	61,860	96,700	2.62	59.7%	1,020	795
2037	162,900	34,999	197,899	62,489	97,491	2.61	59.8%	1,010	791
2038	163,900	34,999	198,899	63,119	98,279	2.60	60.0%	1,000	788
2039	164,891	34,999	199,890	63,748	99,063	2.59	60.1%	991	784
2040	165,873	34,999	200,871	64,378	99,844	2.58	60.2%	981	781
2041	166,845	34,999	201,843	65,008	100,622	2.57	60.3%	972	777
2026-2035								20,259	13,699
2026-2041								26,234	18,415

Source: Hemson Consulting Ltd.

Note 1: Forecast includes Census undercount.

Note 2: Accounts for students living in off-campus housing.

**APPENDIX A - TABLE 6
CITY OF WATERLOO
HOUSEHOLD GROWTH BY UNIT TYPE**

Mid-Year	Permanently Occupied			Student Occupied			Total
	Singles/ Semis	Townhomes	Multiples/ Apartments	Singles/ Semis	Townhomes	Multiples/ Apartments	Population in New Units*
<i>2026</i>	<i>256</i>	<i>121</i>	<i>976</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1,353</i>
2027	341	182	1,624	0	0	0	2,147
2028	341	243	1,580	0	0	0	2,164
2029	341	304	1,536	0	0	0	2,181
2030	341	364	1,492	0	0	0	2,198
<i>2031</i>	<i>307</i>	<i>425</i>	<i>1,467</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>2,199</i>
2032	307	425	1,469	0	0	0	2,201
2033	307	425	1,471	0	0	0	2,203
2034	307	486	1,427	0	0	0	2,219
2035	307	486	624	0	0	0	1,417
<i>2036</i>	<i>170</i>	<i>486</i>	<i>699</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1,355</i>
2037	170	486	699	0	0	0	1,356
2038	170	486	700	0	0	0	1,356
2039	170	547	654	0	0	0	1,371
2040	170	547	655	0	0	0	1,372
<i>2041</i>	<i>136</i>	<i>547</i>	<i>674</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1,357</i>
2026-2035	3,154	3,463	13,664	0	0	0	20,281
2026-2041	4,143	6,561	17,745	0	0	0	28,448

Source: City of Waterloo; Hemson Consulting Ltd.; Statistics Canada, Census of Canada 2021.

**APPENDIX A - TABLE 7
CITY OF WATERLOO
NON-RESIDENTIAL SPACE (GFA) FORECAST**

Employment Density Assumptions

Traditional Industrial Employment	1,000 sq.ft. per employee
Commercial Employment	495 sq.ft. per employee
Office Employment	215 sq.ft. per employee
Institutional Employment	750 sq.ft. per employee
Total Employment	450 sq.ft. per employee

Mid-Year	Total Emp	Employment Growth		New Employment Space By Type (sq.ft.)			
		Emp Growth	New Space (sq.ft.)	Commercial	Industrial	Office	Institutional
<i>2026</i>	<i>83,090</i>	<i>884</i>	<i>397,806</i>	<i>99,452</i>	<i>79,561</i>	<i>59,671</i>	<i>159,122</i>
2027	84,609	1,518	683,275	170,819	136,655	102,491	273,310
2028	86,123	1,514	681,245	170,311	136,249	102,187	272,498
2029	87,632	1,509	679,188	169,797	135,838	101,878	271,675
2030	89,137	1,505	677,106	169,276	135,421	101,566	270,842
<i>2031</i>	<i>90,637</i>	<i>1,500</i>	<i>674,997</i>	<i>168,749</i>	<i>134,999</i>	<i>101,250</i>	<i>269,999</i>
2032	92,132	1,495	672,862	168,216	134,572	100,929	269,145
2033	93,622	1,490	670,702	167,675	134,140	100,605	268,281
2034	95,108	1,486	668,515	167,129	133,703	100,277	267,406
2035	95,906	798	359,037	89,759	71,807	53,856	143,615
<i>2036</i>	<i>96,700</i>	<i>795</i>	<i>357,536</i>	<i>89,384</i>	<i>71,507</i>	<i>53,630</i>	<i>143,014</i>
2037	97,491	791	356,020	89,005	71,204	53,403	142,408
2038	98,279	788	354,489	88,622	70,898	53,173	141,796
2039	99,063	784	352,943	88,236	70,589	52,942	141,177
2040	99,844	781	<i>351,383</i>	87,846	70,277	52,707	140,553
<i>2041</i>	<i>100,622</i>	<i>777</i>	<i>349,807</i>	<i>87,452</i>	<i>69,961</i>	<i>52,471</i>	<i>139,923</i>
<i>2026-2035</i>		<i>13,699</i>	<i>6,164,733</i>	<i>1,541,183</i>	<i>1,232,947</i>	<i>924,710</i>	<i>2,465,893</i>
<i>2026-2041</i>		<i>18,415</i>	<i>8,286,911</i>	<i>2,071,728</i>	<i>1,657,382</i>	<i>1,243,037</i>	<i>3,314,765</i>

Source: Hemson Consulting Ltd.

Appendix B
General Services
Technical Appendix

General Services Technical Appendix

Introduction and Overview

This appendix provides the detailed analysis undertaken to establish the development charge rates for the City of Waterloo's general services. Four general services have been analysed:

Appendix B.1	Library Services
Appendix B.2	Protective Services
Appendix B.3	Parks and Major Indoor Recreation Facilities
Appendix B.4	Development-Related Studies

Each service, with the exception of Development-Related Studies, contains a standardized set of three tables. The tables provide the background data and analysis undertaken to arrive at the calculated development charge rates for that particular service. An overview of the content and purpose of each table is given below.

The benefits of all the general services are deemed to be City-wide for the purposes of calculating a development charge.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

Table 1 presents the data used to determine the 15-year historical service level. The DCA and O. Reg. 82/98 require that development charges be set at a level no higher than the average service level provided in the City over the 15-year period immediately preceding the preparation of the background study, on a service-by-service basis. For the purpose of this study, the historical inventory period has been defined as 2011 to 2025.

O. Reg. 82/98 requires that when defining and determining historical service levels both the quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet. The qualitative aspect is introduced by considering the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of cost per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be funded by new growth reflect not only the quantity (number and size) but also the quality (replacement value or cost) of service provided by the City in the past.

Both the quantitative and qualitative aspects of service levels used in the current analysis are based on information provided by municipal staff. The information is generally based on historical records, recent tenders, and experience with costs to acquire or construct similar facilities, equipment and infrastructure in comparable municipalities.

Pursuant to the *Fighting Delays, Building Faster Act, 2025*, the quantity and quality of land assets have been removed from all historical service level calculations.

The final page of Table 1 shows the calculation of the “maximum allowable funding envelope”. This is defined as the 15-year historical service level (expressed as either \$/capita or \$/capita and employment) multiplied by the forecast increase in net population, or net population and employment, over the planning period. The resulting figure is the value of capital infrastructure that would have to be acquired for that particular service so that the 15-year historical service level is maintained.

There is also a requirement in the DCA to consider “excess capacity” within the City’s existing infrastructure that may be available to partially meet the future servicing requirements. If Council has expressed its intent, before or

at the time the capacity was created, to recoup the cost of providing the capacity from new development, it is considered “committed excess capacity” under the DCA and the associated capital cost is eligible for recovery. The development of the capital programs takes into consideration any available, or useable, servicing capacity within existing infrastructure. Should uncommitted excess capacity exist, it is determined whether or not this capacity will be available to service new development, and if so, deductions to maximum allowable funding envelope are required.

B. Development-Related Capital Program and Capital Cost and Benefit to Existing Methodologies

The DCA requires that Council express its intent to provide future capital facilities at the level incorporated in the development charges calculation. Based on the development forecasts presented in Appendix A, the City’s master servicing plans, and approved capital budgets and forecasts, the consulting team, in collaboration with City staff, has developed a development-related capital program which sets out the projects required to service anticipated growth for the 10-year period from 2026 to 2035.

Each project included the development-related capital program has been assigned a unique “DC Project Number”, which is shown in Table 2 for each service.

The development-related capital program was presented to City Council for review on June 16th, 2025, and November 17th, 2025. On November 17th, 2025, Council directed that this development charges background study be prepared on the basis the development-related capital program, associated costs, and development charges outlined in staff report “Development Charges By-law Update—Progress Report #2 (CORP2025-028)”.

A detailed breakdown of the capital costs—including individual cost components and contingency allowances—for each project is provided in the project sheets contained in Appendix D.

To determine the share of the capital program eligible for recovery through development charges, project costs are reduced by any anticipated grant funding, benefit to existing shares, and replacement shares.

Benefit to existing (BTE) shares represent portions of capital costs that benefit existing residents and businesses in the City. A replacement share occurs when a new facility will, at least in part, replace a facility that is demolished, redeployed or will otherwise not be available to serve its former function. The BTE and replacement shares of the capital program are not deemed to be development-related and are therefore removed from the development charge calculation. The capital cost of these shares will require funding from non-development charge sources, typically property taxes or user fees.

The project sheets linked in Appendix H also document the rationale for BTE and replacement allocations, including detailed cost calculations where appropriate, and the anticipated timing of expenditures.

The capital program, less any replacement or BTE shares, yields the net development-related capital program. Although deemed development-related, not all of the net development-related capital program is necessarily recoverable from development charges in the period from 2026 to 2035. For some services, a portion of the capital program will service growth occurring after 2035. This portion of the program is either deemed “pre-built” service capacity to be considered as committed excess capacity to be recovered under future development or represents a service level increase. In either case, the capital costs associated with this “post-period” benefit is removed from the development charge calculation.

The remaining portion of the net capital program represents the development-related cost that may be included in the development charge. In all cases, as required, this amount is equal to or less than the maximum allowable funding envelope as calculated on the final page of Table 1. The result is the development-related net capital cost that is eligible for recovery against growth over the period from 2026 to 2035.

C. Calculation of the Unadjusted Development Charge Rates

The section below the capital program displays the calculation of the unadjusted development charge rates. The term “unadjusted” development charge is used to distinguish the charge that is calculated prior to cash flow financing consideration.

The first step in determining the development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For Protective Services and Development-Related Studies, development-related costs have been apportioned on a 60% residential and 40% non-residential basis. This apportionment reflects the anticipated distribution of population growth in new units and employment growth over the 10-year forecast period.

The development-related costs associated with Library Services and Parks and Major Indoor Recreation Facilities services have been allocated 100% to the residential sector as the demand for these services is generally driven by residential development.

The residential share of the 2026-2035 development charge-eligible costs is then divided by the forecast population growth in new units. This results in the residential development charge per capita. The non-residential development-related net capital costs are divided by the forecast increase in

non-residential gross floor area (GFA). This yields a charge per square foot of new non-residential GFA.

D. Cash Flow Analysis

A cash flow analysis is undertaken to account for the timing of capital expenditures and receipt of development charge revenues. Interest earnings or borrowing costs are, therefore, accounted for in the calculation as permitted under the DCA.

Based on the development forecast, the analysis calculates the development charge rates that are required to finance the net development-related capital program, including provisions for any borrowing costs or interest earnings on the reserve funds. The cash flow analysis is designed so that the closing reserve fund balance at the end of the planning period is as close to nil as possible.

In order to determine appropriate development charges rates reflecting borrowing and earnings necessary to support the net development-related funding requirement, assumptions are used for inflation and interest rates. An inflation rate of 2.0 per cent is used for the funding requirements, an interest rate of 3.5 per cent is used for positive opening balances, and a rate of 5.5 per cent is used for negative opening balances.

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square foot (of GFA) non-residential development charges.

Appendix B.1

Library Services

Library Services

The Waterloo Public Library provides library services through four branch locations as well as through online platforms. The Library offers a comprehensive collection of materials in multiple formats and delivers a broad array of educational and community programs to City residents.

In keeping with the City's longstanding practice and recognizing that all residents have access to all library facilities and services regardless of location, a City-wide approach has been applied to the development charge calculation for Library Services.

A. Historical Service Levels

The Table 1 displays the Library Services fifteen-year historical inventory for buildings, materials, and furniture and equipment (excluding computer equipment). The building space amounts to 73,903 square feet and is valued at \$38.7 million. Collection materials located at all branches are valued at \$20.2 million. Programming equipment associated with the branches is valued at \$143,600, while furniture and equipment is valued at \$4.4 million. Technology resources for public use at the branches are valued at \$1.1 million.

The 2025 full replacement value of the inventory of capital assets for Library Services amounts to \$64.6 million and the fifteen-year historical average service level is \$387.36 per capita. The historical service level multiplied by the ten-year forecast of net population growth results in a ten-year maximum allowable funding envelope of \$7.8 million (20,259 net population growth x historical service level of \$387.36/capita).

B. Development-Related Capital Program and Capital Cost and BTE Methodologies

The Library Services development-related capital program includes costs associated with the renovation and expansion of the WPL McCormick Library Branch, as well as the acquisition of new collection materials required to maintain service levels and support growth.

The McCormick Branch project advances the City's vision for sustainable community growth by transforming the facility into a vibrant, multi-purpose community hub capable of meeting both current and future needs. The expansion of the library space and community room, together with the addition of air conditioning, will support expanded year-round programming, particularly during the summer months. The project also includes larger City programming areas, a reconfigured entrance, expanded library space, and the addition of a commercial kitchen. These upgrades are essential to ensuring the facility remains functional, accessible, and responsive to the needs of a growing and increasingly diverse population. The project aligns with the City of Waterloo's 2024 Indoor Community Space Strategy and the 2022 McCormick Branch Visioning Report and is consistent with the intent of development charge funding to provide infrastructure required to support growth.

The cost of McCormick Branch renovation and expansion project totals \$7.6 million, with no grants or subsidies identified. A 41% benefit to existing share (\$3.1 million) has been deducted from the gross project cost, as it relates to the renovation portion of the project. This allocation was determined through a detailed cost analysis that distinguished new growth-related components from rehabilitation and replacement costs. The remaining \$4.5 million represents development-related capital costs that can be recovered through development charges in the planning period (2026-2035).

The Library Services capital program also includes \$2.5 million to cover the cost of new materials acquisitions for the City's book and non-book collections over the ten-year planning period. These acquisitions are required to maintain the average historical service level for collections as the City grows. No grants or subsidies have been identified for this project. Additionally, due to the materials being entirely net new, no benefit to existing shares have been applied.

After accounting for the recovery of a negative reserve fund balance of \$1.3 million, the maximum allowable funding envelope available for Library Services is reduced to \$6.6 million. As a result, only \$2.1 million of the materials acquisition project will be funded through development charges over the period 2026-2035. The remaining \$426,598 is deemed to benefit development post 2035.

Altogether, the ten-year development-related capital program for the Library Services amounts to \$6.6 million, equal to the maximum allowable funding envelope. No grants or subsidies are anticipated. The benefit to existing shares related to the McCormick Branch renovation and expansion amount to \$3.1 million. A post-period benefit share of \$426,598, being that portion of eligible capital costs that exceed the funding envelope, has been identified.

C. Calculation of the Unadjusted Development Charge

The 2026–2035 DC costs eligible for recovery amount to \$6.6 million, which is allocated entirely against future residential development in the City of Waterloo. This results in an unadjusted development charge of \$323.64 per capita.

D. Cash Flow and Reserve Fund Analysis

The cash flow analysis is set out in Table 3. It considers the timing of the projects against the timing of the development charge revenues to

determine adjusted calculated rates. Given the early timing of major capital expenditures, particularly the McCormick Branch expansion, the residential development charge increases to \$433.12 per capita after cashflow considerations.

The following table summarizes the calculation of the Library Services development charge:

LIBRARY SERVICES SUMMARY						
15-year Hist.	2026 - 2035		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.ft	\$/capita	\$/sq.ft
\$387.36	\$10,067,991	\$6,563,691	\$323.64	\$0.00	\$433.12	\$0.00

APPENDIX B.1
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

2025

BUILDINGS Branch Name	# of Square Feet															UNIT COST (\$/sq. ft.)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
Main Branch - 35 Albert Street	35,200	35,200	35,200	35,200	35,200	35,200	35,200	35,200	35,200	35,200	35,200	35,200	35,200	35,200	35,200	35,200	\$513
McCormick Branch - 500 Parkside Drive	3,384	3,384	3,384	3,384	3,384	3,384	3,384	3,384	3,384	3,384	3,384	3,384	3,384	3,384	3,384	3,384	\$513
John M Harper Branch	22,241	22,241	22,241	22,241	22,241	22,241	22,241	22,241	22,241	22,241	22,241	22,241	22,241	22,241	22,241	22,241	\$511
East Side Library Branch	-	-	-	-	-	-	-	-	-	-	-	-	13,078	13,078	13,078	13,078	\$578
Total (sq.ft.)	60,825	60,825	60,825	60,825	60,825	60,825	60,825	60,825	60,825	60,825	60,825	60,825	73,903	73,903	73,903	73,903	
Total (\$000)	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$38,718.1	\$38,718.1	\$38,718.1	\$38,718.1	

2025

MATERIALS Type of Collection	# of Collection Materials															UNIT COST (\$/item)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
CD Audiobooks	5,404	5,708	5,530	5,609	5,688	5,469	5,737	5,431	5,431	5,431	5,431	5,431	5,673	5,271	5,271	5,271	\$75
CDROM Software	26	25	23	13	1	-	-	-	-	-	-	-	-	-	-	-	\$270
DVDs	19,850	21,181	21,865	23,330	23,014	22,227	21,375	21,609	22,670	22,670	22,670	22,670	18,411	16,892	16,892	16,892	\$45
Vinyl	-	-	-	-	-	-	-	-	-	-	-	-	492	559	559	559	\$60
eBooks	13,252	18,580	24,264	28,845	32,063	47,669	48,300	52,612	58,211	58,211	58,211	58,211	72,775	70,113	70,113	70,113	\$60
eAudiobooks	-	-	-	-	-	-	-	-	-	-	-	-	27,827	29,066	29,066	29,066	\$100
Board Games & Puzzles	26	26	26	26	26	26	26	26	26	26	26	26	26	576	847	847	\$30
Hardcover Books	277,253	267,517	271,950	270,377	268,472	270,844	261,439	257,584	254,684	254,684	254,684	254,684	276,037	275,949	275,949	275,949	\$38
History Collections (e.g. photos, maps)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$54,276
Microforms/ Microfilm	9	9	9	9	9	8	8	8	8	8	8	8	8	8	8	8	\$2,625
Multimedia Kits	1,758	1,798	1,699	1,712	1,341	1,235	1,229	1,233	1,188	1,188	1,188	1,188	1,847	1,930	1,930	1,930	\$60
Music CDs	14,941	12,990	13,829	14,186	14,066	13,786	13,670	12,758	13,154	13,154	13,154	13,154	9,888	7,430	7,430	7,430	\$20
Paperback Books	63,649	60,683	59,822	58,222	57,457	54,358	51,544	50,488	49,529	49,529	49,529	49,529	62,620	63,748	63,748	63,748	\$13
Subscriptions - Electronic & e-Periodical	66	38	45	45	45	27	27	37	32	32	32	32	36	37	37	37	\$2,775
Subscriptions -All Print Periodicals	453	325	372	308	308	308	318	293	287	287	287	287	338	327	327	327	\$70
Topographical Maps	248	251	251	251	251	251	251	251	251	251	251	251	251	251	251	251	\$21
Toys	189	187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$35
Our Ontario (Waterloo Chronicle digital archive)	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$65,762
Total (#)	397,125	389,319	399,686	402,934	402,742	416,209	403,925	402,332	405,474	405,474	405,473	405,473	476,781	472,430	472,430	472,430	
Total (\$000)	\$14,173.4	\$14,043.7	\$14,585.9	\$14,852.8	\$14,927.3	\$15,796.9	\$15,420.6	\$15,580.4	\$15,832.7	\$15,832.7	\$15,832.3	\$15,832.3	\$20,331.9	\$20,178.9	\$20,178.9	\$20,178.9	

2025

PROGRAMMING EQUIPMENT Type of Collection	# of Programming Equipment															UNIT COST (\$/item)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
Musical Instruments	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$6,508
Sports Equipment	-	-	-	-	-	-	-	-	-	-	-	-	89	172	172	172	\$80
Museum or Park Passes	-	-	-	-	-	-	-	-	-	-	-	-	103	105	105	105	\$175
Programming Furniture	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$19,269
Tools & Technology	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,658
Total (#)	3	3	3	3	3	3	3	3	3	3	3	3	195	280	280	280	
Total (\$000)	111	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$136.6	\$143.6	\$143.6	\$143.6	



APPENDIX B.1
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

FURNITURE AND EQUIPMENT Branch Name	Total Value of Furniture and Equipment (\$)														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Main Branch - 35 Albert Street															
Shelving/ Racks and Other General Office Equipment	\$ 1,760,000	\$ 1,760,000	\$ 1,760,000	\$ 1,760,000	\$ 1,760,000	\$ 1,760,000	\$ 1,760,000	\$ 1,760,000	\$ 1,760,000	\$ 1,760,000	\$ 1,760,000	\$ 1,760,000	\$ 2,264,080	\$ 2,264,080	\$ 2,264,080
McCormick Branch - 500 Parkside Drive															
Shelving/ Racks and Other General Office Equipment	\$ 169,200	\$ 169,200	\$ 169,200	\$ 169,200	\$ 169,200	\$ 169,200	\$ 169,200	\$ 169,200	\$ 169,200	\$ 169,200	\$ 169,200	\$ 169,200	\$ 213,864	\$ 213,864	\$ 213,864
John M Harper Branch															
Shelving/ Racks and Other General Office Equipment	\$ -	\$ -	\$ 892,150	\$ 892,150	\$ 892,150	\$ 892,150	\$ 892,150	\$ 892,150	\$ 892,150	\$ 892,150	\$ 892,150	\$ 892,150	\$ 1,371,795	\$ 1,371,795	\$ 1,371,795
East Side Library Branch															
Shelving/Racks and Other General Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564,212	\$ 564,212	\$ 564,212	\$ 564,212
Total (\$000)	\$1,929.2	\$1,929.2	\$2,821.4	\$2,821.4	\$2,821.4	\$2,821.4	\$2,821.4	\$2,821.4	\$2,821.4	\$2,821.4	\$2,821.4	\$3,385.6	\$4,414.0	\$4,414.0	\$4,414.0

2025

TECHNOLOGY RESOURCES Branch Name	# of Computer & Electronic and Equipment (\$)															UNIT COST (\$/item)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Main Branch - 35 Albert Street																
Coin Operated Payment Device	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 2,400
iPads for Lending - Early Literacy	-	-	-	6	6	6	6	6	6	6	6	6	6	6	6	\$ 800
Main Bookshute and holds Computers	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	\$ 1,500
Main Computer Service Desks	9	9	9	9	8	8	8	6	6	5	5	5	5	5	5	\$ 1,500
Main Gates	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$ 10,000
Main - Monitors Service Desks	9	9	9	9	8	8	8	6	6	5	5	5	5	5	5	\$ 250
Main Pads/Readers	14	14	14	14	12	12	10	10	10	10	10	10	10	10	10	\$ 1,700
Main - Printers Service Desks	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$ 800
Main RFID - Self Checkouts	6	6	6	6	6	6	6	7	7	7	7	7	7	7	7	\$ 14,250
Microfilm Machine	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	\$ 1,500
Public Booking/Printing Station	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	\$ 1,500
Public Catalogues	11	11	11	11	10	10	10	10	10	10	10	10	10	10	10	\$ 1,500
Public Internet and Catalogue (Booked Computers)	34	34	34	34	34	28	28	28	27	27	27	27	27	27	27	\$ 1,500
Public Monitor Privacy Screens	24	24	24	24	24	20	20	20	20	20	20	20	20	20	20	\$ 115
Public Monitors	40	40	40	40	40	36	36	36	36	36	36	36	36	36	36	\$ 250
Public Printers B&W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 750
Public Printers Colour	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 600
VHS to DVD Converter	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$ 800

2025

TECHNOLOGY RESOURCES Branch Name	# of Computer & Electronic and Equipment (\$)															UNIT COST (\$/item)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
No Location specified																
Public Bar code scanners	20	20	16	16	16	12	12	12	12	12	12	12	12	12	12	\$ 150
Public Receipt Printers	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$ 400
Public Headphones	-	98	98	98	98	98	50	50	50	50	50	50	50	50	50	\$ 15
Public WiFi Controller	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	\$ 1,600
Public Wi Fi Access Points	8	8	8	12	12	12	12	14	14	14	14	14	14	14	14	\$ 1,500
RFID Receipt Printers	18	18	18	18	18	18	18	17	17	17	17	17	17	17	17	\$ 400
RFID Bar Code scanners	25	25	23	23	23	20	20	17	17	17	17	17	17	17	17	\$ 150



APPENDIX B.1
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

2025

TECHNOLOGY RESOURCES Branch Name	# of Computer & Electronic and Equipment (\$)															UNIT COST (\$/item)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
McCormick Branch - 500 Parkside Drive																
Public Booking/printing station	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Public Catalogues	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Public Coin operated payment device	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Public Internet and catalogue (booked computers)	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	
Public Monitors	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	
Public Monitor Privacy Screen	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Public Printers B&W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Public Printers Colour	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
RFID Pads/Readers	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
RFID Self Checkouts	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Service Desk Computers	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Service Desk Monitors	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Service Desk Printers	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
iPads for Programming (captured in programming section above)																
Laptops for Programming (captured in programming section above)																

2025

TECHNOLOGY RESOURCES Branch Name	# of Computer & Electronic and Equipment (\$)															UNIT COST (\$/item)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
East Side Branch																
Digital screens and mounts	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	
Laptops	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	
Large format printer	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	
Lenovo docks	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	
LenovoUSB- C docks	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	
PCs and Macs	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	
Two way radios	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	
Book sorter	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	
RFID Gate	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	
RFID shielded workstations x6	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	

TECHNOLOGY RESOURCES Branch Name	# of Computer & Electronic and Equipment (\$)															UNIT COST (\$/item)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Harper Branch																
Public Booking/printing station	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Public Catalogues	9	9	6	6	6	6	6	6	6	6	6	6	6	6	6	
Public Coin operated payment device	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Public Internet and catalogue (booked computers)	16	16	16	16	16	18	18	18	18	18	18	18	18	18	18	
Public Monitors	22	22	22	19	19	19	19	19	19	19	19	19	19	19	19	
Public Printers B&W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Public Printers Colour	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
RFID 7 Bin sorter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
RFID Gates	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
RFID Pads/Readers	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	
RFIDSelf Checkouts	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Service Desks Book chute and holds computers	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
Service Desks Computers	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	
Service Desk Printers	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Lending Laptop and iPad Kiosk	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	
iPads for Programming (captured in programming section above)																
Laptops for Programming (captured in programming section above)																
Total (#)	341	439	430	438	432	414	365	359	358	355	353	363	365	365	365	
Total (\$000)	\$ 662.9	\$ 664.4	\$ 659.0	\$ 670.86	\$ 662.71	\$ 655.00	\$ 685.88	\$ 697.28	\$ 695.78	\$ 692.53	\$ 692.72	\$ 1,102.70	\$ 1,102.51	\$ 1,102.51	\$ 1,102.51	



APPENDIX B.1
TABLE 1

CITY OF WATERLOO
CALCULATION OF SERVICE LEVELS
LIBRARY SERVICES

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	115,720	117,130	118,558	120,003	121,465	122,946	125,677	128,860	135,697	139,321	143,192	160,444	179,719	179,307	175,610

INVENTORY SUMMARY (\$000)

Buildings	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$31,159.0	\$38,718.1	\$38,718.1	\$38,718.1	\$38,718.1
Materials	\$14,173.4	\$14,043.7	\$14,585.9	\$14,852.8	\$14,927.3	\$15,796.9	\$15,420.6	\$15,580.4	\$15,832.7	\$15,832.7	\$15,832.3	\$15,832.3	\$20,331.9	\$20,178.9	\$20,178.9
Programming Equipment	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$111.4	\$136.6	\$143.6	\$143.6
Furniture And Equipment	\$1,929.2	\$1,929.2	\$2,821.4	\$2,821.4	\$2,821.4	\$2,821.4	\$2,821.4	\$2,821.4	\$2,821.4	\$2,821.4	\$2,821.4	\$3,385.6	\$4,414.0	\$4,414.0	\$4,414.0
Technology Resources	\$662.9	\$664.4	\$659.0	\$670.9	\$662.7	\$655.0	\$685.9	\$697.3	\$695.8	\$692.5	\$692.7	\$1,102.7	\$1,102.5	\$1,102.5	\$1,102.5
Total (\$000)	\$48,036.0	\$47,907.7	\$49,336.7	\$49,615.4	\$49,681.8	\$50,543.7	\$50,198.2	\$50,369.5	\$50,620.3	\$50,617.0	\$50,616.8	\$59,150.1	\$64,703.0	\$64,557.0	\$64,557.0

SERVICE LEVEL (\$/capita)																Average Service Level
Buildings	\$269.26	\$266.02	\$262.82	\$259.65	\$256.53	\$253.44	\$247.93	\$241.80	\$229.62	\$223.65	\$217.60	\$241.32	\$215.44	\$215.93	\$220.48	\$241.43
Materials	\$122.48	\$119.90	\$123.03	\$123.77	\$122.89	\$128.49	\$122.70	\$120.91	\$116.68	\$113.64	\$110.57	\$98.68	\$113.13	\$112.54	\$114.91	\$117.62
Programming Equipment	\$0.96	\$0.95	\$0.94	\$0.93	\$0.92	\$0.91	\$0.89	\$0.86	\$0.82	\$0.80	\$0.78	\$0.69	\$0.76	\$0.80	\$0.82	\$0.86
Furniture And Equipment	\$16.67	\$16.47	\$23.80	\$23.51	\$23.23	\$22.95	\$22.45	\$21.89	\$20.79	\$20.25	\$19.70	\$21.10	\$24.56	\$24.62	\$25.14	\$21.81
Technology Resources	\$5.73	\$5.67	\$5.56	\$5.59	\$5.46	\$5.33	\$5.46	\$5.41	\$5.13	\$4.97	\$4.84	\$6.87	\$6.13	\$6.15	\$6.28	\$5.64
Total (\$/capita)	\$415.11	\$409.01	\$416.14	\$413.45	\$409.02	\$411.10	\$399.42	\$390.89	\$373.04	\$363.31	\$353.49	\$368.67	\$360.02	\$360.04	\$367.62	\$387.36

CITY OF WATERLOO
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY SERVICES

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$387.36
Net Population Growth 2026 - 2035	20,259
Maximum Allowable Funding Envelope	\$7,847,693

APPENDIX B.1
TABLE 2
CITY OF WATERLOO
DEVELOPMENT-RELATED CAPITAL PROGRAM
LIBRARY SERVICES

DC Project Number	Project Number	Project Type	Project Description	Timing (Start)	Timing (End)	Gross Project Cost	Grants, Subsidies & Other Recoveries	Net Municipal Cost	Replacement & BTE Shares (\$)	Replacement & BTE Shares (%)	Total Development-Related Costs	DC Reserve Commitments	2026-2035 DC Eligible Costs	Other Development-Related
DC-004/222	1.1.1	Buildings	AMCC Sportsplex & WPL McCormick Branch Library Renovations and Expansion-Phase B	2026	2027	\$7,567,991	\$0	\$7,567,991	\$3,077,702	41%	\$4,490,289	\$0	\$4,490,289	\$0
DC-087	1.2.1	Material Acquisitions	Book Collection	2026	2035	\$2,500,000	\$0	\$2,500,000	\$0	0%	\$2,500,000	\$0	\$2,073,402	\$426,598
Total						\$10,067,991	\$0	\$10,067,991	\$3,077,702		\$6,990,289	\$0	\$6,563,691	\$426,598

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	100%	\$6,563,691
10-Year Growth in Population in New Units		20,281
Unadjusted Development Charge Per Capita		\$323.64
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	0%	\$0
10-Year Growth in Square Feet		6,164,733
Unadjusted Development Charge Per Square Foot		\$0.00

2026 - 2035 Net Funding Envelope	\$7,847,693
Reserve Fund Balance	
Balance as at December 31, 2025	(\$1,284,002)
2026 - 2035 Adjusted Funding Envelope	\$6,563,691

APPENDIX B.1

TABLE 3

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 LIBRARY SERVICES
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

LIBRARY SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	(\$1,284.0)	(\$3,272.4)	(\$5,048.2)	(\$4,553.2)	(\$4,007.7)	(\$3,408.1)	(\$2,758.7)	(\$2,055.8)	(\$1,296.0)	(\$468.5)	
2026-2035 Funding Requirements for (New Projects): Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2026-2035 Funding Requirements (New Projects): Non Inflated	\$2,452.5	\$2,452.5	\$207.3	\$207.3	\$207.3	\$207.3	\$207.3	\$207.3	\$207.3	\$207.3	\$6,563.7
2026-2035 Funding Requirements(New Projects): Inflated	\$2,452.5	\$2,501.5	\$215.7	\$220.0	\$224.4	\$228.9	\$233.5	\$238.2	\$242.9	\$247.8	\$6,805.5
Population Growth in New Units	1,353	2,147	2,164	2,181	2,198	2,199	2,201	2,203	2,219	1,417	20,281
DC Revenue Receipts: Inflated	\$586.0	\$948.5	\$975.1	\$1,002.3	\$1,030.3	\$1,051.4	\$1,073.5	\$1,095.9	\$1,126.3	\$733.6	\$9,622.8
Interest on Opening Balance	(\$70.6)	(\$180.0)	(\$277.7)	(\$250.4)	(\$220.4)	(\$187.4)	(\$151.7)	(\$113.1)	(\$71.3)	(\$25.8)	(\$1,548.4)
Interest on In-year Transactions	(\$51.3)	(\$42.7)	\$13.3	\$13.7	\$14.1	\$14.4	\$14.7	\$15.0	\$15.5	\$8.5	\$15.1
TOTAL REVENUE	\$464.0	\$725.8	\$710.7	\$765.6	\$824.0	\$878.4	\$936.4	\$997.9	\$1,070.5	\$716.3	\$8,089.5
CLOSING CASH BALANCE	(\$3,272.4)	(\$5,048.2)	(\$4,553.2)	(\$4,007.7)	(\$3,408.1)	(\$2,758.7)	(\$2,055.8)	(\$1,296.0)	(\$468.5)	(\$0.0)	

2026 Adjusted Charge Per Capita	\$433.12
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix B.2

Protective Services

Protective Services

Waterloo Fire Rescue provides fire suppression, emergency preparedness, fire prevention, and public education services throughout the City.

In keeping with the City's longstanding practice, and recognizing the integrated nature of Protective Services, a City-wide approach has been applied to the development charge calculation for these services.

A. Historical Service Levels

The Protective Services inventory of capital assets includes four fire stations, a community development facility, and a share of the City's Service Centre. The combined area of the facilities is 48,683 square feet, valued at approximately \$24.5 million. Personal firefighting equipment, communications equipment, and other station equipment add another \$2.6 million to the inventory. The City's fleet of 26 vehicles associated with the fire stations in the City has a replacement value of \$15.0 million, while furniture and equipment are valued at \$2.3 million.

The current replacement value of the capital assets, including building, vehicles, furniture and equipment is approximately \$44.4 million. It has provided the City with a fifteen-year average historical service level of \$216.02 per capita and employee.

The calculated maximum allowable funding envelope recoverable through development charges is \$7.3 million (33,959 net population and employment growth x historical service level of \$216.02).

No uncommitted excess capacity has been identified in Protective Services. The full maximum allowable funding envelope of \$7.3 million is therefore brought forward to the development charges calculation.

B. Development-Related Capital Program and Capital Cost and BTE Methodologies

The 2026 to 2035 development-related capital program consists of an expansion to the fire rescue facilities, the provision of new personal protective equipment and uniforms, as well as equipment expansion for the fire rescue squad vehicle to service development in the City. No grants or other subsidies or have been identified for the program.

New fire equipment required to maintain service levels, and service new growth, totals \$592,000. This includes new personal protective equipment and uniforms for new personnel, as well as additional equipment required for an existing fire rescue squad vehicle. As this equipment is entirely net new, no benefit to existing shares have been applied.

Following Council's approval of the Fire Master Plan, and in response to continued intensification and growth of the City, a major Fire Rescue facility expansion has been identified as a key strategic initiative. This initiative has been identified in City of Waterloo Business Plans since 2019 and is supported by a Fire Underwriter Survey (FUS). The FUS identified the need to maintain Fire Services' ability to effectively respond to emergencies and changing risks in the City, including high-rise emergencies and increased service demands associated with urban intensification. An architectural consultant has been retained to advance the following components of the program:

1. Renovations at Fire Station #2 (Columbia Street) to accommodate an additional front-line pumper;
2. Space planning for the decontamination of Personal Protective Equipment and accommodation for increased staffing at Fire Station #1 (Weber Street)"; and

3. Space planning for the expansion of a mechanical service bay/hoist system, storage space for new emergency response vehicles and specialized equipment, and other various options, including Fire Station #4 (University Avenue). All approvals will be in accordance with the City's Green Building Policy (Corporate Policy A-33).

The cost of the Fire Rescue facility expansion project totals \$11.7 million, with no grants or subsidies identified. A 36% benefit to existing share (\$4.3 million) has been deducted from the gross project cost, as it relates to the renovation portion of the project. This was calculated by separating components of new asset costs associated with asset rehabilitation or replacement in a detailed project cost analysis.

After accounting for the recovery of a negative reserve fund balance of \$3.9 million, the maximum allowable funding envelope is reduced to \$3.4 million. As a result, only \$2.8 million of the expansion project can be funded through development charges over the period 2026-2035. The remaining \$4.6 million is deemed to benefit development post-2035.

Altogether, the ten-year development-related capital program for Protective Services totals \$3.4 million, equal to the maximum allowable funding envelope. The City anticipates receiving no grants or subsidies to offset the cost of the program. The benefit to existing shares related to the Fire Rescue expansion amount to \$4.3 million. A post-period benefit share of \$4.6 million, being that portion of eligible capital costs that exceeds the funding envelope, has been identified for this service.

C. Calculation of the Unadjusted Development Charge

The development-related cost is allocated 60%, or \$2.1 million, against new residential development, and 40%, or \$1.4 million, against non-residential development. The allocation between residential and non-residential development is based on shares of forecasted population and employment

growth. This yields an unadjusted development charge of \$101.61 per capita and \$0.22 per square foot respectively.

D. Cash Flow Analysis

After cash flow consideration, the calculated residential charge increases to \$255.66 per capita, and the non-residential charge increases to \$0.56 per square foot. This reflects the significant upfront nature of the capital expenditures.

The following table summarizes the calculation of the Protective Services development charge:

PROTECTIVE SERVICES SUMMARY						
15-year Hist.	2026 - 2035		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.ft	\$/capita	\$/sq.ft
\$216.02	\$12,255,072	\$3,434,538	\$101.61	\$0.22	\$255.66	\$0.56

APPENDIX B.2
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PROTECTIVE SERVICES

BUILDINGS Station Name	# of Square Feet															2025 UNIT COST (\$/sq. ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Station #1 - Weber Street North	12,670	12,670	12,670	12,670	12,670	12,670	12,670	12,670	12,670	12,670	12,670	12,670	12,670	12,670	12,670	\$515
Station #1 - Weber Street North -Plastic Shed	-	-	-	-	-	-	-	-	-	-	-	-	-	250	250	\$88
Station #1 - Weber Street North - Shed	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	\$124
Station #1 - Weber Street North - Storage Shed (wood)	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	\$105
Station #2 Headquarters - 470 Columbia Street W	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	\$497
Station #3 - Northfield Drive	8,790	8,790	4,932	4,932	4,932	4,932	4,932	4,932	4,932	4,932	4,932	4,932	4,932	4,932	4,932	\$568
Station #4 - University Avenue East	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	\$543
Station #4 - University Avenue East - Shed	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	\$51
Westmount Emergency Services Station	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	\$333
Service Centre - Protective Services Share																
Service Centre - Operations Building	1,671	1,671	1,671	1,671	1,671	2,078	2,078	2,078	2,078	2,077	2,077	2,077	2,080	2,080	2,080	\$483
Service Centre - Rain Water Harvesting Shed	-	-	-	-	-	-	-	-	-	-	-	-	-	7	7	\$45
Service Centre - 146 Dearborn Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	464	464	\$518
Total (sq.ft.)	51,412	51,412	47,554	47,554	47,554	47,961	47,961	47,961	47,961	47,960	47,960	47,960	47,963	48,683	48,683	
Total (\$000)	\$26,203.0	\$26,203.0	\$24,011.7	\$24,011.7	\$24,011.7	\$24,208.4	\$24,208.4	\$24,208.4	\$24,208.4	\$24,208.0	\$24,208.0	\$24,208.0	\$24,209.2	\$24,471.7	\$24,471.7	

VEHICLE & PERSONAL EQUIPMENT & GEAR Description	# of Items															2025 UNIT COST (\$/item)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Air Bags	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	\$1,778
Communication equipment	67	67	67	67	67	67	67	67	67	547	547	547	547	547	547	\$1,118
Defibrillators	-	8	8	8	8	8	8	8	8	8	8	8	8	17	17	\$4,500
Extrication Equipment	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	\$7,687
Fire Hose	343	343	343	343	343	343	343	343	343	343	343	343	405	405	405	\$518
Fire Prevention Officers Equipment	19	22	23	23	23	23	23	23	23	3	3	3	3	3	3	\$1,950
Hazardous Materials Specialized Equipment	17	17	19	19	21	21	21	21	21	19	19	19	19	19	19	\$1,125
Massimo Rad 57	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$4,500
Miscellaneous equipment	181	230	230	230	241	241	241	241	241	70	70	70	70	16	16	\$8,261
Mobile Work Stations	-	-	-	-	-	-	-	-	-	11	11	11	11	11	11	\$6,037
Personal Protective Equipment	750	750	750	750	870	870	870	870	870	739	738	738	738	506	506	\$2,069
Water Rescue Equipment	33	33	33	33	33	33	33	33	33	23	23	23	23	23	23	\$340
Total (#)	1,473	1,533	1,536	1,536	1,669	1,669	1,669	1,669	1,669	1,836	1,825	1,825	1,887	1,610	1,610	
Total (\$000)	\$3,779.2	\$4,225.8	\$4,230.0	\$4,230.0	\$4,571.5	\$4,571.5	\$4,571.5	\$4,571.5	\$4,571.5	\$3,449.4	\$3,444.0	\$3,444.0	\$3,476.1	\$2,590.4	\$2,590.4	



APPENDIX B.2
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PROTECTIVE SERVICES

VEHICLES Vehicle Type	# of Vehicles															2025
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	UNIT COST (\$/vehicle)
Car 1 SUV	-	-	-	-	1	1	1	1	1	1	1	1	-	-	-	\$42,000
Car 11 Honda Civic	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$28,000
Car 2 SUV	-	-	-	1	1	1	1	1	1	1	1	1	-	-	-	\$42,000
Car 23	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$43,034
Car 23 (cargo)	-	-	-	-	-	-	-	-	-	-	1	1	-	-	-	\$35,000
Car 3 SUV	-	-	-	-	1	1	1	1	1	1	1	1	-	-	-	\$42,000
Car 4 Sedan	-	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$28,000
Car 5 Ford Fiest	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$20,000
Car 6 2014 Ford E-150 Van	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$37,034
Car 7 Honda Civic	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$28,000
Car 8 2014 Ford F150 Public Education	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$70,000
Car 9 Ford Fiesta	-	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$28,000
1996 Pumper Tanker #1	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$1,390,000
2014 Pierce - Tanker 1	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,390,000
2014 Ford F250 - Training 1	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$77,000
2010 Pierce - Pump 1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,500,000
2010 Pierce - Pump 4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,500,000
2011 Ford F250- Service 1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$77,000
2010 Pierce Aerial - Pump 2 (Tower truck)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,900,000
Hazardous Materials Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$69,267
2001 ALF Pump #12	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$1,500,000
2017 Dependable - Pump 3	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$1,500,000
2003 Rosenbauer Aerial #1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$2,857,700
2018 Rosenbauer Aerial Truck	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$2,857,700
2019 Chevrolet Tahoe	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$56,630
Technical Rescue Trailer	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$21,893
2020 DURATRAIL UTILITY TRAILER	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$2,651
2004 Rosenbauer - Pump 12	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,500,000
2020 ROSENBAUER 40M PUMPER TRUCK	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$1,500,000
2022 FORD ESCAPE	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$60,580
2022 FORD ESCAPE SPE	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$60,580
2022 FORD EXPLORER ECO	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$60,580
2022 FORD EXPLORER	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$60,580
2022 FORD EXPLORER	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$60,580
2022 FORD EDGE	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$55,858
2023 FORD F-250 XL	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$106,355
2023 FORD F-150 XL	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$96,850
2023 FORD F-250 XL	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$94,063
2025 New Rescue Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$315,000
Total (#)	13	15	15	19	21	21	21	21	23	23	26	26	25	25	26	
Total (\$000)	\$12,413.0	\$12,469.0	\$12,469.0	\$12,695.0	\$12,779.0	\$12,779.0	\$12,779.0	\$12,779.0	\$12,857.6	\$12,857.6	\$14,395.2	\$14,395.2	\$14,715.2	\$14,715.2	\$15,030.2	

FURNITURE & EQUIPMENT Station Name	Total Value of Furniture & Equipment (\$)														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Station #1 - Weber Street North	\$663,000	\$663,000	\$663,000	\$663,000	\$663,000	\$663,000	\$663,000	\$663,000	\$663,000	\$663,000	\$663,000	\$663,000	\$663,000	\$665,000	\$665,000
Station #2 Headquarters - 470 Columbia Street W	\$1,034,000	\$1,034,000	\$1,034,000	\$1,034,000	\$1,034,000	\$1,034,000	\$1,034,000	\$1,034,000	\$1,034,000	\$1,034,000	\$1,034,000	\$1,034,000	\$1,034,000	\$1,034,000	\$1,034,000
Westmount Emergency Services Station	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Station #3 - Northfield Drive	\$499,000	\$499,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000
Station #4 - University Avenue East	\$334,000	\$334,000	\$334,000	\$334,000	\$334,000	\$334,000	\$334,000	\$334,000	\$334,000	\$334,000	\$334,000	\$334,000	\$334,000	\$334,000	\$334,000
Total (\$000)	\$2,540.0	\$2,540.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,323.0	\$2,323.0



APPENDIX B.2
TABLE 1

CITY OF WATERLOO
CALCULATION OF SERVICE LEVELS
PROTECTIVE SERVICES

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	115,720	117,130	118,558	120,003	121,465	122,946	125,677	128,860	135,697	139,321	143,192	160,444	179,719	179,307	175,610
Historical Employment	<u>61,237</u>	<u>61,865</u>	<u>62,499</u>	<u>63,139</u>	<u>63,786</u>	<u>64,440</u>	<u>65,597</u>	<u>66,775</u>	<u>67,974</u>	<u>69,194</u>	<u>70,435</u>	<u>73,672</u>	<u>76,849</u>	<u>80,040</u>	<u>82,206</u>
Total Historical Population & Employment	176,957	178,995	181,057	183,142	185,251	187,386	191,274	195,635	203,671	208,515	213,627	234,116	256,568	259,347	257,816

INVENTORY SUMMARY (\$000)

Buildings	\$26,203.0	\$26,203.0	\$24,011.7	\$24,011.7	\$24,011.7	\$24,208.4	\$24,208.4	\$24,208.4	\$24,208.4	\$24,208.0	\$24,208.0	\$24,208.0	\$24,209.2	\$24,471.7	\$24,471.7
Vehicle & Personal Equipment & Gear	\$3,779.2	\$4,225.8	\$4,230.0	\$4,230.0	\$4,571.5	\$4,571.5	\$4,571.5	\$4,571.5	\$4,571.5	\$3,449.4	\$3,444.0	\$3,444.0	\$3,476.1	\$2,590.4	\$2,590.4
Vehicles	\$12,413.0	\$12,469.0	\$12,469.0	\$12,695.0	\$12,779.0	\$12,779.0	\$12,779.0	\$12,779.0	\$12,857.6	\$12,857.6	\$14,395.2	\$14,395.2	\$14,715.2	\$14,715.2	\$15,030.2
Furniture & Equipment	\$2,540.0	\$2,540.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,321.0	\$2,323.0	\$2,323.0
Total (\$000)	\$44,935.2	\$45,437.9	\$43,031.7	\$43,257.8	\$43,683.2	\$43,879.9	\$43,879.9	\$43,879.9	\$43,958.4	\$42,836.0	\$44,368.2	\$44,368.2	\$44,721.4	\$44,100.3	\$44,415.3

SERVICE LEVEL (\$/pop & emp)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Buildings	\$148.08	\$146.39	\$132.62	\$131.11	\$129.62	\$129.19	\$126.56	\$123.74	\$118.86	\$116.10	\$113.32	\$103.40	\$94.36	\$94.36	\$94.92	\$120.17
Vehicle & Personal Equipment & Gear	\$21.36	\$23.61	\$23.36	\$23.10	\$24.68	\$24.40	\$23.90	\$23.37	\$22.45	\$16.54	\$16.12	\$14.71	\$13.55	\$9.99	\$10.05	\$19.41
Vehicles	\$70.15	\$69.66	\$68.87	\$69.32	\$68.98	\$68.20	\$66.81	\$65.32	\$63.13	\$61.66	\$67.38	\$61.49	\$57.35	\$56.74	\$58.30	\$64.89
Furniture & Equipment	\$14.35	\$14.19	\$12.82	\$12.67	\$12.53	\$12.39	\$12.13	\$11.86	\$11.40	\$11.13	\$10.86	\$9.91	\$9.05	\$8.96	\$9.01	\$11.55
Total (\$/pop & emp)	\$253.93	\$253.85	\$237.67	\$236.20	\$235.81	\$234.17	\$229.41	\$224.29	\$215.83	\$205.43	\$207.69	\$189.51	\$174.31	\$170.04	\$172.28	\$216.02

CITY OF WATERLOO
CALCULATION OF MAXIMUM ALLOWABLE
PROTECTIVE SERVICES

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$216.02
Net Population & Employment Growth 2026 - 2035	33,959
Maximum Allowable Funding Envelope	\$7,335,788

APPENDIX B.2
TABLE 2
CITY OF WATERLOO
DEVELOPMENT-RELATED CAPITAL PROGRAM
PROTECTIVE SERVICES

DC Project Number	Project Number	Project Type	Project Description	Timing (Start)	Timing (End)	Gross Project Cost	Grants, Subsidies & Other Recoveries	Net Municipal Cost	Replacement & BTE Shares (\$)	Replacement & BTE Shares (%)	Total Development-Related Costs	DC Reserve Commitments	2026-2035 DC Eligible Costs	Other Development-Related
DC-008/250	2.1.1	Buildings, Land & Furnishings	Fire Rescue Expansion	2026	2026	\$11,663,072	\$0	\$11,663,072	\$4,253,021	36%	\$7,410,051	\$0	\$2,842,538	\$4,567,513
DC-010/253	2.2.1	Vehicles & Equipment	Personal Protective Equipment and Uniforms-New Personnel	2026	2035	\$417,000	\$0	\$417,000	\$0	0%	\$417,000	\$0	\$417,000	\$0
DC-009/252	2.2.2	Vehicles & Equipment	Fire Rescue Squad Vehicle - Equipment Expansion	2026	2026	\$175,000	\$0	\$175,000	\$0	0%	\$175,000	\$0	\$175,000	\$0
Total						\$12,255,072	\$0	\$12,255,072	\$4,253,021		\$8,002,051	\$0	\$3,434,538	\$4,567,513

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	60%	\$2,060,723
10-Year Growth in Population in New Units		20,281
Unadjusted Development Charge Per Capita		\$101.61
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	40%	\$1,373,815
10-Year Growth in Square Feet		6,164,733
Unadjusted Development Charge Per Square Foot		\$0.22

2026 - 2035 Net Funding Envelope	\$7,335,788
Reserve Fund Balance	
Balance as at December 31, 2025	(\$3,901,249)
2026 - 2035 Adjusted Funding Envelope	\$3,434,538

APPENDIX B.2

TABLE 3

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 PROTECTIVE SERVICES
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

PROTECTIVE SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	(\$2,340.7)	(\$4,000.1)	(\$3,676.4)	(\$3,319.5)	(\$2,927.1)	(\$2,496.9)	(\$2,030.8)	(\$1,526.4)	(\$981.4)	(\$388.8)	
2026-2035 Funding Requirements for (New Projects): Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2026-2035 Funding Requirements (New Projects): Non Inflated	\$1,835.5	\$25.0	\$25.0	\$25.0	\$25.0	\$25.0	\$25.0	\$25.0	\$25.0	\$25.0	\$2,060.7
2026-2035 Funding Requirements(New Projects): Inflated	\$1,835.5	\$25.5	\$26.0	\$26.6	\$27.1	\$27.6	\$28.2	\$28.7	\$29.3	\$29.9	\$2,084.5
Population Growth in New Units	1,353	2,147	2,164	2,181	2,198	2,199	2,201	2,203	2,219	1,417	20,281
DC Revenue Receipts: Inflated	\$345.9	\$559.8	\$575.6	\$591.6	\$608.1	\$620.6	\$633.6	\$646.9	\$664.8	\$433.0	\$5,680.1
Interest on Opening Balance	(\$128.7)	(\$220.0)	(\$202.2)	(\$182.6)	(\$161.0)	(\$137.3)	(\$111.7)	(\$84.0)	(\$54.0)	(\$21.4)	(\$1,302.9)
Interest on In-year Transactions	(\$41.0)	\$9.4	\$9.6	\$9.9	\$10.2	\$10.4	\$10.6	\$10.8	\$11.1	\$7.1	\$48.0
TOTAL REVENUE	\$176.2	\$349.2	\$383.0	\$419.0	\$457.3	\$493.7	\$532.5	\$573.8	\$622.0	\$418.7	\$4,425.2
CLOSING CASH BALANCE	(\$4,000.1)	(\$3,676.4)	(\$3,319.5)	(\$2,927.1)	(\$2,496.9)	(\$2,030.8)	(\$1,526.4)	(\$981.4)	(\$388.8)	\$0.0	

2026 Adjusted Charge Per Capita	\$255.66
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Allocation of Capital Program	
Residential Sector	60.0%
Non-Residential Sector	40.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.2

TABLE 3

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 PROTECTIVE SERVICES
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

PROTECTIVE SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	(\$1,560.5)	(\$2,675.0)	(\$2,442.8)	(\$2,191.4)	(\$1,919.7)	(\$1,626.6)	(\$1,310.6)	(\$970.5)	(\$604.9)	(\$212.3)	
2026-2035 Funding Requirements for (New Projects): Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2026-2035 Funding Requirements (New Projects): Non Inflated	\$1,223.7	\$16.7	\$16.7	\$16.7	\$16.7	\$16.7	\$16.7	\$16.7	\$16.7	\$16.7	\$1,373.8
2026-2035 Funding Requirements(New Projects): Inflated	\$1,223.7	\$17.0	\$17.4	\$17.7	\$18.1	\$18.4	\$18.8	\$19.2	\$19.5	\$19.9	\$1,389.7
Growth in Square Feet	397,806	683,275	681,245	679,188	677,106	674,997	672,862	670,702	668,515	359,037	6,164,733
DC Revenue Receipts: Inflated	\$222.5	\$389.8	\$396.5	\$403.2	\$410.0	\$416.9	\$423.9	\$430.9	\$438.1	\$240.0	\$3,771.8
Interest on Opening Balance	(\$85.8)	(\$147.1)	(\$134.4)	(\$120.5)	(\$105.6)	(\$89.5)	(\$72.1)	(\$53.4)	(\$33.3)	(\$11.7)	(\$853.3)
Interest on In-year Transactions	(\$27.5)	\$6.5	\$6.6	\$6.7	\$6.9	\$7.0	\$7.1	\$7.2	\$7.3	\$3.9	\$31.7
TOTAL REVENUE	\$109.2	\$249.2	\$268.7	\$289.4	\$311.2	\$334.4	\$358.9	\$384.8	\$412.2	\$232.2	\$2,950.2
CLOSING CASH BALANCE	(\$2,675.0)	(\$2,442.8)	(\$2,191.4)	(\$1,919.7)	(\$1,626.6)	(\$1,310.6)	(\$970.5)	(\$604.9)	(\$212.3)	\$0.0	

2026 Adjusted Charge Per Square Foot	\$0.56
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Allocation of Capital Program	
Residential Sector	60.0%
Non-Residential Sector	40.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix B.3

Parks and Major Indoor Recreation Facilities

Parks and Major Indoor Recreation Facilities

The City of Waterloo provides its residents a wealth of recreation opportunities through an extensive system of arenas, facilities, parks, sports fields, and related amenities.

Consistent with the City's longstanding practice and recognizing that residents have access to all recreation facilities and parks across the City regardless of location, a City-wide approach has been applied to the development charge calculation for Parks and Major Indoor Recreation Facilities.

A. Historical Service Levels

The fifteen-year historical inventory of capital assets for Parks and Major Indoor Recreation Facilities includes 767,865 square feet of indoor recreation building space. The largest of these facilities are RIM Park, the Waterloo Memorial Recreation Complex, and the Albert McCormick Community Centre (AMCC). The current replacement value for the buildings is \$368.5 million. The furniture and equipment located in the facilities have a total value of \$35.2 million, while fleet equipment totals \$3.2 million.

The City has nearly 474 hectares of parkland and open space, including the Grey Silo Golf Course. The combined cost to develop the parkland and its associated trail network is \$76.0 million.

In addition, the City is responsible for constructing and operating park facilities including baseball diamonds, soccer pitches, tennis and volleyball courts, water play facilities, playgrounds, skateboard and bike parks, basketball courts, cricket pitches, public squares, splash pads, outdoor rinks, and bleachers. The facilities have a total value of \$200.2 million. Park

special facilities and related fleet and equipment add a further \$57.0 million to the Parks and Major Indoor Recreation Facilities inventory.

The combined value of capital assets for Parks and Major Indoor Recreation Facilities totals \$740.1 million. The fifteen-year historical average service level is \$5,205.31 per capita, and this, multiplied by the ten-year forecast growth in net population, results in a maximum allowable funding envelope of \$105.5 million.

B. Development-Related Capital Program and Capital Cost and BTE Methodologies

The 2026–2035 development-related capital program for Parks and Major Indoor Recreation Facilities amounts to \$93.4 million. It provides for the expansion and renovation of the AMCC Sportsplex (excluding Library Services components), development of the West Side Recreation Facility, several outdoor recreation and trail projects, as well as new fleet and equipment.

The indoor recreation component of the capital program includes the cost to develop the new west side recreation facility in 2026, with a gross capital cost of \$37.4 million. Following the West Side Recreation Facility Needs Assessment and Feasibility Study, the development of a multipurpose (indoor and outdoor) recreation facility on the west side of the City will be planned. The project will be implemented in two phases:

- Phase 1 will proceed in the near term and focus on completing the outdoor sports fields component;
- Phase 2 will follow at a future date and involve constructing a community/recreation center, informed by the findings of the needs assessment planned for 2027.

No grants or subsidies have been identified for this project, and no benefit to existing shares have been deducted, as the project is entirely net new space and related to supporting new growth in the City.

The second indoor recreation project is the AMCC Sportsplex expansion and renovation. The description of this project is included in section B.1 above (Library Services). The cost of the indoor recreation components of the project totals \$5.4 million, with no grants or subsidies identified. A 39% benefit to existing share (\$2.1 million) has been deducted from the gross project cost, as it relates to the renovation portion and other service level enhancements of the project. This share was determined through a detailed cost analysis distinguishing growth-related new construction from asset replacement or rehabilitation. The remaining \$3.3 million development-related capital cost of the project can be recovered through development charges within the planning period (2026-2035).

The outdoor recreation component of the capital program amounts to \$48.4 million. It provides for several new outdoor recreation development projects throughout the City. The projects range from the design and construction of various types of parks, the addition of new splash pads, the expansion of new park facilities (ball hoops, tennis courts, etc.), and various sport fields amenities. The projects have been identified through master plan and capital budget processes.

A portion of the total costs (\$18.7 million) is deemed to benefit the existing community and therefore will not be recovered from development charges. The BTE shares relate primarily to asset replacement or other lifecycle or asset management initiatives.

Additionally, \$7.1 million in available reserve funds have been applied to the funding of these projects and deducted from the eligible costs. The remaining \$22.6 million will be funded through development charges over the period 2026-2035 and has been included in the DC rate calculations.

The ten-year development-related capital program for fleet and equipment attributed to the Parks and Major Indoor Recreation Facilities service totals \$2.3 million. The entirety of this program is related to maintaining service levels and servicing new growth in the City; therefore, no benefit to existing shares have been applied.

Altogether, the Parks and Major Indoor Recreation Facilities DC capital program amounts to \$93.4 million. No contributions from other City or non-City funding sources have been identified. A benefit to existing share of \$20.8 million is also removed from DC calculation. Finally, \$7.1 million is available in the Recreation and Parks DC reserve fund balance. Given the development charge-eligible costs fall below the maximum allowable funding envelope, no post-period benefit shares have been identified for this service.

C. Calculation of the Unadjusted Development Charge

The 2026–2035 DC costs eligible for recovery amount to \$65.5 million which is allocated entirely against future residential development in the City of Waterloo. This results in an unadjusted development charge of \$3,231.94 per capita.

D. Cash Flow and Reserve Fund Analysis

After cash flow and reserve fund consideration, the residential calculated charge increases slightly to \$3,378.99 per capita.

The following table summarizes the calculation of the Parks and Major Indoor Recreation Facilities development charge:

PARKS AND MAJOR INDOOR RECREATION FACILITIES						
15-year Hist.	2026 - 2035		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.ft	\$/capita	\$/sq.ft
\$5,205.31	\$93,427,766	\$65,546,244	\$3,231.94	\$0.00	\$3,378.99	\$0.00

APPENDIX B.3
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PARKS & MAJOR INDOOR RECREATION FACILITIES
INDOOR RECREATION

BUILDINGS Facility Name	# of Square Feet																UNIT COST (\$/sq. ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
404 Wing Rotary Centre - Main Building (Adult Centre)	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	\$493
404 Wing Rotary Centre - Storage Sheds	325	325	325	325	325	325	325	325	325	325	325	325	325	325	325	325	\$217
Adult Recreation Centre - Main Building	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	-	-	-	-	\$291
Albert McCormick Community Centre - Main Building Community Centre	69,613	69,613	69,613	69,613	69,613	69,613	69,613	69,613	69,613	69,613	69,613	69,613	69,613	69,613	69,613	69,613	\$421
Ersville Community Centre - Main Building (KW YMCA Early Years Centre)	5,844	5,844	5,844	5,844	5,844	5,844	5,844	5,844	5,844	5,844	5,844	5,844	5,844	5,844	5,844	5,844	\$387
YMCA - Main Building (Stock Family YMCA)	53,802	53,802	53,802	53,802	53,802	53,802	53,802	53,802	53,802	53,802	53,802	53,802	53,802	53,802	53,802	53,802	\$570
Bechtel Park - Main Building (Manulife Financial Soccer and Sports Complex)	27,205	27,205	27,205	27,205	27,205	27,205	27,205	27,205	27,205	27,205	27,205	27,205	27,205	27,205	27,205	27,205	\$431
Bechtel Park - Storage (Manulife Financial Soccer and Sports Complex)	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	\$317
Moses Springer Community Centre - Main Building (incl. outdoor pool)	44,205	44,205	44,205	44,205	44,205	44,205	44,205	44,205	44,205	44,205	44,205	44,205	44,205	44,205	44,205	44,205	\$366
RIM Park - Main Building (Manulife Financial Sportsplex and Healthy Living Centre)	317,225	317,225	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	\$468
Rink in the Park - Main Building (Granit Club)	33,779	33,779	33,779	33,779	33,779	33,779	33,779	33,779	33,779	33,779	33,779	33,779	33,779	33,779	33,779	33,779	\$383
Waterloo Memorial Recreation Complex - Main Building, Civic Front, Community Pavilion	162,967	162,967	162,967	162,967	162,967	162,967	162,967	162,967	162,967	162,967	162,967	206,392	206,392	206,392	206,392	206,392	\$544
Waterloo Memorial Recreation Complex - Storage Portable	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-	-	\$96
Waterloo Memorial Recreation Complex - Maintenance Portable	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-	-	\$158
Total (sq.ft.)	740,591	740,591	743,366	743,366	743,366	743,366	743,366	743,366	741,366	741,366	741,366	767,865	767,865	767,865	767,865	767,865	
Total (\$000)	\$348,710.4	\$348,710.4	\$350,009.1	\$350,009.1	\$350,009.1	\$350,009.1	\$350,009.1	\$350,009.1	\$349,755.2	\$349,755.2	\$349,755.2	\$368,452.9	\$368,452.9	\$368,452.9	\$368,452.9	\$368,452.9	

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$000)																
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
404 Wing Rotary Centre - Main Building (Adult Centre)	320	320	320	320	320	320	320	320	320	320	320	320	320	320	320	320	
Adult Recreation Centre - Main Building	493	493	493	493	493	493	493	493	493	493	493	-	-	-	-	-	
Albert McCormick Community Centre - Main Building Community Centre + Library	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	
Ersville Community Centre - Main Building (KW YMCA Early Years Centre)	226	226	226	226	226	226	226	226	226	226	226	226	226	226	226	226	
YMCA - Main Building (Stock Family YMCA)	3,067	3,067	3,067	3,067	3,067	3,067	3,067	3,067	3,067	3,067	3,067	3,067	3,067	3,067	3,067	3,067	
Bechtel Park - Main Building (Manulife Financial Soccer and Sports Complex)	235	235	235	235	235	235	235	235	235	235	235	235	235	235	235	235	
Moses Springer Community Centre - Main Building	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	
RIM Park - Main Building (Manulife Financial Sportsplex and Healthy Living Centre)	14,846	14,846	14,976	14,976	14,976	14,976	14,976	14,976	14,976	14,976	14,976	14,976	14,976	14,976	14,976	14,976	
Rink in the Park - Main Building (Granit Club)	647	647	647	647	647	647	647	647	647	647	647	647	647	647	647	647	
Waterloo Memorial Recreation Complex - Main Building	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	11,228	11,228	11,228	11,228	11,228	
Total (\$000)	\$33,247.4	\$33,247.4	\$33,377.2	\$33,377.2	\$33,377.2	\$33,377.2	\$33,377.2	\$33,377.2	\$33,377.2	\$33,377.2	\$33,377.2	\$35,247.0	\$35,247.0	\$35,247.0	\$35,247.0	\$35,247.0	

FLEET EQUIPMENT Indoor Recreation & Facilities	# of Fleet Equipment																UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
Forklift/Boomlift	3	3	3	5	5	5	5	5	5	5	5	5	5	5	5	5	\$35,504
Ice Resurfer	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	\$177,180
Small Equipment	3	3	3	3	3	3	3	2	2	3	2	2	2	2	2	2	\$21,813
Trailer	2	2	2	2	2	2	2	2	3	3	3	3	3	3	3	3	\$11,785
Truck - Light Duty	6	7	7	7	7	7	6	6	7	7	7	3	3	2	2	2	\$65,472
Truck - Med Duty	1	1	1	1	1	1	1	1	1	1	2	2	1	1	1	1	\$86,218
Utility Vehicle	2	2	2	2	1	1	1	2	3	3	3	4	3	3	3	3	\$35,984
Van-SUV	9	9	8	8	8	8	8	9	9	11	11	12	14	19	19	19	\$73,973
Total (#)	33	34	33	35	34	34	33	34	38	40	40	38	38	42	42	42	
Total (\$000)	\$2,652.6	\$2,718.0	\$2,644.1	\$2,715.1	\$2,679.1	\$2,679.1	\$2,665.8	\$2,701.7	\$2,836.8	\$2,984.7	\$3,049.2	\$2,897.2	\$2,923.0	\$3,227.4	\$3,227.4	\$3,227.4	



APPENDIX B.3
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PARKS & MAJOR INDOOR RECREATION FACILITIES
PARKS AND TRAILS

CITY-WIDE PARKS Park Name	# of Hectares															2025 UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Class 1 - Major Parks	210.0	210.0	198.0	198.0	198.0	198.0	198.0	198.0	198.0	198.0	198.0	198.0	198.0	198.0	198.0	\$95,000
Class 2 - Community Parks	29.8	29.8	29.8	29.8	29.8	34.6	34.6	34.6	34.6	34.6	34.6	34.6	34.6	34.6	34.6	\$95,000
Class 3 - Culturally Significant Parks	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	\$95,000
Class 4 - Neighbourhood Parks	83.2	85.0	85.0	85.0	85.0	94.0	95.0	96.0	108.0	96.0	109.3	109.3	109.3	109.3	109.3	\$95,000
Class 5 - Pedestrian Links and Linear Parks	27.5	28.0	28.0	28.0	28.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	\$95,000
Class 9 - Special Agreement Parks	18.2	18.0	18.0	18.0	18.0	35.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	\$95,000
Grey Silo Golf Course	63.7	63.7	63.7	63.7	63.7	63.7	63.7	63.7	63.7	63.7	63.7	63.7	63.7	63.7	63.7	\$205,000
Grey Silo Parking Lot/Buildings/Practice Tee	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	\$95,000
Passive Park (Extracted from Environmental Reserve)	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	\$95,000
Total (#)	445	448	436	436	436	456	459	460	472	460	474	474	474	474	474	
Total (\$000)	\$49,331.0	\$49,524.3	\$48,384.3	\$48,384.3	\$48,384.3	\$50,361.5	\$50,646.5	\$50,741.5	\$51,881.5	\$50,741.5	\$52,007.5	\$52,007.5	\$52,007.5	\$52,007.5	\$52,007.5	

TRAILS Type of Trail	# of Kilometres															2025 UNIT COST (\$/km)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Recreational Trails (KM)	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	\$375,000
Walkway Links (KM)	17	17	17	17	17	17	17	17	17	18	18	18	19	19	19	\$375,000
Total (#)	62	62	62	62	62	62	62	62	62	63	63	63	64	64	64	
Total (\$000)	\$23,250.0	\$23,250.0	\$23,250.0	\$23,250.0	\$23,250.0	\$23,250.0	\$23,250.0	\$23,250.0	\$23,250.0	\$23,625.0	\$23,625.0	\$23,625.0	\$23,951.3	\$23,951.3	\$23,951.3	

APPENDIX B.3
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PARKS & MAJOR INDOOR RECREATION FACILITIES
PARK FACILITIES AND FLEET

PLAYGROUNDS Park Name	# of Playgrounds																2025 UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
Alexandra Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Angler Way Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Anndale Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Atlantic Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Auburn Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Autumn Willow Park	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Avens Park	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$157,659	
Basswood Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Bechtel Park Facility Playstructure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$176,948	
Beechdrops Park	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$157,659	
Birchmount Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Black Cherry Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Blue Beech Link	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Blue Beech Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Bluenose Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Bluestream Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Bolingbrooke Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Bonn Park # 3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Bonn Park # 5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Bordeaux Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Brighton Park		1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Butternut Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Canewood Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Carriage Way Park	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Chesapeake Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Clair Lake Park	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$157,659	
Columbia Forest Court Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Conservation Meadow Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Cornerbrook Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Creekside Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Culpepper Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Deer Run Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Deerfoot Park		1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Dunvegan Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Eastbridge Green	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Exmoor Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Foamflower Park	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$157,659	
Forwell Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Glen Acres Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Goldthread Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Grey Silo Park	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$157,659	
Haida Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Heasley Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Interlaken Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Jacob Green	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Kingscourt Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	



APPENDIX B.3
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PARKS & MAJOR INDOOR RECREATION FACILITIES
PARK FACILITIES AND FLEET

PLAYGROUNDS (CONT'D) Park Name	# of Playgrounds																2025
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	UNIT COST (\$/unit)	
Klosters Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Lakeshore Optimist Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Laurelwood Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Lausanne Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Lucerne Park	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Mary Allen Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Mary Allen Park (expansion)	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$157,659	
Maverick Park	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Moses Springer Park Reserve	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$176,948	
Mountain Maple Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Old Oak Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Old Post Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Pinebrook Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Pinerow Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Red River Park	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$157,659	
Regency Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Rideau River Park	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
RIM Park - Grey Silo Play Structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
RIM Park North Playground Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
RIM Park South Playground Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Rock Elm Park	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Royal Beech Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Royal Fern Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Rummelhardt Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Salzburg Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Sandowne Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Star Flower Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Sundew Park	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Thorndale Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
University Downs Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Wasaga Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Waterloo Park - Basketball court & Swings	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$176,948	
Waterloo Park - By Zoo	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$176,948	
Waterloo Park - Lion's Lagoon	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$176,948	
Waterloo Park - Playstructure & Skatepark	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$253,627	
Werni Park	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
West Wind Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Westmount Sports Park	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$176,948	
Westvale Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
White Elm Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Whitecap Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Wild Rye Park	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$157,659	
Winterberry Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Wintermeyer Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Wismer Park	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$157,659	
Woolgrass Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$157,659	
Total (#)	69	77	78	79	83	85	87	89	89	90	92	92	92	92	92		
Total (\$000)	\$11,032.3	\$12,332.2	\$12,489.8	\$12,647.5	\$13,297.4	\$13,612.7	\$13,928.1	\$14,243.4	\$14,243.4	\$14,401.0	\$14,716.4	\$14,716.4	\$14,716.4	\$14,716.4	\$14,716.4		



APPENDIX B.3
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PARKS & MAJOR INDOOR RECREATION FACILITIES
PARK FACILITIES AND FLEET

BASEBALL DIAMONDS Park Name	# of Diamonds															2025
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	UNIT COST (\$/unit)
Lit																
Bechtel Park Ball Stadium	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,413,193
Waterloo Park (1,2)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$794,921
Waterloo Park (3,4)	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2	\$794,921
Hillside Park	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$529,947
RIM Park South (RIM Diamonds 1,2,3)	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$1,059,894
Auburn Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$529,947
Regency Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$529,947
Unlit																
Lexington Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$529,947
Kingscourt Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
Waterloo Park (3,4)	2	2	2	2	2	2	2	2	2	2	2	2	2	-	-	\$459,287
Laurelwood Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
Red River Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
West Wind Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$529,947
University Downs Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
Eastbridge Green	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
RIM Park North (RIM Diamonds 4,5,6)	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$459,287
Northlake Woods	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
Wintermeyer Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
School Property Diamonds Programmed by City																
Ceaderbrae	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	\$52,994
Centennial	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	\$52,994
Keatsway	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	\$52,994
Lincoln Heights	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
Mary Johnston	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
N.A. MacEachern	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
Our Lady of Lourdes	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
Sandowne	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
Sir Edgar Bauer	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	\$52,994
WCI	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
Winston Churchill	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,994
Total (#)	35	35	35	35	35	35	35	35	35	35	35	35	39	39	39	
Total (\$000)	\$12,612.7	\$12,612.7	\$12,612.7	\$12,612.7	\$12,612.7	\$12,612.7	\$12,612.7	\$12,612.7	\$12,612.7	\$12,612.7	\$12,612.7	\$12,612.7	\$12,824.7	\$13,496.0	\$13,496.0	

APPENDIX B.3
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PARKS & MAJOR INDOOR RECREATION FACILITIES
PARK FACILITIES AND FLEET

SOCCER FIELDS Park Name	# of Fields															2025 UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Artificial Turf																
RIM Park	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Grass - Lit																
Bechtel Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
RIM Park	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Westmount Sports Park	-	-	-	-	-	2	2	2	2	2	2	2	2	2	2	
Grass - Unlit																
Bechtel Park	5	5	5	5	5	6	6	6	6	6	6	6	6	6	6	
RIM (by hospice)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Bluebeech Link	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	
Lexington Park	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	
Waterloo Park	2	2	2	2	2	2	2	2	2	3	3	5	5	5	5	
Northfield Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Northfield Pond	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Old Oak Park	-	-	-	2	2	2	2	2	2	2	2	2	2	2	2	
Pinebrook Park	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	
Regency Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Laurelwood Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Westmount Sports Park	-	-	-	-	-	2	2	2	2	2	2	2	2	2	2	
Community Fellowship Fields (Creekside Church)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Conservation Meadow Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Poets Green	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	
St. Moritz Park	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	
School Property Fields Programmed by City																
Bluevale	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	
Lincoln Heights	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
Total (#)	32	32	32	35	35	40	39	39	39	40	39	39	44	44	44	
Total (\$000)	\$7,190.0	\$7,190.0	\$7,190.0	\$7,430.0	\$7,430.0	\$8,680.0	\$8,600.0	\$8,600.0	\$8,600.0	\$8,680.0	\$8,600.0	\$8,600.0	\$8,960.0	\$8,960.0	\$8,960.0	

TENNIS COURTS Park Name	# of Courts															2025 UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Bechtel Park	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Warrington Park	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
St Moritz Park	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	
Dunvegan Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Pinebrook Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Heasley Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Total (#)	9	9	9	9	10	10	10	10	10	10	10	10	10	10	10	
Total (\$000)	\$855.0	\$855.0	\$855.0	\$855.0	\$950.0	\$950.0	\$950.0	\$950.0	\$950.0	\$950.0	\$950.0	\$950.0	\$950.0	\$950.0	\$950.0	



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TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PARKS & MAJOR INDOOR RECREATION FACILITIES
PARK FACILITIES AND FLEET

2025																
BASKETBALL COURTS																
Park Name	# of Courts															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
McCrae (lights)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$111,877
Dunvegan	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$111,877
Pinebrook	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$111,877
Waterloo Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$111,877
Mary Allen	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$111,877
Heasley Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$111,877
Vista Hills Park	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$111,877
Beechdrops Park	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$111,877
Brighton Park	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$111,877
Glen Acres Park	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$111,877
Total (#)	7	7	7	7	8	8	8	8	8	8	8	8	11	11	11	
Total (\$000)	\$727.2	\$727.2	\$727.2	\$727.2	\$839.1	\$839.1	\$895.0	\$895.0	\$895.0	\$895.0	\$895.0	\$895.0	\$895.0	\$1,230.6	\$1,230.6	\$1,230.6

2025																
VOLLEYBALL COURTS (Outdoor Sand)																
Park Name	# of Courts															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
RIM Park (unlit)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$50,000
Total (#)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Total (\$000)	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0

2025																
SKATEBOARD & BIKE PARKS																
Park Name	# of Skateboard Parks															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Waterloo Park - Father David Bauer Drive (Skate Park)	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$925,000
Albert McCormick Community Centre (Skate Park)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$250,000
RIM (Bike Park)	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$859,337
RIM Park (Skate Park)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$800,000
Y-Library (Skate Park)	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$750,000
Total (metres)	-	-	1	1	1	1	1	1	1	1	2	2	3	4	5	
Total (\$000)	\$0.0	\$0.0	\$925.0	\$925.0	\$925.0	\$925.0	\$925.0	\$925.0	\$925.0	\$925.0	\$1,175.0	\$1,175.0	\$2,034.3	\$2,784.3	\$3,584.3	

APPENDIX B.3
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PARKS & MAJOR INDOOR RECREATION FACILITIES
PARK FACILITIES AND FLEET

CRICKET FIELDS Park Name	# of Fields															2025 UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Waterloo Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$412,181
Laurel Creek	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$412,181
Pillers Field	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$412,181
Total (#)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	3	
Total (\$000)	\$824.4	\$824.4	\$824.4	\$824.4	\$824.4	\$824.4	\$824.4	\$824.4	\$824.4	\$824.4	\$824.4	\$824.4	\$824.4	\$824.4	\$1,236.5	

BLEACHERS Type of Structure	# of Bleachers															2025 UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Auburn Park	-	-	-	-	-	2	2	2	2	2	2	2	2	2	2	\$8,832
Regency Park	-	-	-	-	-	2	2	2	2	2	2	2	2	2	2	\$8,832
Laurel Cricket	-	-	-	-	-	2	2	2	2	2	2	2	2	2	2	\$8,832
Lexington Park	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$8,832
Bechtel Park	8	8	8	8	8	8	10	10	10	12	12	12	4	4	4	\$26,496
Hillside Park	17	17	17	17	17	12	12	12	12	8	8	8	8	8	8	\$8,832
Waterloo Park	16	16	16	16	16	16	16	16	16	16	16	16	16	17	17	\$8,832
RIM	23	23	23	23	23	23	23	23	23	27	25	25	33	33	33	\$8,832
Westmount Sportspark	-	-	-	-	-	4	4	4	4	6	6	6	8	8	8	\$8,832
Eastbridge Green	-	-	-	-	-	-	-	2	2	1	1	1	1	1	1	\$8,832
Laurelwood Park	-	-	-	-	-	-	-	2	2	1	1	1	1	1	1	\$8,832
Fellowship Fields	-	-	-	-	-	-	-	-	-	-	2	2	2	2	2	\$8,832
Westwind Park	-	-	-	-	-	-	-	-	-	-	2	2	2	2	2	\$8,832
Mobile Bleacher	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Total (#)	72	71	71	71	71	76	78	82	82	84	86	86	88	89	89	
Total (\$000)	\$1,259.6	\$1,009.6	\$1,009.6	\$1,009.6	\$1,009.6	\$1,053.7	\$1,106.7	\$1,142.0	\$1,142.0	\$1,195.0	\$1,212.7	\$1,212.7	\$1,089.0	\$1,097.9	\$1,097.9	

PUBLIC SQUARES Park Name	# of Public Squares															2025 UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Uptown Public Square (excl. water feature, incl. ice rink)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$2,826,600
Uptown Public Square Shade Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$452,000
Total (#)	1	1	1	1	1	1	1	1	1	1	1	1	1	2	2	
Total (\$000)	\$2,826.6	\$2,826.6	\$2,826.6	\$2,826.6	\$2,826.6	\$2,826.6	\$2,826.6	\$2,826.6	\$2,826.6	\$2,826.6	\$2,826.6	\$2,826.6	\$2,826.6	\$3,278.6	\$3,278.6	

SPLASH PARK Park Name	# of Splash Pads															2025 UNIT COST (\$/splash pad)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Lions Lagoon (Waterloo Park)	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$1,900,000
Waterloo Park (splash pad)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$325,538
Waterloo Park (spray pad)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$168,183
Albert McCormick Community Centre (spray pad)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$168,183
BlueBeach Link (splash pad)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$325,538
Eastbridge Green (splash pad)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$325,538
Total (#)	1	1	1	1	1	1	1	1	1	1	3	3	3	3	5	
Total (\$000)	\$1,900.0	\$1,900.0	\$1,900.0	\$1,900.0	\$1,900.0	\$1,900.0	\$1,900.0	\$1,900.0	\$1,900.0	\$325.5	\$661.9	\$661.9	\$661.9	\$661.9	\$1,313.0	



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TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PARKS & MAJOR INDOOR RECREATION FACILITIES
PARK FACILITIES AND FLEET

OUTDOOR RINKS Park Name	# of Rinks															2025
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	UNIT COST (\$/unit)
Angler Way Park	-	-	-	-	-	-	-	-	-	1	1	1	-	-	-	\$10,000
Anndale Park	1	1	1	1	1	1	1	-	-	1	1	1	1	1	1	\$14,611
Autumn Willow Park	-	-	-	-	-	1	1	1	1	1	1	1	-	-	-	\$10,000
Beachdrops Park	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$10,000
Blue Beech Park	1	1	1	1	-	-	-	-	-	1	1	1	1	1	1	\$10,000
Bluenose	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$10,000
Bluestream	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$14,611
Bolingbrooke	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Carriage Way Park	-	-	-	-	-	1	1	-	-	1	1	1	1	1	1	\$10,000
Clair Lake Park	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$10,000
Conservation Meadows	1	1	1	1	1	1	-	1	1	1	1	1	1	1	1	\$10,000
Cornerbrook	1	1	1	1	1	1	1	-	-	1	1	1	1	1	1	\$10,000
Craigleith	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$10,000
Culpepper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Dunvegan	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$10,000
Eastbridge Green (West)	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$10,000
Eastbridge Green (East)	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-	\$10,000
Empire	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$10,000
Forwell Park	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$10,000
Grey Silo Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Haida Park	1	1	1	1	1	1	1	-	-	1	1	1	1	1	1	\$10,000
Kingscourt	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$10,000
Laurelwood	1	1	1	1	1	1	1	-	-	-	1	1	1	1	1	\$10,000
Lexington School	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$10,000
Lourdes School (Joseph V Park)	1	1	1	1	1	1	1	-	-	1	1	1	1	1	1	\$10,000
Mary Allen	1	1	1	1	1	1	-	-	-	1	1	1	1	1	1	\$10,000
McCrae	1	1	1	1	1	1	1	-	-	1	1	1	1	1	1	\$10,000
Pinebrook	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	\$10,000
Pinerow Park	-	-	-	-	-	-	-	-	-	1	1	1	-	-	-	\$10,000
Regency Park	1	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$10,000
Roselea Park	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$10,000
St. Matthew School	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$10,000
St. Moritz	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Stillmeadow	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Sundew Park	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$10,000
Thorndale	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
University Downs	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Vermont	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Warrington Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
West Wind	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Westvale	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$10,000
Winston Churchill School	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$10,000
Total (#)	31	31	30	30	30	34	27	20	20	30	32	32	29	31	31	
Total (\$000)	\$180,139.2	\$170,149.2	\$160,149.2	\$160,149.2	\$170,139.2	\$170,179.2	\$130,149.2	\$100,104.6	\$100,104.6	\$140,169.2	\$160,169.2	\$160,169.2	\$150,149.2	\$150,169.2	\$150,169.2	



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TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PARKS & MAJOR INDOOR RECREATION FACILITIES
PARK SPECIAL FACILITIES

SPECIAL FACILITIES, FIELD HOUSES & WORK SHEDS Description	# of Facilities																UNIT COST
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	(\$/unit)	
Bechtel Park - Storage & Utility Building	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$234,419	
Eastbridge Park - Storage & Electrical Sheds	1	1	1	1	1	1	1	1	1	5	5	5	5	5	5	\$48,502	
Hillside Park - Optimist Building	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$187,418	
Hillside Park - Washrooms & Storage building	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,264,388	
Lexington Park - Washrooms	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$159,012	
Grey Silo Golf Course (e.g. clubhouse, cart buildings, etc.)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$8,567,505	
Westmount Sports Park - Washrooms	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$286,385	
Waterloo Park - Woodworkers Building	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$305,205	
Waterloo Park - West Servery	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$611,983	
Waterloo Park - West Service Building	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,555,730	
Waterloo Park - West Electrical Building	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$224,239	
Waterloo Park - Grist Mill	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,063,769	
Waterloo Park - Park Inn	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$483,377	
Waterloo Park - Animal Enclosures	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	\$73,607	
Waterloo Park - Bird Enclosure (Peacock Barn)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$6,795	
Waterloo Park - Cookhouse 1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$21,542	
Waterloo Park - Cookhouse 2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$53,017	
Waterloo Park - Display Booth	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$4,847	
Waterloo Park - Eby Farm Barn	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$113,965	
Waterloo Park - Eby Log Schoolhouse	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$53,060	
Waterloo Park - Potters Workshop- Erb Farmhouse	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,150,460	
Waterloo Park - Father David Bauer Drive Kiosk	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$45,989	
Waterloo Park - Small Green Building (Wooden shed by cricket pitch)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,039	
Waterloo Park - Red Wooden Storage Shed	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$21,746	
Waterloo Park - East Side Electrical Utility Peastone Building	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$20,938	
Waterloo Park - East Side Washrooms	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$514,316	
Waterloo Park Victoria Gardens Brick Pillars	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$13,895	
Waterloo Park Young Street Entrance Brick Pillars	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$27,175	
Total (#)	26	26	26	26	27	27	27	27	27	32	32	32	32	32	31		
Total (\$000)	\$16,756.9	\$16,756.9	\$16,756.9	\$16,756.9	\$17,043.3	\$17,043.3	\$17,043.3	\$17,043.3	\$17,043.3	\$17,283.3	\$17,283.3	\$17,283.3	\$17,283.3	\$17,283.3	\$17,209.7		

BUILDINGS Facility Name	# of Square Feet																UNIT COST
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	(\$/sq. ft.)	
Service Centre - Parks & Rec Share																	
Service Centre - Operations Building	14,057	14,057	14,057	14,057	14,057	17,483	17,483	17,483	17,483	17,476	17,476	17,476	17,497	17,497	17,497	\$483	
Service Centre - Vehicle Storage & Maintenance	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	\$202	
Service Centre - Truck Wash	580	580	580	580	580	580	580	580	580	580	580	580	580	580	580	\$260	
Service Centre - Green House	7,320	7,320	7,320	7,320	7,320	7,320	7,320	7,320	7,320	7,320	7,320	7,320	7,320	7,320	7,320	\$206	
Service Centre - Oktoberfest/Storage	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,005	5,005	5,005	5,005	5,005	5,005	\$166	
Service Centre - Parks Portable	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	\$120	
Service Centre - Rain Water Harvesting Shed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59	\$45	
Service Centre - 146 Dearborn Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	3,904	3,904	\$518	
Total (sq.ft.)	32,853	32,853	32,853	32,853	32,853	36,279	36,279	36,279	36,279	36,277	36,277	36,277	36,298	40,260	40,260		
Total (\$000)	\$10,387.2	\$10,387.2	\$10,387.2	\$10,387.2	\$10,387.2	\$12,041.8	\$12,041.8	\$12,041.8	\$12,041.8	\$12,039.5	\$12,039.5	\$12,039.5	\$12,049.4	\$14,074.3	\$14,074.3		



APPENDIX B.3
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PARKS & MAJOR INDOOR RECREATION FACILITIES
PARK SPECIAL FACILITIES

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Shop Lift/Cranes/Hoists & Other Equipment (Parks & Rec Share)	\$ 212,527	\$ 212,527	\$ 212,527	\$212,527	\$212,527	\$212,527	\$212,527	\$212,527	\$212,527	\$212,527	\$212,527	\$212,527	\$212,527	\$212,527	\$212,527
Total (\$000)	\$212.5	\$212.5	\$212.5	\$212.5	\$212.5	\$212.5	\$212.5	\$212.5	\$212.5	\$212.5	\$212.5	\$212.5	\$212.5	\$212.5	\$212.5

PARK BRIDGES Park Name	# of Bridges															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Bridges (Pedestrian)	36	36	36	36	36	36	34	34	34	39	39	39	39	39	39	
Total (#)	36	36	36	36	36	36	34	34	34	39	39	39	39	39	39	
Total (\$000)	\$8,083.5	\$8,083.5	\$8,083.5	\$8,083.5	\$8,083.5	\$8,083.5	\$7,634.4	\$7,634.4	\$7,634.4	\$8,757.1	\$8,757.1	\$8,757.1	\$8,757.1	\$8,757.1	\$8,757.1	

PARK BANDSTANDS/GAZEBOS Park Name	# of Items															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Waterloo Park - Bandshell	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	
Waterloo Park - West Side Metal Gazebo	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Waterloo Park - East Side Wood Gazebo	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	
Waterloo Park - East Side Picnic Shelter	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	
Waterloo Park - East Side Victoria Gardens Pergola	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	
Hillside Park - Gazebo & picnic shelter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Hillside Park - Main large picnic shelter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Westmount Sports Park - Outdoor Pavilion - sunshade structure	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	
Our Lady Of Lourdes - Peastone Structure	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	
RIM Park - Greenlab Pavilion	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	
Moses Springer Park (Pavillion/Picnic Shelter)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Total (#)	5	5	5	5	5	6	6	6	6	6	6	6	10	10	10	
Total (\$000)	\$975.0	\$975.0	\$975.0	\$975.0	\$975.0	\$1,025.0	\$1,025.0	\$1,025.0	\$1,025.0	\$1,025.0	\$1,025.0	\$1,025.0	\$2,161.9	\$2,161.9	\$2,161.9	

MISCELLANEOUS Description	# of Items															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Moloks	17	17	17	17	17	17	25	50	50	68	69	69	74	74	74	
Black Garbage Drums	500	500	500	500	500	500	500	500	500	480	480	480	480	480	480	
Dog waste Units	-	-	-	-	-	-	3	7	7	14	22	22	36	36	36	
Fountains	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	
Water Features	-	-	-	-	-	-	-	-	-	-	-	-	1	2	2	
Total (#)	519	519	519	519	519	519	530	559	559	564	573	573	593	593	593	
Total (\$000)	\$173.2	\$173.2	\$173.2	\$173.2	\$173.2	\$173.2	\$229.5	\$370.6	\$370.6	\$498.4	\$555.0	\$555.0	\$2,542.9	\$4,375.6	\$4,375.6	



APPENDIX B.3
TABLE 1

CITY OF WATERLOO
INVENTORY OF CAPITAL ASSETS
PARKS & MAJOR INDOOR RECREATION FACILITIES
PARK SPECIAL FACILITIES

2025

FLEET EQUIPMENT	# of Fleet Equipment															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Parks & Outdoor Recreation																
Loader/Backhoe	1	1	1	1	1	1	1	1	1	1	1	1	1	2	2	\$221,492
Mowers & Equip.	11	11	10	11	11	10	11	12	12	12	11	14	11	13	13	\$38,199
Specialty Equip. (Large)	1	1	1	1	1	1	3	3	3	3	3	3	4	4	4	\$322,074
Specialty Equip. (Med)	3	3	4	4	4	4	5	5	6	6	7	7	11	11	11	\$83,073
Trackless	7	7	7	7	7	9	9	9	9	10	10	11	12	12	12	\$223,602
Tractor	7	7	7	7	7	7	8	8	8	7	8	7	7	7	7	\$72,327
Trailer	18	19	20	22	22	24	27	28	27	28	28	25	24	24	24	\$11,785
Truck - Light Duty	25	26	25	25	25	27	28	29	33	33	31	24	27	25	25	\$65,472
Truck - Med Duty	9	9	10	11	10	12	12	13	13	13	16	16	16	16	16	\$86,218
Turf Equip/Accessory	12	11	11	10	12	12	13	14	16	18	20	20	20	20	20	\$14,850
Utility Vehicle	6	6	6	6	6	6	6	6	6	6	6	7	7	6	6	\$35,984
Van-SUV	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$73,973
Total (#)	101	102	103	106	107	114	124	129	135	138	142	136	141	141	141	
Total (\$000)	\$6,377.4	\$6,439.8	\$6,517.3	\$6,650.4	\$6,593.9	\$7,329.8	\$8,283.2	\$8,499.8	\$8,862.6	\$9,055.4	\$9,330.0	\$9,138.2	\$10,086.2	\$10,217.2	\$10,217.2	

APPENDIX B.3

TABLE 1

CITY OF WATERLOO
CALCULATION OF SERVICE LEVELS
PARKS & MAJOR INDOOR RECREATION FACILITIES

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	115,720	117,130	118,558	120,003	121,465	122,946	125,677	128,860	135,697	139,321	143,192	160,444	179,719	179,307	175,610

INVENTORY SUMMARY (\$000)

Indoor Recreation	\$ 384,610.3	\$ 384,675.8	\$ 386,030.4	\$386,101.4	\$386,065.4	\$386,065.4	\$386,052.1	\$386,088.1	\$385,969.2	\$386,117.2	\$386,181.6	\$406,597.1	\$406,622.9	\$406,927.3	\$406,927.3
Parks And Trails	\$ 72,581.0	\$ 72,774.3	\$ 71,634.3	\$71,634.3	\$71,634.3	\$73,611.5	\$73,896.5	\$73,991.5	\$75,131.5	\$74,366.5	\$75,632.5	\$75,632.5	\$75,958.8	\$75,958.8	\$75,958.8
Park Facilities And Fleet	\$ 219,567.0	\$ 210,626.8	\$ 201,709.5	\$202,107.2	\$212,954.0	\$214,603.4	\$174,917.7	\$145,223.7	\$145,223.7	\$184,004.5	\$204,843.9	\$204,843.9	\$196,467.2	\$198,369.3	\$200,232.5
Park Special Facilities	\$ 42,965.8	\$ 43,028.3	\$ 43,105.7	\$43,238.8	\$43,468.7	\$45,909.3	\$46,469.9	\$46,827.5	\$47,190.4	\$48,871.3	\$49,202.5	\$49,010.7	\$53,093.3	\$57,082.0	\$57,008.4
Total (\$000)	\$ 719,724.1	\$ 711,105.2	\$ 702,479.8	\$703,081.6	\$714,122.3	\$720,189.6	\$681,336.2	\$652,130.8	\$653,514.8	\$693,359.5	\$715,860.4	\$736,084.2	\$732,142.1	\$738,337.3	\$740,126.9

SERVICE LEVEL (\$/capita)

Average
Service
Level

Indoor Recreation	\$3,323.6	\$3,284.2	\$3,256.0	\$3,217.4	\$3,178.4	\$3,140.1	\$3,071.8	\$2,996.2	\$2,844.3	\$2,771.4	\$2,696.9	\$2,534.2	\$2,262.6	\$2,269.5	\$2,317.2	\$2,877.6
Parks And Trails	\$627.2	\$621.3	\$604.2	\$596.9	\$589.8	\$598.7	\$588.0	\$574.2	\$553.7	\$533.8	\$528.2	\$471.4	\$422.7	\$423.6	\$432.5	\$544.4
Park Facilities And Fleet	\$1,897.4	\$1,798.2	\$1,701.4	\$1,684.2	\$1,753.2	\$1,745.5	\$1,391.8	\$1,127.0	\$1,070.2	\$1,320.7	\$1,430.6	\$1,276.7	\$1,093.2	\$1,106.3	\$1,140.2	\$1,435.8
Park Special Facilities	\$371.3	\$367.4	\$363.6	\$360.3	\$357.9	\$373.4	\$369.8	\$363.4	\$347.8	\$350.8	\$343.6	\$305.5	\$295.4	\$318.3	\$324.6	\$347.5
Total (\$/capita)	\$6,219.53	\$6,071.08	\$5,925.20	\$5,858.87	\$5,879.24	\$5,857.77	\$5,421.33	\$5,060.77	\$4,815.99	\$4,976.70	\$4,999.30	\$4,587.80	\$4,073.82	\$4,117.74	\$4,214.62	\$5,205.31

CITY OF WATERLOO
CALCULATION OF MAXIMUM ALLOWABLE
PARKS & MAJOR INDOOR RECREATION FACILITIES

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$5,205.31
Net Population Growth 2026 - 2035	20,259
Maximum Allowable Funding Envelope	\$105,456,613

APPENDIX B.3

TABLE 2

CITY OF WATERLOO
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS & MAJOR INDOOR RECREATION FACILITIES

DC Project Number	Project Number	Project Type	Project Description	Timing (Start)	Timing (End)	Gross Project Cost	Grants, Subsidies & Other Recoveries	Net Municipal Cost	Replacement & BTE Shares (\$)	Replacement & BTE Shares (%)	Total Development-Related Costs	DC Reserve Commitments	2026-2035 DC Eligible Costs	Other Development-Related
DC-004/222	3.1.1	Indoor Recreation	AMCC Sportsplex & WPL McCormick Branch Library Renovations and Expansion	2026	2027	\$5,394,904	\$0	\$5,394,904	\$2,129,232	39%	\$3,265,673	\$0	\$3,265,673	\$0
DC-029/207	3.1.2	Indoor Recreation	West Side Recreation Facility Development	2026	2030	\$37,395,937	\$0	\$37,395,937	\$0	0%	\$37,395,937	\$0	\$37,395,937	\$0
DC-017/292	3.2.1	Outdoor Recreation & Park Trails	Park Amenity Upgrades	2027	2035	\$1,852,172	\$0	\$1,852,172	\$926,172	50%	\$926,000	\$0	\$926,000	\$0
DC-018/295	3.2.2	Outdoor Recreation & Park Trails	Park Strategy Implementation	2026	2035	\$3,162,000	\$0	\$3,162,000	\$1,680,000	53%	\$1,482,000	\$1,482,000	\$0	\$0
DC-016/291	3.2.3	Outdoor Recreation & Park Trails	Outdoor Sports Field Strategy Implementation	2026	2035	\$2,000,408	\$0	\$2,000,408	\$1,002,700	50%	\$997,708	\$997,708	\$0	\$0
DC-027/321	3.2.4	Outdoor Recreation & Park Trails	Park Signage Program - City wide	2027	2035	\$155,000	\$0	\$155,000	\$140,000	90%	\$15,000	\$0	\$15,000	\$0
DC-021/324	3.2.5	Outdoor Recreation & Park Trails	Playground Upgrades/Expansion - City Wide	2026	2035	\$2,780,000	\$0	\$2,780,000	\$2,085,000	75%	\$695,000	\$0	\$695,000	\$0
DC-023/301	3.2.6	Outdoor Recreation & Park Trails	Sportsfield Upgrades - City wide	2026	2035	\$1,130,000	\$0	\$1,130,000	\$1,016,000	90%	\$114,000	\$114,000	\$0	\$0
DC-024/305	3.2.7	Outdoor Recreation & Park Trails	Waterloo Park Plan Implementation	2026	2035	\$5,869,000	\$0	\$5,869,000	\$2,512,000	43%	\$3,357,000	\$3,357,000	\$0	\$0
DC-005/230	3.2.8	Outdoor Recreation & Park Trails	City Recreation Storage Building	2027	2028	\$2,030,112	\$0	\$2,030,112	\$0	0%	\$2,030,112	\$0	\$2,030,112	\$0
DC-050/583	3.2.9	Outdoor Recreation & Park Trails	Trails in New Development Areas	2026	2035	\$2,789,567	\$0	\$2,789,567	\$0	0%	\$2,789,567	\$832,066	\$1,957,502	\$0
DC-048/580	3.2.10	Outdoor Recreation & Park Trails	City Wide - Var. Neighborhood New Park Dev.	2026	2035	\$582,043	\$0	\$582,043	\$0	0%	\$582,043	\$0	\$582,043	\$0
DC-013/290	3.2.11	Outdoor Recreation & Park Trails	Lexington Community Park	2027	2027	\$1,802,000	\$0	\$1,802,000	\$1,346,000	75%	\$456,000	\$0	\$456,000	\$0
DC-049/581	3.2.12	Outdoor Recreation & Park Trails	Uptown Neighbourhoods Public Space Additions	2026	2034	\$1,110,577	\$0	\$1,110,577	\$277,644	25%	\$832,933	\$0	\$832,933	\$0
DC-011	3.2.13	Outdoor Recreation & Park Trails	Community Park Development	2028	2035	\$3,400,000	\$0	\$3,400,000	\$2,040,000	60%	\$1,360,000	\$0	\$1,360,000	\$0
DC-012/299	3.2.14	Outdoor Recreation & Park Trails	Leash Free Dog Parks	2026	2028	\$600,000	\$0	\$600,000	\$300,000	50%	\$300,000	\$300,000	\$0	\$0
DC-014	3.2.15	Outdoor Recreation & Park Trails	New Play Court Development	2034	2035	\$1,600,000	\$0	\$1,600,000	\$160,000	10%	\$1,440,000	\$0	\$1,440,000	\$0
DC-020/297	3.2.16	Outdoor Recreation & Park Trails	RIM Park Ball Diamond Upgrades and Expansion	2027	2027	\$8,300,000	\$0	\$8,300,000	\$4,300,000	52%	\$4,000,000	\$0	\$4,000,000	\$0
DC-015/302	3.2.17	Outdoor Recreation & Park Trails	Spray Pad - Cooling Areas Expansion	2028	2035	\$4,640,000	\$0	\$4,640,000	\$464,000	10%	\$4,176,000	\$0	\$4,176,000	\$0
DC-028	3.2.18	Outdoor Recreation & Park Trails	Waterloo Park Service Centre Yard Expansion	2027	2027	\$840,000	\$0	\$840,000	\$420,000	50%	\$420,000	\$0	\$420,000	\$0
DC-007/236	3.2.19	Outdoor Recreation & Park Trails	West Side Service Centre Operational Growth	2027	2029	\$3,744,045	\$0	\$3,744,045	\$0	0%	\$3,744,045	\$0	\$3,744,045	\$0
DC-032/421	3.3.1	Fleet	Fleet Equipment DC Growth	2026	2035	\$2,250,000	\$0	\$2,250,000	\$0	0%	\$2,250,000	\$0	\$2,250,000	\$0
Total						\$93,427,766	\$0	\$93,427,766	\$20,798,748		\$72,629,018	\$7,082,774	\$65,546,244	\$0

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	100%	\$65,546,244
10-Year Growth in Population in New Units		20,281
Unadjusted Development Charge Per Capita		\$3,231.94
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	0%	\$0
10-Year Growth in Square Feet		6,164,733
Unadjusted Development Charge Per Square Foot		\$0.00

2026 - 2035 Net Funding Envelope	\$105,456,613
Reserve Fund Balance Balance as at December 31, 2025	\$7,082,774

APPENDIX B.3

TABLE 3

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 PARKS & MAJOR INDOOR RECREATION FACILITIES
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

PARKS & MAJOR INDOOR RECREATION FACILITIES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$7,082.8	\$1,207.0	(\$9,760.9)	(\$15,232.6)	(\$19,816.2)	(\$23,261.6)	(\$18,499.9)	(\$13,333.7)	(\$7,737.8)	(\$2,485.2)	
2026-2035 Funding Requirements for (New Projects): Prior Growth	\$778.3	\$778.3	\$778.3	\$678.3	\$678.3	\$678.3	\$678.3	\$678.3	\$678.3	\$678.3	\$7,082.8
2026-2035 Funding Requirements (New Projects): Non Inflated	\$9,753.0	\$16,996.7	\$11,179.8	\$10,164.8	\$8,916.7	\$1,437.6	\$1,437.6	\$1,437.6	\$2,157.6	\$2,065.0	\$65,546.2
2026-2035 Funding Requirements(New Projects): Inflated	\$10,531.3	\$18,114.9	\$12,409.8	\$11,465.2	\$10,330.0	\$2,265.5	\$2,297.2	\$2,329.6	\$3,206.2	\$3,146.2	\$76,095.8
Population Growth in New Units	1,353	2,147	2,164	2,181	2,198	2,199	2,201	2,203	2,219	1,417	20,281
DC Revenue Receipts: Inflated	\$4,571.6	\$7,399.4	\$7,606.9	\$7,819.7	\$8,037.6	\$8,202.6	\$8,374.6	\$8,550.0	\$8,786.7	\$5,723.0	\$75,072.0
Interest on Opening Balance	\$247.9	\$42.2	(\$536.8)	(\$837.8)	(\$1,089.9)	(\$1,279.4)	(\$1,017.5)	(\$733.4)	(\$425.6)	(\$136.7)	(\$5,766.9)
Interest on In-year Transactions	(\$163.9)	(\$294.7)	(\$132.1)	(\$100.3)	(\$63.0)	\$103.9	\$106.4	\$108.9	\$97.7	\$45.1	(\$292.1)
TOTAL REVENUE	\$4,655.6	\$7,146.9	\$6,938.0	\$6,881.6	\$6,884.7	\$7,027.1	\$7,463.4	\$7,925.5	\$8,458.8	\$5,631.4	\$69,013.0
CLOSING CASH BALANCE	\$1,207.0	(\$9,760.9)	(\$15,232.6)	(\$19,816.2)	(\$23,261.6)	(\$18,499.9)	(\$13,333.7)	(\$7,737.8)	(\$2,485.2)	\$0.0	

2026 Adjusted Charge Per Capita	\$3,378.99
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix B.4

Development-Related Studies

Development-Related Studies

The Cutting Red Tape to Build More Homes Act, 2024 received Royal Assent on June 6, 2024, confirming the reintroduction of development-related studies as a DC-eligible capital cost in the DCA.

A. Development-Related Capital Program and Capital Cost and BTE Methodologies

As shown on Table 1, the 2026–2035 gross cost for development-related studies is \$9.4 million. The capital program includes studies related to land use planning and development (\$3.4 million), Parks and Recreation (\$1.4 million), and engineering services (\$4.7 million).

A \$203,000 share has been deducted from the Environmental Study Initiative Project, reflecting a developer contribution to this work. Recognizing that not all studies under this service are entirely a result of new development in the City, “benefit to existing” shares have been netted off the costs on a project-by-project basis based on the professional judgement of City staff and the consulting team. The benefit to existing share amounts range between 20% to 80% and total \$3.4 million, and this amount will not be recovered through development charges.

Additionally, the reserve fund balance for this service is in a negative position of \$710,711 and will be recovered through the cash flow calculation. No post-period benefit shares have been identified for this service.

B. Calculation of the Unadjusted Development Charges

The remaining amount of \$5.8 million is eligible for development charges funding in the ten-year planning period. This amount is included in the development charge calculation and is allocated 60%, or \$3.5 million, to the

residential sector and 40%, or \$2.3 million, to the non-residential sector based on shares of ten-year growth in population in new units and employment.

The resulting unadjusted residential charge is \$171.15 per capita before cash flow adjustments. The non-residential unadjusted charge is \$0.38 per square foot.

C. Cash Flow Analysis

After cash flow analysis, the residential charge increases to \$200.04 per capita, and the non-residential charge increases to \$0.44 per square foot.

The following table summarizes the calculation of the Development-Related Studies development charge:

DEVELOPMENT-RELATED STUDIES SUMMARY					
2026 - 2035		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.ft	\$/capita	\$/sq.ft
\$9,380,860	\$5,785,031	\$171.15	\$0.38	\$200.04	\$0.44

APPENDIX B.4

TABLE 1

CITY OF WATERLOO
DEVELOPMENT-RELATED CAPITAL PROGRAM
DEVELOPMENT-RELATED STUDIES

DC Project Number	Project Number	Project Type	Project Description	Timing (Start)	Timing (End)	Gross Project Cost	Grants, Subsidies & Other Recoveries	Net Municipal Cost	Replacement & BTE Shares (\$)	Replacement & BTE Shares (%)	Total Development-Related Costs	DC Reserve Commitments	2026-2035 DC Eligible Costs	Other Development-Related
DC-059/636	4.1.1	Planning and Development Studies	DC Funded Growth (Development) Studies	2030	2030	\$150,000	\$0	\$150,000	\$0	0%	\$150,000	\$0	\$150,000	\$0
DC-030/412	4.1.2	Planning and Development Studies	DC By-law Update and CBC By-law Review	2030	2035	\$524,000	\$0	\$524,000	\$104,800	20%	\$419,200	\$0	\$419,200	\$0
DC-060	4.1.3	Planning and Development Studies	Environmental Study Initiatives	2026	2026	\$507,000	\$202,800	\$304,200	\$0	0%	\$304,200	\$0	\$304,200	\$0
DC-057/630	4.1.4	Planning and Development Studies	Intensification & Urban Design Guideline Initiatives	2027	2028	\$150,000	\$0	\$150,000	\$0	0%	\$150,000	\$0	\$150,000	\$0
DC-058	4.1.5	Planning and Development Studies	Community Planning Initiatives	2026	2035	\$2,030,071	\$0	\$2,030,071	\$170,000	8%	\$1,860,071	\$0	\$1,860,071	\$0
DC-019/296	4.2.1	Parks and Recreation Studies	Park Strategy Study	2032	2032	\$160,000	\$0	\$160,000	\$40,000	25%	\$120,000	\$0	\$120,000	\$0
DC-022	4.2.2	Parks and Recreation Studies	Special Events Plan	2030	2030	\$300,000	\$0	\$300,000	\$150,000	50%	\$150,000	\$0	\$150,000	\$0
DC-026/310	4.2.3	Parks and Recreation Studies	Urban Forestry Management Strategy (update)	2035	2035	\$202,000	\$0	\$202,000	\$101,000	50%	\$101,000	\$0	\$101,000	\$0
DC-025/306	4.2.4	Parks and Recreation Studies	Waterloo Park Plan Update	2035	2035	\$220,000	\$0	\$220,000	\$94,600	43%	\$125,400	\$0	\$125,400	\$0
DC-003/206	4.2.5	Parks and Recreation Studies	West Side Recreation Facility Needs Analysis and Feasibility Study	2027	2027	\$277,734	\$0	\$277,734	\$0	0%	\$277,734	\$0	\$277,734	\$0
DC-002/205	4.2.6	Parks and Recreation Studies	Sports, Recreation, and Leisure Trends Study and Strategy	2031	2031	\$200,000	\$0	\$200,000	\$50,000	25%	\$150,000	\$0	\$150,000	\$0
DC-070/663	4.3.1	Engineering Studies	Annual Transportation Studies	2026	2035	\$1,853,813	\$0	\$1,853,813	\$1,483,458	80%	\$370,355	\$0	\$370,355	\$0
DC-061/660	4.3.2	Engineering Studies	Active Transportation Crossing of Hwy. 85 - EA	2027	2027	\$250,000	\$0	\$250,000	\$62,500	25%	\$187,500	\$0	\$187,500	\$0
DC-073	4.3.3	Engineering Studies	Columbia St Corridor Study	2035	2035	\$300,000	\$0	\$300,000	\$0	0%	\$300,000	\$0	\$300,000	\$0
DC-069/660	4.3.4	Engineering Studies	Transportation Master Plan Update and Review	2026	2031	\$659,000	\$0	\$659,000	\$166,000	25%	\$493,000	\$0	\$493,000	\$0
DC-044/559	4.3.5	Engineering Studies	Water Master Plan Update	2026	2026	\$448,762	\$0	\$448,762	\$112,190	25%	\$336,571	\$0	\$336,571	\$0
DC-031/414	4.3.6	Engineering Studies	Comprehensive Asset Management Plan (Hard Services Component Only)	2026	2035	\$1,148,480	\$0	\$1,148,480	\$858,480	75%	\$290,000	\$0	\$290,000	\$0
Total						\$9,380,860	\$202,800	\$9,178,060	\$3,393,029		\$5,785,031	\$0	\$5,785,031	\$0

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	60%	\$3,471,018
10-Year Growth in Population in New Units		20,281
Unadjusted Development Charge Per Capita		\$171.15
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	40%	\$2,314,012
10-Year Growth in Square Feet		6,164,733
Unadjusted Development Charge Per Square Foot		\$0.38

Reserve Fund Balance	
Balance as at December 31, 2025	(\$710,711)



APPENDIX B.4

TABLE 2

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 DEVELOPMENT-RELATED STUDIES
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

DEVELOPMENT-RELATED STUDIES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	(\$426.4)	(\$772.9)	(\$915.1)	(\$767.2)	(\$554.8)	(\$566.4)	(\$476.9)	(\$302.5)	(\$29.9)	\$267.5	
2026-2035 Funding Requirements for (New Projects): Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2026-2035 Funding Requirements (New Projects): Non Inflated	\$585.0	\$524.7	\$245.5	\$200.5	\$422.4	\$332.4	\$265.1	\$193.1	\$193.1	\$509.0	\$3,471.0
2026-2035 Funding Requirements(New Projects): Inflated	\$585.0	\$535.2	\$255.4	\$212.8	\$457.3	\$367.0	\$298.6	\$221.9	\$226.3	\$608.3	\$3,767.8
Population Growth in New Units	1,353	2,147	2,164	2,181	2,198	2,199	2,201	2,203	2,219	1,417	20,281
DC Revenue Receipts: Inflated	\$270.6	\$438.1	\$450.4	\$462.9	\$475.8	\$485.6	\$495.8	\$506.2	\$520.2	\$338.8	\$4,444.5
Interest on Opening Balance	(\$23.5)	(\$42.5)	(\$50.3)	(\$42.2)	(\$30.5)	(\$31.2)	(\$26.2)	(\$16.6)	(\$1.6)	\$9.4	(\$255.3)
Interest on In-year Transactions	(\$8.6)	(\$2.7)	\$3.4	\$4.4	\$0.3	\$2.1	\$3.5	\$5.0	\$5.1	(\$7.4)	\$5.0
TOTAL REVENUE	\$238.6	\$392.9	\$403.4	\$425.1	\$445.7	\$456.5	\$473.0	\$494.5	\$523.7	\$340.8	\$4,194.2
CLOSING CASH BALANCE	(\$772.9)	(\$915.1)	(\$767.2)	(\$554.8)	(\$566.4)	(\$476.9)	(\$302.5)	(\$29.9)	\$267.5	\$0.0	

2026 Adjusted Charge Per Capita	\$200.04
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Allocation of Capital Program	
Residential Sector	60.0%
Non-Residential Sector	40.0%
Rates for 2026	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.4

TABLE 2

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 DEVELOPMENT-RELATED STUDIES
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

DEVELOPMENT-RELATED STUDIES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	(\$284.3)	(\$521.7)	(\$603.4)	(\$494.1)	(\$344.5)	(\$347.2)	(\$283.2)	(\$163.8)	\$19.9	\$216.1	
2026-2035 Funding Requirements for (New Projects): Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2026-2035 Funding Requirements (New Projects): Non Inflated	\$390.0	\$349.8	\$163.7	\$133.7	\$281.6	\$221.6	\$176.8	\$128.8	\$128.8	\$339.3	\$2,314.0
2026-2035 Funding Requirements(New Projects): Inflated	\$390.0	\$356.8	\$170.3	\$141.9	\$304.8	\$244.7	\$199.1	\$147.9	\$150.9	\$405.5	\$2,511.8
Growth in Square Feet	397,806	683,275	681,245	679,188	677,106	674,997	672,862	670,702	668,515	359,037	6,164,733
Interest on Opening Balance	\$174.2	\$305.1	\$310.3	\$315.6	\$320.9	\$326.3	\$331.8	\$337.3	\$342.9	\$187.9	\$2,952.3
Interest on Opening Balance	(\$15.6)	(\$28.7)	(\$33.2)	(\$27.2)	(\$19.0)	(\$19.1)	(\$15.6)	(\$9.0)	\$0.7	\$7.6	(\$159.1)
Interest on In-year Transactions	(\$5.9)	(\$1.4)	\$2.5	\$3.0	\$0.3	\$1.4	\$2.3	\$3.3	\$3.4	(\$6.0)	\$2.9
TOTAL REVENUE	\$152.6	\$275.0	\$279.6	\$291.4	\$302.2	\$308.6	\$318.5	\$331.6	\$347.0	\$189.4	\$2,796.1
CLOSING CASH BALANCE	(\$521.7)	(\$603.4)	(\$494.1)	(\$344.5)	(\$347.2)	(\$283.2)	(\$163.8)	\$19.9	\$216.1	\$0.0	

2026 Adjusted Charge Per Square Foot	\$0.44
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Allocation of Capital Program	
Residential Sector	60.0%
Non-Residential Sector	40.0%
Rates for 2026	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



Appendix C
Engineered Services
Technical Appendix

Engineered Services Technical Appendix

Introduction and Overview

This appendix provides the detailed analysis undertaken to establish the development charge rates for each of the engineered services in the City of Waterloo.

The appendix is divided into four sub-sections, with one section for each of the engineered services:

- C.1 Roads and Related
- C.2 Water Supply and Wastewater
- C.3 Storm Water Drainage and Control

The sub-sections generally contain a set of three tables. The tables provide the background data and analysis undertaken to arrive at the calculated development charge rates for that particular service. An overview of the content and purpose of each of the tables is given below.

A. Historical Service Levels

The *Development Charges Act* (DCA) and O. Reg. 82/98 require that development charges be set at a level no higher than the average service level provided in the City over the fifteen-year period immediately preceding the preparation of the background study, on a service-by-service basis.

However, O. Reg. 82/98 s. 4 (3) provides for the “standard level of service” to substitute for the average level of service where the standard level of service is required by another Act. The standard level of service applies to all engineered services except for the Roads and Related Service.

The method for determining the average level of service for the Roads and Related service is set out in subsection C.1 below.

B. Development-Related Capital Program and Capital Cost and BTE Methodology

The DCA requires that City Council express its intent to provide future capital facilities at the level incorporated in the development charges calculation. Based on the development forecasts presented in Appendix A, the City’s master servicing plans, and the Council approved 2026 ten-year capital program, City staff have compiled a development-related capital program for engineered services. The capital program sets out those projects that are required to service the development for the period to 2041 and aligns with the population and employment forecasts defined within the various master servicing plans (for more, see Appendix A).

The development-related capital program for each engineered service is shown on Table 1 of each sub-section with the exception of Roads and Related services, where it appears as Table 2.

To determine the share of the program that is eligible for recovery through development charges, the net project costs are reduced by any “benefit to existing” shares. A benefit to existing share represents that portion of a capital project that will benefit existing development. It could, for example, represent a portion of a new facility that, at least in part, replaces a facility that is demolished, redeployed or will otherwise not be available to serve its former function (a “replacement” share). The benefit to existing share of the capital program is not deemed to be development-related and is therefore removed from the development charge calculation. The capital cost for benefit to existing shares will require funding from non-development charge sources, typically property taxes or user fees.

The net capital program less any benefit to existing shares yields the development-related costs. It is noted that as a long-range population and employment forecast has been used for engineered services, almost all capital projects have been deemed to be associated with development

occurring prior to 2041. As such, only one project associated with Wastewater Service has a “post-period benefit” share of the development-related costs identified.

C. Calculation of Unadjusted Development Charge

Table 2 displays the calculation of the unadjusted development charge rates. The term “unadjusted” development charge is used to distinguish the charge that is calculated prior to cash flow financing consideration. The cash flow analysis is shown on Table 3.

The first step in the determination of the unadjusted development charges rate is the allocation of the development-related net capital costs between the residential and the non-residential sectors. For all engineered services, development-related costs have been allocated 61% residential and 39% non-residential based on the ratio of forecast changes in population in new housing units and employment in new non-residential floorspace over the planning period.

The residential development-related costs are then divided by the forecast population in new housing units. This gives the unadjusted residential development charge per capita. The non-residential development-related costs are divided by the forecast increase in non-residential gross floor area (GFA). This yields a charge per square foot of new non-residential GFA.

D. Cash Flow Analysis

A cash flow analysis is also undertaken to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are accounted for in the calculation as allowed under the DCA. Based on the development forecast, the analysis calculates the development charges rate that is required to finance the net development-related capital spending plan including provisions for any borrowing costs or interest earnings on the

reserve funds. The cash flow analysis is designed so that the closing cash balance at the end of the planning period is as close to nil as possible.

In the cash flow analysis, an inflation rate of 2.0 per cent is used for the funding requirements and interest rates of 5.5 per cent (negative balance) and 3.5 per cent (positive balance) are used for borrowing/earnings on the funds.

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square foot (of GFA) non-residential development charges

Appendix C.1

Roads and Related

Roads and Related

This appendix provides the analysis undertaken to establish the development charges rates for Roads and Related services. The service includes all new construction, and reconstruction works including bridges and culverts, streetlights, intersection improvements, and traffic signalization, as well as active transportation projects such as sidewalks and cycling infrastructure. The capital planning and management of all roads infrastructure in the City is carried out by the Integrated Planning & Public Works department.

A. Historical Service Levels

The DCA and Ontario Regulation 82/98 require that development charges be set at a level no higher than the average service level provided in the City over the fifteen-year period immediately preceding the preparation of the background study, on a service by service basis. For the purpose of this study, the historical inventory period has been defined as 2011 to 2025. O. Reg. 82/98 requires that when defining and determining historical service levels both the quantity and quality of service be taken into consideration.

The method for establishing the historical service level for the Roads and Related service expresses the service level as a \$ per capita and employment based on a valuation of the inventory of capital assets used to provide the service. The quantum and value of the inventory is based on the City's historical records and experience with costs to acquire or construct similar infrastructure.

Table 1 demonstrates that the roads share of the Service Centre totals 56,561 sq.ft., with a replacement value of \$20.0 million. The City's current road infrastructure comprises 266 lane km of roads with a current replacement value estimated at \$297.6 million. The City's 38 bridges and

culverts add another \$55.9 million to the value of the inventory, and its retaining walls add \$13.1 million. The City's sidewalks, bike lanes and multi-use trails are valued at \$262.4 million. Finally, fleet and equipment total \$12.8 million.

The 2025 full replacement value of the inventory of capital assets for the Roads and Related service is \$661.8 million. The fifteen-year historical average service level is calculated at \$3,091.43 per capita and employment.

The maximum allowable funding envelope is defined as the 15-year historical service level (\$3,091.43 per capita and employment) multiplied by the forecast increase in net population and employment over the planning period (44,649). The resulting maximum allowable funding envelope is calculated at \$138.0 million.

B. Development-Related Capital Program and Capital Cost and BTE Methodology

The basis of the development-related capital program for Roads and Related infrastructure is the City's 2026 10-year capital forecast, the most recent Transportation Master Plan, and discussions with City staff. The projects identified in the capital program are required to service the demands of new development that is anticipated to occur to 2041, subject to annual capital budget reviews.

The Roads and Related development-related capital program includes a variety of planned road construction and reconstruction projects (\$84.6 million), as well as various active transportation projects (\$26.0 million) and public works and fleet projects (\$23.0 million). It also includes principal payments on outstanding debentures for recently completed development-related projects (\$1.0 million), as well as the recovery of the currently negative Roads and Related DC reserve fund balance (\$7.0 million) through

cash flow calculations. The total cost of the Roads and Related development-related capital program is about \$134.6 million.

No grants, subsidies and/or other recoveries have been identified for the projects. Of the \$134.6 million net (i.e. City) cost, \$80.2 million (60%) has been identified as a non-development share based on the demands of new development on the particular project and need to improve the road network to accommodate the development-related impacts. The benefit to existing allocations are similar to those used in the City's 2019 Development Charges Background Study and have been reviewed with City staff on a project-by-project basis.

The benefit to existing share for the Public Works projects has been calculated by separating components of new asset costs to asset rehabilitation or replacement costs in a detailed project cost analysis. Snow storage capacity at the City's existing storage facility on Frobisher Drive is at capacity and requires the City to expand the existing facility or find an alternative storage site. A 56% BTE has been applied after cost analysis. In 2024, the City of Waterloo was successful in becoming the site for a new Health Network Facility. Due to the need for additional servicing to connect the facility to City services and upgrades to existing infrastructure to support the growth, a conservative 50% BTE share has been applied.

The remaining \$54.4 million is related to development in the City and is eligible for development charge recovery. No post-period shares have been identified.

C. Calculation of Unadjusted Development Charge

The first step in the determination of the development charge rate is the allocation of the development charge eligible capital cost of \$54.4 million between the residential and the non-residential sectors. For Roads and Related, the development-related costs have been allocated 61% residential

(\$33.2 million) and 39% non-residential (\$21.2 million). This ratio is based on forecast changes in population in new housing units and employment over the planning period.

The residential and non-residential costs are divided by the anticipated 2026 to 2041 growth in population in new units and square feet of non-residential GFA respectively. This yields an unadjusted development charge of \$1,166.82 per capita and \$2.56 per square foot.

D. Cash Flow Analysis and Calculation of Adjusted Development Charge

The cash flow analysis result in Roads and Related development charges of \$1,501.85 per capita for new residential development and of \$3.26 per square foot for new non-residential development.

The following table summarizes the calculation of the Road and Related development charge:

ROADS & RELATED SERVICES SUMMARY						
15-year Hist.	2026 - 2041		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.ft	\$/capita	\$/sq.ft
\$3,091.43	\$134,572,762	\$54,416,228	\$1,166.82	\$2.56	\$1,501.85	\$3.26

APPENDIX C.1
TABLE 1

CITY OF WATERLOO
ROADS & RELATED
INVENTORY OF CAPITAL ASSETS

BUILDINGS Facility Name	# of Square Feet															2025 UNIT COST (\$/sq.ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Service Centre - Roads Share																
Service Centre - Operations Building	19,933	19,933	19,933	19,933	19,933	24,791	24,791	24,791	24,791	24,782	24,782	24,782	24,811	24,811	24,811	\$483
Service Centre - Vehicle Storage & Maintenance	6,943	6,943	6,943	6,943	6,943	6,943	6,943	6,943	6,943	6,943	6,943	6,943	6,943	6,943	6,943	\$202
Service Centre - Truck Wash	822	822	822	822	822	822	822	822	822	822	822	822	822	822	822	\$260
Service Centre - Salt Storage	5,800	5,800	5,800	5,800	5,800	17,416	17,416	17,416	17,416	17,416	17,416	17,416	17,416	17,416	17,416	\$180
Service Centre - Salt Conveyor Dump Building	-	-	-	-	-	500	500	500	500	500	500	500	500	500	500	\$689
Service Centre - Rain Water Harvesting Shed	-	-	-	-	-	-	-	-	-	-	-	-	-	83	83	\$45
Service Centre - Asphalt Shed	450	450	450	450	450	450	450	450	450	450	450	450	450	450	450	\$135
Service Centre - 146 Dearborn Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	5,536	5,536	\$518
Total (sq.ft)	33,948	33,948	33,948	33,948	33,948	50,922	50,922	50,922	50,922	50,913	50,913	50,913	50,942	56,561	56,561	
Total (\$000)	\$12,348.9	\$12,348.9	\$12,348.9	\$12,348.9	\$12,348.9	\$17,130.5	\$17,130.5	\$17,130.5	\$17,130.5	\$17,126.0	\$17,126.0	\$17,126.0	\$17,140.1	\$20,011.5	\$20,011.5	

ROADS Type of Road	# of Road Lane Kilometres															2025 UNIT COST (\$/km)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Arterial Roads Lane-KM	58	58	58	58	56	53	56	56	56	56	56	56	56	46	46	\$929,968
Major Collector	-	-	-	-	-	-	-	-	-	-	-	-	-	77	77	\$1,201,552
Minor Collector	-	-	-	-	-	-	-	-	-	-	-	-	-	143	143	\$1,134,079
Collector Roads Lane KM	164	164	164	164	176	178	178	178	178	178	178	178	180	-	-	\$1,157,690
Rural Roads Lane-KM	45	45	45	43	34	34	34	29	29	29	29	29	29	-	-	\$816,106
Total (km)	266	266	266	265	267	265	268	263	263	263	263	263	265	266	266	
Total (\$000)	\$279,840.8	\$279,840.8	\$279,840.8	\$278,290.2	\$284,010.1	\$282,723.3	\$285,976.2	\$281,732.5	\$281,732.5	\$281,814.1	\$281,814.1	\$281,814.1	\$284,129.5	\$297,584.7	\$297,584.7	

BRIDGES & CULVERTS Description	# of Bridges & Culverts															2025 UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Bridges/Culverts (greater than 3M span)	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	\$2,331,354
Bridges (Pedestrian) - Active Transportation Network	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	\$287,643
Total (#)	38	38	38	38	38	38	38	38	38	38	38	38	38	38	38	
Total (\$000)	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	

RETAINING WALLS IN RIGHT OF WAY Description	# of Retaining Walls															2025 UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Retaining Walls	273	273	273	273	273	273	273	273	273	281	281	281	281	281	281	\$46,578
Total (#)	273	273	273	273	273	273	273	273	273	281	281	281	281	281	281	
Total (\$000)	\$12,715.7	\$12,715.7	\$12,715.7	\$12,715.7	\$12,715.7	\$12,715.7	\$12,715.7	\$12,715.7	\$12,715.7	\$13,088.3	\$13,088.3	\$13,088.3	\$13,088.3	\$13,088.3	\$13,088.3	



APPENDIX C.1
TABLE 1

CITY OF WATERLOO
ROADS & RELATED
INVENTORY OF CAPITAL ASSETS

SIDEWALKS & BIKE LANES Description	# of Kilometres																UNIT COST (\$/km)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
City Bike Lanes (part of existing road - reference only)	51	51	60	60	62	71	75	78	79	80	80	84	90	90	90	n/a	
Signed Bike Route/Buffered Bike Lanes	17	17	20	20	20	23	25	26	26	26	26	28	30	30	30	\$25,000	
Raised Cycling Track	-	-	-	-	-	-	-	3	3	3	3	3	4	4	4	\$300,000	
Separated Bike Lanes	-	-	-	-	-	-	-	-	-	-	-	3	3	3	3	\$180,000	
Sidewalks (Total KM)																	
On Arterial	29	29	29	29	29	29	29	29	29	29	29	17	17	17	17	\$375,000	
On Major Collector Roads	-	-	-	-	-	-	-	-	-	-	-	41	43	43	43	\$375,000	
On Minor Collector Roads	-	-	-	-	-	-	-	-	-	-	-	102	105	105	105	\$375,000	
On Collector	135	135	135	135	135	135	136	137	137	138	138	-	-	-	-	\$375,000	
On Local Roads	272	272	272	272	272	272	284	293	296	304	304	309	309	309	309	\$375,000	
On Regional Roads	80	80	80	80	80	80	85	81	81	80	80	81	81	81	81	\$375,000	
Multi-Use Trails (Total KM)																	
Multi-use path (KM)	43	43	43	43	43	43	48	47	47	48	48	48	45	45	45	\$675,000	
Multi-Use trail (KM)	48	48	48	48	48	48	54	53	53	54	54	54	58	58	58	\$375,000	
Total (#)	675	675	687	687	689	701	736	747	752	763	763	769	784	784	784		
Total (\$000)	\$240,892.8	\$240,892.8	\$240,967.1	\$240,967.1	\$240,983.6	\$241,057.8	\$253,631.3	\$255,723.1	\$257,047.0	\$260,921.7	\$260,921.7	\$260,908.0	\$262,443.8	\$262,443.8	\$262,443.8		

FLEET EQUIPMENT Roads & Related	# of Fleet Equipment																UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
Loader/Backhoe	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$221,492	
Small Equipment	6	6	6	7	7	8	8	8	9	9	8	7	6	7	7	\$21,813	
Speciality Equip. (Large)	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	\$278,218	
Specialty Equip. (Med)	1	1	1	1	1	1	1	2	2	2	3	5	5	5	5	\$83,073	
Trackless	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$223,602	
Trailer	6	7	7	7	6	6	6	6	6	6	6	6	6	6	6	\$11,785	
Truck - Light Duty	9	9	8	8	8	7	9	11	11	11	11	11	11	12	12	\$65,472	
Truck - Med Duty	5	6	6	6	7	7	7	7	7	7	7	7	7	7	7	\$86,218	
Truck - Heavy Duty	14	15	15	15	15	15	15	15	17	17	17	18	18	18	18	\$430,295	
Van-SUV	8	8	8	8	8	8	7	6	6	6	3	3	3	4	4	\$73,973	
Shop Lift/Cranes/Hoists & Other Equipment (Roads Share)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$301,371	
Total (#)	58	61	60	61	61	61	62	64	67	68	65	67	66	70	70		
Total (\$000)	\$10,164.4	\$10,692.7	\$10,627.2	\$10,649.0	\$10,723.5	\$10,679.8	\$10,736.8	\$10,876.8	\$11,759.2	\$12,037.4	\$11,876.8	\$12,451.4	\$12,429.6	\$12,814.5	\$12,814.5		



APPENDIX C.1
TABLE 1

CITY OF WATERLOO
CALCULATION OF SERVICE LEVELS
INVENTORY OF CAPITAL ASSETS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	115,720	117,130	118,558	120,003	121,465	122,946	125,677	128,860	135,697	139,321	143,192	160,444	179,719	179,307	175,610
Historical Employment	61,237	61,865	62,499	63,139	63,786	64,440	65,597	66,775	67,974	69,194	70,435	73,672	76,849	80,040	82,206
Total Historical Population & Employment	176,957	178,995	181,057	183,142	185,251	187,386	191,274	195,635	203,671	208,515	213,627	234,116	256,568	259,347	257,816

INVENTORY SUMMARY (\$000)

Buildings	\$12,348.9	\$12,348.9	\$12,348.9	\$12,348.9	\$12,348.9	\$17,130.5	\$17,130.5	\$17,130.5	\$17,130.5	\$17,126.0	\$17,126.0	\$17,126.0	\$17,140.1	\$20,011.5	\$20,011.5
Roads	\$279,840.8	\$279,840.8	\$279,840.8	\$278,290.2	\$284,010.1	\$282,723.3	\$285,976.2	\$281,732.5	\$281,732.5	\$281,814.1	\$281,814.1	\$281,814.1	\$284,129.5	\$297,584.7	\$297,584.7
Bridges & Culverts	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1	\$55,892.1
Retaining Walls In Right Of Way	\$12,715.7	\$12,715.7	\$12,715.7	\$12,715.7	\$12,715.7	\$12,715.7	\$12,715.7	\$12,715.7	\$12,715.7	\$13,088.3	\$13,088.3	\$13,088.3	\$13,088.3	\$13,088.3	\$13,088.3
Sidewalks & Bike Lanes	\$240,892.8	\$240,892.8	\$240,967.1	\$240,967.1	\$240,983.6	\$241,057.8	\$253,631.3	\$255,723.1	\$257,047.0	\$260,921.7	\$260,921.7	\$260,908.0	\$262,443.8	\$262,443.8	\$262,443.8
Fleet Equipment	\$10,164.4	\$10,692.7	\$10,627.2	\$10,649.0	\$10,723.5	\$10,679.8	\$10,736.8	\$10,876.8	\$11,759.2	\$12,037.4	\$11,876.8	\$12,451.4	\$12,429.6	\$12,814.5	\$12,814.5
Total (\$000)	\$611,854.7	\$612,383.0	\$612,391.8	\$610,863.0	\$616,673.8	\$620,199.2	\$636,082.6	\$634,070.8	\$636,277.0	\$640,879.6	\$640,719.0	\$641,279.9	\$645,123.3	\$661,834.8	\$661,834.8

SERVICE LEVEL (\$/pop & emp)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Buildings	\$69.78	\$68.99	\$68.20	\$67.43	\$66.66	\$91.42	\$89.56	\$87.56	\$84.11	\$82.13	\$80.17	\$73.15	\$66.81	\$77.16	\$77.62	\$76.72
Roads	\$1,581.40	\$1,563.40	\$1,545.60	\$1,519.53	\$1,533.11	\$1,508.78	\$1,495.11	\$1,440.09	\$1,383.27	\$1,351.53	\$1,319.19	\$1,203.74	\$1,107.42	\$1,147.44	\$1,154.25	\$1,390.26
Bridges & Culverts	\$315.85	\$312.25	\$308.70	\$305.18	\$301.71	\$298.27	\$292.21	\$285.70	\$274.42	\$268.05	\$261.63	\$238.74	\$217.85	\$215.51	\$216.79	\$274.19
Retaining Walls In Right Of Way	\$71.86	\$71.04	\$70.23	\$69.43	\$68.64	\$67.86	\$66.48	\$65.00	\$62.43	\$62.77	\$61.27	\$55.91	\$51.01	\$50.47	\$50.77	\$63.01
Sidewalks & Bike Lanes	\$1,361.30	\$1,345.81	\$1,330.89	\$1,315.74	\$1,300.85	\$1,286.43	\$1,326.01	\$1,307.14	\$1,262.07	\$1,251.33	\$1,221.39	\$1,114.44	\$1,022.90	\$1,011.94	\$1,017.95	\$1,231.75
Fleet Equipment	\$57.44	\$59.74	\$58.70	\$58.15	\$57.89	\$56.99	\$56.13	\$55.60	\$57.74	\$57.73	\$55.60	\$53.18	\$48.45	\$49.41	\$49.70	\$55.50
Total (\$/pop & emp)	\$3,457.64	\$3,421.23	\$3,382.31	\$3,335.46	\$3,328.86	\$3,309.75	\$3,325.50	\$3,241.09	\$3,124.04	\$3,073.54	\$2,999.24	\$2,739.16	\$2,514.43	\$2,551.93	\$2,567.08	\$3,091.43

CITY OF WATERLOO
CALCULATION OF MAXIMUM ALLOWABLE
ROADS & RELATED

Ultimate Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$3,091.43
Net Population & Employment Growth 2026 - 2041	44,649
Maximum Allowable Funding Envelope	\$138,029,195

APPENDIX C.1
TABLE 2
CITY OF WATERLOO
DEVELOPMENT-RELATED CAPITAL PROGRAM
ROADS AND RELATED

DC Project Number	Project Number	Project Type	Project Description	Timing (Start)	Timing (End)	Gross Project Cost	Grants, Subsidies & Other Recoveries	Net Municipal Cost	Replacement & BTE Shares (\$)	Replacement & BTE Shares (%)	Total Development-Related Costs	DC Reserve Commitments	2026-2041 DC Eligible Costs	Other Development-Related	
DC-052/591	1.1.1	New and Reconstruction Projects	Bisch Street - Erbsville Road to City Limit - Reconstruction	2028	2029	\$1,292,593	\$0	\$1,292,593	\$855,374	66%	\$437,218	\$0	\$437,218	\$0	
DC-053/592	1.1.2	New and Reconstruction Projects	Country Squire Rd. - Glasgow St (township) to 500m East	2028	2028	\$1,150,102	\$0	\$1,150,102	\$1,139,258	99%	\$10,845	\$0	\$10,845	\$0	
DC-045	1.1.3	New and Reconstruction Projects	Development Driven Hydro Burial	2026	2035	\$28,652,360	\$0	\$28,652,360	\$22,739,270	79%	\$5,913,090	\$0	\$5,913,090	\$0	
DC-072/668b	1.1.4	New and Reconstruction Projects	CW Road Rehab Program - Growth Portion (Union St/Moore Ave/Margaret Ave)	2028	2031	\$4,282,208	\$0	\$4,282,208	\$3,207,262	75%	\$1,074,946	\$0	\$1,074,946	\$0	
DC-071/666b	1.1.5	New and Reconstruction Projects	CW - Growth Share of Regional Major Projects - (Bridgeport Rd/Caroline St-King St to Erb St)	2030	2030	\$1,268,320	\$0	\$1,268,320	\$279,174	22%	\$989,145	\$0	\$989,145	\$0	
	666	1.1.6	New and Reconstruction Projects	City Wide City Road Share of Regional Major Reconstruction Projects	2026	2031	\$6,410,163	\$0	\$6,410,163	\$6,410,163	100%	\$0	\$0	\$0	\$0
DC-081/693	1.1.7	New and Reconstruction Projects	Sunshine Ave - Dietz Ave N to Roslin Ave N	2026	2029	\$528,263	\$0	\$528,263	\$528,263	100%	\$0	\$0	\$0	\$0	
DC-085/698	1.1.8	New and Reconstruction Projects	Westmount Rd - Northfield Dr to Benjamin Rd	2026	2028	\$5,245,520	\$0	\$5,245,520	\$4,600,851	88%	\$644,669	\$0	\$644,669	\$0	
DC-054/593	1.1.9	New and Reconstruction Projects	Ira Needles Boulevard - By-pass	2026	2028	\$2,834,161	\$0	\$2,834,161	\$1,567,582	55%	\$1,266,579	\$0	\$1,266,579	\$0	
DC-074/669	1.1.10	New and Reconstruction Projects	Columbia St - King St to Marsland Dr (Waterloop Trail Connection)	2026	2029	\$9,816,387	\$0	\$9,816,387	\$5,350,250	55%	\$4,466,136	\$0	\$4,466,136	\$0	
DC-083/696	1.1.11	New and Reconstruction Projects	Union St - King St to Moore Ave	2026	2026	\$4,141,121	\$0	\$4,141,121	\$3,551,367	86%	\$589,753	\$0	\$589,753	\$0	
DC-075/671	1.1.12	New and Reconstruction Projects	Development Driven Upgrades-Roads	2026	2035	\$164,399	\$0	\$164,399	\$16,440	10%	\$147,959	\$0	\$147,959	\$0	
DC-076/677	1.1.13	New and Reconstruction Projects	Laurel Creek Trail around Conservation Area	2026	2027	\$1,603,000	\$0	\$1,603,000	\$1,202,250	75%	\$400,750	\$0	\$400,750	\$0	
DC-077/681	1.1.14	New and Reconstruction Projects	Northdale Road Reconstruction Rehab Program	2026	2035	\$14,282,280	\$0	\$14,282,280	\$9,666,671	68%	\$4,615,609	\$0	\$4,615,609	\$0	
DC-066/657	1.1.15	New and Reconstruction Projects	Refuge Islands - City Wide -TMP	2026	2035	\$494,711	\$0	\$494,711	\$394,711	80%	\$100,000	\$0	\$100,000	\$0	
DC-082/695	1.1.16	New and Reconstruction Projects	Traffic Calming Implementation - City Wide	2026	2035	\$2,469,886	\$0	\$2,469,886	\$1,969,886	80%	\$500,000	\$0	\$500,000	\$0	
DC-062/652	1.2.1	Active Transportation Projects	Bicycle Storage	2026	2035	\$383,654	\$0	\$383,654	\$305,654	80%	\$78,000	\$0	\$78,000	\$0	
DC-086/325	1.2.2	Active Transportation Projects	Westmount Sports Park Pedestrian Bridge	2028	2029	\$1,044,000	\$0	\$1,044,000	\$208,800	20%	\$835,200	\$0	\$835,200	\$0	
DC-064/655	1.2.3	Active Transportation Projects	Installation of Trail Counters	2026	2035	\$151,443	\$0	\$151,443	\$131,443	87%	\$20,000	\$0	\$20,000	\$0	
DC-065/656	1.2.4	Active Transportation Projects	Municipal Trail - Former Waterloo Inn Lands	2026	2026	\$2,003,257	\$0	\$2,003,257	\$0	0%	\$2,003,257	\$0	\$2,003,257	\$0	
DC-078/683	1.2.5	Active Transportation Projects	Pedestrian Crossing Facilities - Level 2	2026	2035	\$800,000	\$0	\$800,000	\$640,000	80%	\$160,000	\$0	\$160,000	\$0	
DC-079/689	1.2.6	Active Transportation Projects	Sidewalks and Trails associated with LRT	2026	2035	\$1,560,000	\$0	\$1,560,000	\$1,241,000	80%	\$319,000	\$0	\$319,000	\$0	
DC-080/690	1.2.7	Active Transportation Projects	Sidewalks - New Construction - City Wide	2026	2035	\$2,300,000	\$0	\$2,300,000	\$1,725,000	75%	\$575,000	\$0	\$575,000	\$0	
DC-067/658	1.2.8	Active Transportation Projects	Trail Lighting Expansion Program	2026	2035	\$1,448,579	\$0	\$1,448,579	\$724,290	50%	\$724,289	\$0	\$724,289	\$0	
DC-068/659	1.2.9	Active Transportation Projects	Trails and Bikeways Master Plan Implementation - City Wide	2026	2035	\$16,269,000	\$0	\$16,269,000	\$5,423,000	33%	\$10,846,000	\$0	\$10,846,000	\$0	
DC-063/654	1.3.1	Public Works and Fleet	Frobisher Drive Snow Storage Facility Upgrade and Expansion	2026	2031	\$1,665,865	\$0	\$1,665,865	\$932,884	56%	\$732,981	\$0	\$732,981	\$0	
DC-084	1.3.2	Public Works and Fleet	Waterloo Regional Health Network New Facility Area improvements	2029	2031	\$10,691,378	\$0	\$10,691,378	\$5,345,689	50%	\$5,345,689	\$0	\$5,345,689	\$0	
DC-007/236	1.3.3	Public Works and Fleet	West Side Service Centre Operational Growth	2027	2029	\$6,383,174	\$0	\$6,383,174	\$0	0%	\$6,383,174	\$0	\$6,383,174	\$0	
DC-006	1.3.4	Public Works and Fleet	East Side Service Centre Operational Growth	2026	2030	\$1,730,938	\$0	\$1,730,938	\$0	0%	\$1,730,938	\$0	\$1,730,938	\$0	
DC-032/421	1.3.5	Public Works and Fleet	Fleet Equipment DC Growth	2026	2035	\$2,500,000	\$0	\$2,500,000	\$0	0%	\$2,500,000	\$0	\$2,500,000	\$0	
	1.4.1	Road Debentures (Principal Payments)	Beaver Creek Road & Conservation Drive (Roads Component)	2026	2026	\$88,758	\$0	\$88,758	\$0	0%	\$88,758	\$0	\$88,758	\$0	
	1.4.2	Road Debentures (Principal Payments)	Beaver Creek Road & Conservation Drive (Roads Component)	2027	2027	\$90,253	\$0	\$90,253	\$0	0%	\$90,253	\$0	\$90,253	\$0	
	1.4.3	Road Debentures (Principal Payments)	Beaver Creek Road & Conservation Drive (Roads Component)	2028	2028	\$92,552	\$0	\$92,552	\$0	0%	\$92,552	\$0	\$92,552	\$0	
	1.4.4	Road Debentures (Principal Payments)	Beaver Creek Road & Conservation Drive (Roads Component)	2029	2029	\$95,311	\$0	\$95,311	\$0	0%	\$95,311	\$0	\$95,311	\$0	
	1.4.5	Road Debentures (Principal Payments)	Beaver Creek Road & Conservation Drive (Roads Component)	2030	2030	\$98,071	\$0	\$98,071	\$0	0%	\$98,071	\$0	\$98,071	\$0	
	1.4.6	Road Debentures (Principal Payments)	Beaver Creek Road & Conservation Drive (Roads Component)	2031	2031	\$101,060	\$0	\$101,060	\$0	0%	\$101,060	\$0	\$101,060	\$0	
	1.4.7	Road Debentures (Principal Payments)	Beaver Creek Road & Conservation Drive (Roads Component)	2032	2032	\$104,394	\$0	\$104,394	\$0	0%	\$104,394	\$0	\$104,394	\$0	
	1.4.8	Road Debentures (Principal Payments)	Beaver Creek Road & Conservation Drive (Roads Component)	2033	2033	\$107,958	\$0	\$107,958	\$0	0%	\$107,958	\$0	\$107,958	\$0	
	1.4.9	Road Debentures (Principal Payments)	Beaver Creek Road & Conservation Drive (Roads Component)	2034	2034	\$111,752	\$0	\$111,752	\$0	0%	\$111,752	\$0	\$111,752	\$0	
	1.4.10	Road Debentures (Principal Payments)	Beaver Creek Road & Conservation Drive (Roads Component)	2035	2035	\$115,891	\$0	\$115,891	\$0	0%	\$115,891	\$0	\$115,891	\$0	
Total						\$134,572,762	\$0	\$134,572,762	\$80,156,533		\$54,416,228	\$0	\$54,416,228	\$0	

Residential Development Charge Calculation			
Residential Share of 2026 - 2041 DC Eligible Costs	61%	\$33,193,899	
2026-2041 Growth in Population in New Units		28,448	
Unadjusted Development Charge Per Capita		\$1,166.82	
Non-Residential Development Charge Calculation			
Non-Residential Share of 2026 - 2041 DC Eligible Costs	39%	\$21,222,329	
2026-2041 Growth in Square Feet		8,286,911	
Unadjusted Development Charge Per Square Foot (Uniform)		\$2.56	

2026 - 2041 Net Funding Envelope	\$ 138,029,194.9
Reserve Fund Balance	
Balance as at December 31, 2025	\$ -7,001,778.7
2026 - 2041 Adjusted Funding Envelope	\$ 131,027,416.2



APPENDIX C.1

TABLE 3

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 ROADS & RELATED SERVICES
 RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
 (in \$000)

ROADS & RELATED SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	(\$4,271.1)	(\$7,298.1)	(\$8,998.4)	(\$11,256.0)	(\$14,398.2)	(\$15,772.5)	(\$16,309.9)	(\$15,346.5)	(\$14,287.9)	(\$13,101.8)
2026-2041 Funding Requirements: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2026-2041 Funding Requirements: Non Inflated	\$4,675.8	\$4,392.0	\$4,828.4	\$5,520.1	\$3,756.4	\$2,941.8	\$1,616.4	\$1,616.4	\$1,616.4	\$1,616.4
2026-2041 Funding Requirements: Beaver Creek Debt (Principal)	\$54.1	\$55.1	\$56.5	\$58.1	\$59.8	\$61.6	\$63.7	\$65.9	\$68.2	\$70.7
2026-2041 Funding Requirements: Inflated	\$4,729.9	\$4,534.9	\$5,079.9	\$5,916.1	\$4,125.9	\$3,309.7	\$1,884.0	\$1,922.6	\$1,962.1	\$2,002.5
Population Growth in New Units	1,353	2,147	2,164	2,181	2,198	2,199	2,201	2,203	2,219	1,417
DC Revenue Receipts: Inflated	\$2,031.9	\$3,288.8	\$3,381.0	\$3,475.6	\$3,572.5	\$3,645.8	\$3,722.2	\$3,800.2	\$3,905.4	\$2,543.7
Interest on Opening Balance	(\$234.9)	(\$401.4)	(\$494.9)	(\$619.1)	(\$791.9)	(\$867.5)	(\$897.0)	(\$844.1)	(\$785.8)	(\$720.6)
Interest on In-year Transactions	(\$74.2)	(\$34.3)	(\$46.7)	(\$67.1)	(\$15.2)	\$5.9	\$32.2	\$32.9	\$34.0	\$9.5
Interest on Beaver Creek	(\$19.9)	(\$18.5)	(\$17.1)	(\$15.5)	(\$13.8)	(\$11.9)	(\$9.9)	(\$7.8)	(\$5.4)	(\$2.8)
TOTAL REVENUE	\$1,702.9	\$2,834.6	\$2,822.3	\$2,773.9	\$2,751.6	\$2,772.3	\$2,847.4	\$2,981.2	\$3,148.2	\$1,829.8
CLOSING CASH BALANCE	(\$7,298.1)	(\$8,998.4)	(\$11,256.0)	(\$14,398.2)	(\$15,772.5)	(\$16,309.9)	(\$15,346.5)	(\$14,287.9)	(\$13,101.8)	(\$13,274.5)

APPENDIX C.1
TABLE 3

CITY OF WATERLOO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
ROADS & RELATED SERVICES
RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in \$000)

ROADS & RELATED SERVICES	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$13,274.5)	(\$11,480.1)	(\$9,535.5)	(\$7,431.3)	(\$5,128.9)	(\$2,644.8)	
2026-2041 Funding Requirements: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2026-2041 Funding Requirements: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$32,580.2
2026-2041 Funding Requirements: Beaver Creek Debt (Principal)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$613.7
2026-2041 Funding Requirements: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$35,467.6
Population Growth in New Units	1,355	1,356	1,356	1,371	1,372	1,357	28,448
DC Revenue Receipts: Inflated	\$2,481.1	\$2,531.8	\$2,583.4	\$2,664.5	\$2,718.7	\$2,742.2	\$49,088.7
Interest on Opening Balance	(\$730.1)	(\$631.4)	(\$524.5)	(\$408.7)	(\$282.1)	(\$145.5)	(\$9,379.5)
Interest on In-year Transactions	\$43.4	\$44.3	\$45.2	\$46.6	\$47.6	\$48.0	\$152.0
Interest on Beaver Creek	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$122.6)
TOTAL REVENUE	\$1,794.4	\$1,944.7	\$2,104.2	\$2,302.4	\$2,484.2	\$2,644.8	\$39,738.7
CLOSING CASH BALANCE	(\$11,480.1)	(\$9,535.5)	(\$7,431.3)	(\$5,128.9)	(\$2,644.8)	(\$0.0)	

2026 Adjusted Charge Per Capita	\$1,501.85
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Allocation of Capital Program	
Residential Sector	61.0%
Non-Residential Sector	39.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX C.1

TABLE 3

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 ROADS & RELATED SERVICES
 NON-RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
 (in \$000)

ROADS & RELATED SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	(\$2,730.7)	(\$4,667.1)	(\$5,578.1)	(\$6,856.6)	(\$8,713.6)	(\$9,454.8)	(\$9,661.2)	(\$8,908.7)	(\$8,096.5)	(\$7,221.1)
2026-2041 Funding Requirements: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2026-2041 Funding Requirements: Non Inflated	\$2,989.4	\$2,808.0	\$3,087.0	\$3,529.2	\$2,401.6	\$1,880.8	\$1,033.5	\$1,033.5	\$1,033.5	\$1,033.5
2026-2041 Funding Requirements: Beaver Creek Debt (Principal)	\$34.6	\$35.2	\$36.1	\$37.2	\$38.2	\$39.4	\$40.7	\$42.1	\$43.6	\$45.2
2026-2041 Funding Requirements: Inflated	\$3,024.1	\$2,899.3	\$3,247.8	\$3,782.4	\$2,637.8	\$2,116.0	\$1,204.6	\$1,229.2	\$1,254.4	\$1,280.3
Growth in Square Feet	397,806	683,275	681,245	679,188	677,106	674,997	672,862	670,702	668,515	359,037
DC Revenue Receipts: Inflated	\$1,298.0	\$2,274.1	\$2,312.7	\$2,351.8	\$2,391.5	\$2,431.7	\$2,472.5	\$2,513.9	\$2,555.8	\$1,400.1
Interest on Opening Balance	(\$150.2)	(\$256.7)	(\$306.8)	(\$377.1)	(\$479.2)	(\$520.0)	(\$531.4)	(\$490.0)	(\$445.3)	(\$397.2)
Interest on In-year Transactions	(\$47.5)	(\$17.2)	(\$25.7)	(\$39.3)	(\$6.8)	\$5.5	\$22.2	\$22.5	\$22.8	\$2.1
Interest on Beaver Creek	(\$12.7)	(\$11.8)	(\$10.9)	(\$9.9)	(\$8.8)	(\$7.6)	(\$6.3)	(\$5.0)	(\$3.4)	(\$1.8)
TOTAL REVENUE	\$1,087.6	\$1,988.4	\$1,969.3	\$1,925.5	\$1,896.7	\$1,909.6	\$1,957.0	\$2,041.4	\$2,129.8	\$1,003.2
CLOSING CASH BALANCE	(\$4,667.1)	(\$5,578.1)	(\$6,856.6)	(\$8,713.6)	(\$9,454.8)	(\$9,661.2)	(\$8,908.7)	(\$8,096.5)	(\$7,221.1)	(\$7,498.2)

APPENDIX C.1

TABLE 3

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 ROADS & RELATED SERVICES
 NON-RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
 (in \$000)

ROADS & RELATED SERVICES	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$7,498.2)	(\$6,463.6)	(\$5,349.4)	(\$4,151.0)	(\$2,863.4)	(\$1,481.6)	
2026-2041 Funding Requirements: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2026-2041 Funding Requirements: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$20,830.0
2026-2041 Funding Requirements: Beaver Creek Debt (Principal)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$392.3
2026-2041 Funding Requirements: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$22,676.0
Growth in Square Feet	357,536	356,020	354,489	352,943	351,383	349,807	8,286,911
DC Revenue Receipts: Inflated	\$1,422.1	\$1,444.4	\$1,467.0	\$1,489.8	\$1,512.9	\$1,536.2	\$30,874.5
Interest on Opening Balance	(\$412.4)	(\$355.5)	(\$294.2)	(\$228.3)	(\$157.5)	(\$81.5)	(\$5,483.3)
Interest on In-year Transactions	\$24.9	\$25.3	\$25.7	\$26.1	\$26.5	\$26.9	\$93.8
Interest on Beaver Creek	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$78.4)
TOTAL REVENUE	\$1,034.6	\$1,114.2	\$1,198.4	\$1,287.5	\$1,381.8	\$1,481.6	\$25,406.7
CLOSING CASH BALANCE	(\$6,463.6)	(\$5,349.4)	(\$4,151.0)	(\$2,863.4)	(\$1,481.6)	\$0.0	

2026 Adjusted Charge Per Square Foot **\$3.26**

Allocation of Capital Program

Residential Sector 61.0%
 Non-Residential Sector 39.0%

Rates for 2026

Inflation Rate 2.0%
 Interest Rate on Positive Balances 3.5%
 Interest Rate on Negative Balances 5.5%



Appendix C.2

Water Supply and Wastewater

Water Supply and Wastewater

This appendix provides the analysis undertaken to establish the development charge rates for the Water Supply and Wastewater service in the City. The capital planning and management of all water and wastewater infrastructure in the City is carried out by the Integrated Planning & Public Works department.

A. Development-Related Capital Program and Capital Cost and BTE Methodology

The basis of the development-related capital program for Water Supply and Wastewater infrastructure is the City's 2026 10-year capital program, the Water Distribution Master Plan and Sanitary Master Plan, and discussions with City staff. All of the identified projects are required to service the demands of new development anticipated to occur between 2026 and 2041, subject to annual capital budget reviews.

The capital program includes \$45.8 million in future Water projects and \$74.7 million in future Wastewater projects. In addition to the future capital expenditures, the development-related capital program includes \$6.0 million in remaining principal payments on outstanding debentures for past development-related projects which will benefit future development to 2041.

The total cost of the Water Supply and Wastewater development-related capital program is \$126.5 million. No grants or subsidies have been identified. Of the total \$126.5 million net cost, \$62.3 million (49%) has been identified as a non-development share. The remaining \$64.3 million is related to development in the City and is eligible for development charge recovery.

The benefit to existing shares has been calculated on a project-by-project basis by separating new asset costs to asset rehabilitation or replacement costs (calculated by pipe size, valve size, watermain size, and other infrastructure components to be added and replaced).

Of this \$64.3 million, \$9.4 million can be funded from existing development charge reserve funds. The entirety of the Northlands Sanitary Pumping Station Upgrade (\$2.7 million) has been identified as post-period and deducted from the calculations. The development-related capital cost to be recovered through development charges therefore reduces to \$52.1 million.

B. Calculation of Unadjusted Development Charge

The development-related costs of \$52.1 million have been allocated 61% residential (\$31.8 million) and 39% non-residential (\$20.3 million). This ratio is based on forecast changes in population in new housing units and employment over the planning period.

The residential and non-residential costs are divided by the anticipated growth in population in new units and square feet of non-residential GFA respectively. This yields an unadjusted development charge of \$1,118.07 per capita and \$2.45 per square foot.

C. Cash Flow Analysis and Calculation of Adjusted Development Charge

The cash flow analysis results in Water Supply and Wastewater development charges of \$1,220.70 per capita for new residential development and of \$2.65 per square foot for new non-residential development.

The following table summarizes the calculation of the Water Supply and Wastewater development charge:

WATER SUPPLY & WASTEWATER SERVICES SUMMARY

2026 - 2041		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.ft	\$/capita	\$/sq.ft
\$126,521,723	\$52,142,671	\$1,118.07	\$2.45	\$1,220.70	\$2.65

APPENDIX C.2

TABLE 1

CITY OF WATERLOO
DEVELOPMENT-RELATED CAPITAL PROGRAM
WATER SUPPLY & WASTEWATER SERVICES

DC Project Number	Project Number	Project Type	Project Description	Timing (Start)	Timing (End)	Gross Project Cost	Grants, Subsidies & Other Recoveries	Net Municipal Cost	Replacement & BTE Shares (\$)	Replacement & BTE Shares (%)	Total Development-Related Costs	DC Reserve Commitments	2026-2041 DC Eligible Costs	Other Development-Related
	2.1.1	Debtenture Principal Payments	Beaver Creek Road & Conservation Drive (Water & Wastewater Component)	2026	2026	\$530,254	\$0	\$530,254	\$0	0%	\$530,254	\$0	\$530,254	\$0
	2.1.2	Debtenture Principal Payments	Beaver Creek Road & Conservation Drive (Water & Wastewater Component)	2027	2027	\$539,183	\$0	\$539,183	\$0	0%	\$539,183	\$0	\$539,183	\$0
	2.1.3	Debtenture Principal Payments	Beaver Creek Road & Conservation Drive (Water & Wastewater Component)	2028	2028	\$552,920	\$0	\$552,920	\$0	0%	\$552,920	\$0	\$552,920	\$0
	2.1.4	Debtenture Principal Payments	Beaver Creek Road & Conservation Drive (Water & Wastewater Component)	2029	2029	\$569,405	\$0	\$569,405	\$0	0%	\$569,405	\$0	\$569,405	\$0
	2.1.5	Debtenture Principal Payments	Beaver Creek Road & Conservation Drive (Water & Wastewater Component)	2030	2030	\$585,889	\$0	\$585,889	\$0	0%	\$585,889	\$0	\$585,889	\$0
	2.1.6	Debtenture Principal Payments	Beaver Creek Road & Conservation Drive (Water & Wastewater Component)	2031	2031	\$603,748	\$0	\$603,748	\$0	0%	\$603,748	\$0	\$603,748	\$0
	2.1.7	Debtenture Principal Payments	Beaver Creek Road & Conservation Drive (Water & Wastewater Component)	2032	2032	\$623,666	\$0	\$623,666	\$0	0%	\$623,666	\$0	\$623,666	\$0
	2.1.8	Debtenture Principal Payments	Beaver Creek Road & Conservation Drive (Water & Wastewater Component)	2033	2033	\$644,959	\$0	\$644,959	\$0	0%	\$644,959	\$0	\$644,959	\$0
	2.1.9	Debtenture Principal Payments	Beaver Creek Road & Conservation Drive (Water & Wastewater Component)	2034	2034	\$667,625	\$0	\$667,625	\$0	0%	\$667,625	\$0	\$667,625	\$0
	2.1.10	Debtenture Principal Payments	Beaver Creek Road & Conservation Drive (Water & Wastewater Component)	2035	2035	\$692,352	\$0	\$692,352	\$0	0%	\$692,352	\$0	\$692,352	\$0
DC-072/668b	2.2.1	Water Projects	CW Road Reconstruction Rehab Program - Growth Portion (Union St/ Moore Ave/Margaret Ave)	2028	2030	\$961,560	\$0	\$961,560	\$884,635	92%	\$76,925	\$0	\$76,925	\$0
DC-071/666b	2.2.2	Water Projects	City Wide Road Share of Regional Major Reconstruction Projects	2026	2031	\$19,117,279	\$0	\$19,117,279	\$18,195,976	95%	\$921,303	\$921,303	\$0	\$0
DC-042	2.2.3	Water Projects	Development Driven Upgrades - Water	2026	2035	\$4,904,928	\$0	\$4,904,928	\$490,493	10%	\$4,414,435	\$4,414,435	\$0	\$0
DC-077/681	2.2.4	Water Projects	Northdale Road Reconstruction Rehab Program	2026	2033	\$4,290,229	\$0	\$4,290,229	\$3,743,931	87%	\$546,298	\$0	\$546,298	\$0
DC-056/610	2.2.5	Water Projects	Erbville Road - Ira Needles to Columbia St - Watermain	2030	2031	\$4,220,203	\$0	\$4,220,203	\$0	0%	\$4,220,203	\$0	\$4,220,203	\$0
DC-071/666b	2.2.6	Water Projects	CW Road Share of Regional Major Reconstruction Projects-Growth Portion (Bridgeport Rd/Caroline St/King St/ Erb St)	2030	2030	\$1,152,940	\$0	\$1,152,940	\$760,899	66%	\$392,041	\$0	\$392,041	\$0
DC-006	2.2.7	Water Projects	East Side Service Centre Operational Growth	2029	2030	\$801,787	\$0	\$801,787	\$0	0%	\$801,787	\$0	\$801,787	\$0
DC-043	2.2.8	Water Projects	Erbville Rd - Water and Sewer Extension	2029	2029	\$1,974,441	\$0	\$1,974,441	\$1,483,538	75%	\$490,903	\$0	\$490,903	\$0
DC-032/421	2.2.9	Water Projects	Fleet Equipment DC Growth	2026	2035	\$500,000	\$0	\$500,000	\$0	0%	\$500,000	\$0	\$500,000	\$0
DC-081/693	2.2.10	Water Projects	Sunshine Ave - Dietz Ave N to Roslin Ave N	2026	2028	\$1,160,353	\$0	\$1,160,353	\$893,472	77%	\$266,881	\$0	\$266,881	\$0
DC-084	2.2.11	Water Projects	Waterloo Regional Health Network New Facility Area Improvements	2029	2031	\$1,155,864	\$0	\$1,155,864	\$577,932	50%	\$577,932	\$577,932	\$0	\$0
DC-007/236	2.2.12	Water Projects	West Side Service Centre Operational Growth	2027	2029	\$2,508,510	\$0	\$2,508,510	\$0	0%	\$2,508,510	\$0	\$2,508,510	\$0
DC-085/698	2.2.13	Water Projects	Westmount Rd - Northfield Dr to Benjamin Rd	2027	2027	\$52,519	\$0	\$52,519	\$52,519	100%	\$0	\$0	\$0	\$0
DC-054/593	2.2.14	Water Projects	Ira Needles Boulevard - By-pass	2026	2028	\$328,797	\$0	\$328,797	\$0	0%	\$328,797	\$0	\$328,797	\$0
DC-083/696	2.2.15	Water Projects	Union St - King St to Moore Ave	2026	2026	\$2,717,267	\$0	\$2,717,267	\$1,793,396	66%	\$923,871	\$0	\$923,871	\$0
DC-033	2.3.1	Wastewater Projects	Development Driven Sanitary Sewer Upgrades	2026	2035	\$2,775,610	\$0	\$2,775,610	\$277,561	10%	\$2,498,049	\$2,498,049	\$0	\$0
DC-072/668b	2.3.2	Wastewater Projects	City Wide - Road Reconstruction Rehab Program - Growth Component (Union St from Moore Ave to Margaret Ave)	2028	2030	\$779,646	\$0	\$779,646	\$779,646	100%	\$0	\$0	\$0	\$0
DC-071/666b	2.3.3	Wastewater Projects	City Wide City Road Share of Regional Major Reconstruction Projects	2026	2032	\$12,328,895	\$0	\$12,328,895	\$12,328,895	100%	\$0	\$0	\$0	\$0
DC-034	2.3.4	Wastewater Projects	Fonwell Trunk Twinning	2027	2035	\$24,544,307	\$0	\$24,544,307	\$4,908,861	20%	\$19,635,446	\$991,642	\$18,643,804	\$0
DC-035/516	2.3.5	Wastewater Projects	Frobisher Trunk Sewer - Upsizing	2031	2031	\$736,780	\$0	\$736,780	\$184,195	25%	\$552,585	\$0	\$552,585	\$0
DC-036/520	2.3.6	Wastewater Projects	Sanitary Optimization and Rehabilitation Program	2026	2035	\$3,405,848	\$0	\$3,405,848	\$1,702,924	50%	\$1,702,924	\$0	\$1,702,924	\$0
DC-037/521	2.3.7	Wastewater Projects	Sanitary Sewer Master Plan - Implementation	2027	2030	\$6,788,127	\$0	\$6,788,127	\$5,430,502	80%	\$1,357,625	\$0	\$1,357,625	\$0
DC-055/600	2.3.8	Wastewater Projects	Northlands Sanitary Pumping Station Upgrade	2041	2041	\$2,724,251	\$0	\$2,724,251	\$0	0%	\$2,724,251	\$0	\$0	\$2,724,251
DC-051/590	2.3.9	Wastewater Projects	Beaver Creek Road & Conservation Drive Reconstruction	2028	2028	\$10,241,272	\$0	\$10,241,272	\$0	0%	\$10,241,272	\$0	\$10,241,272	\$0
DC-054/593	2.3.10	Wastewater Projects	Ira Needles Boulevard - By-pass	2026	2028	\$402,535	\$0	\$402,535	\$0	0%	\$402,535	\$0	\$402,535	\$0
DC-083/696	2.3.11	Wastewater Projects	Union St - King St to Moore Ave	2026	2026	\$1,542,409	\$0	\$1,542,409	\$1,017,990	66%	\$524,419	\$0	\$524,419	\$0
DC-071/666b	2.3.12	Wastewater Projects	CW Road Share of Regional Major Reconstruction Projects-Growth Portion (Bridgeport Rd/Caroline St/King St/ Erb St)	2030	2030	\$808,393	\$0	\$808,393	\$455,480	56%	\$352,913	\$0	\$352,913	\$0
DC-043	2.3.13	Wastewater Projects	Erbville Rd - Water and Sewer Extension	2029	2029	\$30,080	\$0	\$30,080	\$0	0%	\$30,080	\$0	\$30,080	\$0
DC-081/693	2.3.14	Wastewater Projects	Sunshine Ave - Dietz Ave N to Roslin Ave N	2026	2028	\$577,032	\$0	\$577,032	\$357,760	62%	\$219,272	\$0	\$219,272	\$0
DC-084	2.3.15	Wastewater Projects	Waterloo Regional Health Network New Facility Area Improvements	2029	2031	\$439,158	\$0	\$439,158	\$219,579	50%	\$219,579	\$0	\$219,579	\$0
DC-032/421	2.3.16	Wastewater Projects	Fleet Equipment DC Growth	2026	2035	\$500,000	\$0	\$500,000	\$0	0%	\$500,000	\$0	\$500,000	\$0
DC-077/681	2.3.17	Wastewater Projects	Northdale Road Reconstruction Rehab Program	2026	2033	\$6,040,700	\$0	\$6,040,700	\$5,711,255	95%	\$329,445	\$0	\$329,445	\$0
Total						\$126,521,723	\$0	\$126,521,723	\$62,251,440		\$64,270,283	\$9,403,362	\$52,142,671	\$2,724,251

Residential Development Charge Calculation		
Residential Share of 2026 - 2041 DC Eligible Costs	61%	\$31,807,029
2026-2041 Growth in Population in New Units		28,448
Unadjusted Development Charge Per Capita		\$1,118.07
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2041 DC Eligible Costs	39%	\$20,335,642
2026-2041 Growth in Square Feet		8,286,911
Unadjusted Development Charge Per Square Foot		\$2.45

Reserve Fund Balance	
Balance as at December 31, 2025	\$ 9,403,361.6



APPENDIX C.2

TABLE 2

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 WATER SUPPLY & WASTEWATER SERVICES
 RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
 (in \$000)

WATER SUPPLY & WASTEWATER SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	\$5,736.1	\$5,252.8	\$4,545.9	(\$2,867.3)	(\$4,426.5)	(\$7,083.8)	(\$9,262.1)	(\$9,413.1)	(\$9,553.7)	(\$9,581.7)
2026-2041 Funding Requirements: Prior Growth	\$515.3	\$582.5	\$582.5	\$700.1	\$700.1	\$700.1	\$488.9	\$488.9	\$488.9	\$488.9
2026-2041 Funding Requirements: Non Inflated	\$1,362.7	\$2,459.9	\$8,722.8	\$2,835.0	\$3,748.7	\$3,164.2	\$1,495.3	\$1,495.3	\$1,428.5	\$1,428.5
2026-2041 Funding Requirements: Beaver Creek Debt (Principal)	\$323.5	\$328.9	\$337.3	\$347.3	\$357.4	\$368.3	\$380.4	\$393.4	\$407.3	\$422.3
2026-2041 Funding Requirements: Inflated	\$2,201.4	\$3,432.2	\$10,018.5	\$4,098.8	\$5,172.9	\$4,634.7	\$2,614.9	\$2,672.6	\$2,653.8	\$2,713.8
Population Growth in New Units	1,353	2,147	2,164	2,181	2,198	2,199	2,201	2,203	2,219	1,417
DC Revenue Receipts: Inflated	\$1,651.5	\$2,673.1	\$2,748.1	\$2,824.9	\$2,903.7	\$2,963.3	\$3,025.4	\$3,088.8	\$3,174.3	\$2,067.5
Interest on Opening Balance	\$200.8	\$183.8	\$159.1	(\$157.7)	(\$243.5)	(\$389.6)	(\$509.4)	(\$517.7)	(\$525.5)	(\$527.0)
Interest on In-year Transactions	(\$15.1)	(\$20.9)	(\$199.9)	(\$35.0)	(\$62.4)	(\$46.0)	\$7.2	\$7.3	\$9.1	(\$17.8)
Interest on Beaver Creek	(\$119.0)	(\$110.7)	(\$102.0)	(\$92.6)	(\$82.3)	(\$71.2)	(\$59.3)	(\$46.3)	(\$32.2)	(\$16.7)
TOTAL REVENUE	\$1,718.2	\$2,725.4	\$2,605.3	\$2,539.7	\$2,515.5	\$2,456.5	\$2,463.9	\$2,532.0	\$2,625.8	\$1,506.0
CLOSING CASH BALANCE	\$5,252.8	\$4,545.9	(\$2,867.3)	(\$4,426.5)	(\$7,083.8)	(\$9,262.1)	(\$9,413.1)	(\$9,553.7)	(\$9,581.7)	(\$10,789.4)

APPENDIX C.2

TABLE 2

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 WATER SUPPLY & WASTEWATER SERVICES
 RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
 (in \$000)

WATER SUPPLY & WASTEWATER SERVICES	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$10,789.4)	(\$9,331.0)	(\$7,750.4)	(\$6,040.1)	(\$4,168.8)	(\$2,149.7)	
2026-2041 Funding Requirements: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5,736.1
2026-2041 Funding Requirements: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$28,140.9
2026-2041 Funding Requirements: Beaver Creek Debt (Principal)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,666.1
2026-2041 Funding Requirements: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$40,213.7
Population Growth in New Units	1,355	1,356	1,356	1,371	1,372	1,357	28,448
DC Revenue Receipts: Inflated	\$2,016.6	\$2,057.8	\$2,099.8	\$2,165.7	\$2,209.7	\$2,228.9	\$39,899.0
Interest on Opening Balance	(\$593.4)	(\$513.2)	(\$426.3)	(\$332.2)	(\$229.3)	(\$118.2)	(\$4,539.2)
Interest on In-year Transactions	\$35.3	\$36.0	\$36.7	\$37.9	\$38.7	\$39.0	(\$149.9)
Interest on Beaver Creek	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$732.2)
TOTAL REVENUE	\$1,458.5	\$1,580.6	\$1,710.3	\$1,871.4	\$2,019.1	\$2,149.7	\$34,477.7
CLOSING CASH BALANCE	(\$9,331.0)	(\$7,750.4)	(\$6,040.1)	(\$4,168.8)	(\$2,149.7)	\$0.0	

2026 Adjusted Charge Per Capita

\$1,220.70

Allocation of Capital Program

Residential Sector 61.0%
 Non-Residential Sector 39.0%

Rates for 2026

Inflation Rate 2.0%
 Interest Rate on Positive Balances 3.5%
 Interest Rate on Negative Balances 5.5%



APPENDIX C.2

TABLE 2

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 WATER SUPPLY & WASTEWATER SERVICES
 NON-RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
 (in \$000)

WATER SUPPLY & WASTEWATER SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	\$3,667.3	\$3,357.6	\$3,049.2	(\$1,559.0)	(\$2,432.1)	(\$4,019.1)	(\$5,299.1)	(\$5,284.4)	(\$5,263.9)	(\$5,186.3)
2026-2041 Funding Requirements: Prior Growth	\$329.5	\$372.4	\$372.4	\$447.6	\$447.6	\$447.6	\$312.6	\$312.6	\$312.6	\$312.6
2026-2041 Funding Requirements: Non Inflated	\$871.2	\$1,572.8	\$5,576.8	\$1,812.6	\$2,396.7	\$2,023.0	\$956.0	\$956.0	\$913.3	\$913.3
2026-2041 Funding Requirements: Beaver Creek Debt (Principal)	\$206.8	\$210.3	\$215.6	\$222.1	\$228.5	\$235.5	\$243.2	\$251.5	\$260.4	\$270.0
2026-2041 Funding Requirements: Inflated	\$1,407.5	\$2,194.4	\$6,405.3	\$2,620.5	\$3,307.3	\$2,963.2	\$1,671.8	\$1,708.7	\$1,696.7	\$1,735.0
Growth in Square Feet	397,806	683,275	681,245	679,188	677,106	674,997	672,862	670,702	668,515	359,037
DC Revenue Receipts: Inflated	\$1,055.2	\$1,848.7	\$1,880.1	\$1,911.9	\$1,944.1	\$1,976.8	\$2,010.0	\$2,043.6	\$2,077.7	\$1,138.2
Interest on Opening Balance	\$128.4	\$117.5	\$106.7	(\$85.7)	(\$133.8)	(\$221.0)	(\$291.5)	(\$290.6)	(\$289.5)	(\$285.2)
Interest on In-year Transactions	(\$9.7)	(\$9.5)	(\$124.4)	(\$19.5)	(\$37.5)	(\$27.1)	\$5.9	\$5.9	\$6.7	(\$16.4)
Interest on Beaver Creek	(\$76.1)	(\$70.8)	(\$65.2)	(\$59.2)	(\$52.6)	(\$45.5)	(\$37.9)	(\$29.6)	(\$20.6)	(\$10.7)
TOTAL REVENUE	\$1,097.8	\$1,885.9	\$1,797.1	\$1,747.5	\$1,720.3	\$1,683.1	\$1,686.6	\$1,729.2	\$1,774.3	\$825.8
CLOSING CASH BALANCE	\$3,357.6	\$3,049.2	(\$1,559.0)	(\$2,432.1)	(\$4,019.1)	(\$5,299.1)	(\$5,284.4)	(\$5,263.9)	(\$5,186.3)	(\$6,095.5)

**APPENDIX C.2
TABLE 2**

**CITY OF WATERLOO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WATER SUPPLY & WASTEWATER SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in \$000)**

WATER SUPPLY & WASTEWATER SERVICES	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$6,095.5)	(\$5,254.4)	(\$4,348.7)	(\$3,374.4)	(\$2,327.8)	(\$1,204.4)	
2026-2041 Funding Requirements: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,667.3
2026-2041 Funding Requirements: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$17,991.7
2026-2041 Funding Requirements: Beaver Creek Debt (Principal)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,343.9
2026-2041 Funding Requirements: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$25,710.4
Growth in Square Feet	357,536	356,020	354,489	352,943	351,383	349,807	8,286,911
DC Revenue Receipts: Inflated	\$1,156.1	\$1,174.2	\$1,192.5	\$1,211.1	\$1,229.8	\$1,248.8	\$25,098.8
Interest on Opening Balance	(\$335.3)	(\$289.0)	(\$239.2)	(\$185.6)	(\$128.0)	(\$66.2)	(\$2,488.1)
Interest on In-year Transactions	\$20.2	\$20.5	\$20.9	\$21.2	\$21.5	\$21.9	(\$99.5)
Interest on Beaver Creek	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$468.1)
TOTAL REVENUE	\$841.1	\$905.8	\$974.2	\$1,046.7	\$1,123.3	\$1,204.4	\$22,043.1
CLOSING CASH BALANCE	(\$5,254.4)	(\$4,348.7)	(\$3,374.4)	(\$2,327.8)	(\$1,204.4)	(\$0.0)	

2026 Adjusted Charge Per Square Foot	\$2.65
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Allocation of Capital Program	
Residential Sector	61.0%
Non-Residential Sector	39.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



Appendix C.3

Storm Drainage and Control

Storm Drainage and Control

This appendix provides the analysis undertaken to establish the development charge rates for the Storm Drainage and Control service in the City. The capital planning and management of all storm drainage and control infrastructure in the City is carried out by the Integrated Planning & Public Works department.

A. Development-Related Capital Program and Capital Cost and BTE Methodology

The basis of the development-related capital program for Storm Drainage and Control Services is the City's 2026 10-year capital program, the Stormwater Master Plan, and discussions with City staff. All of the identified projects are required to service the demands of new development anticipated to occur between 2026 and 2041, subject to annual capital budget reviews.

The capital program includes \$48.2 million in future Storm Drainage and Control projects. In addition to the future capital expenditures, the development-related capital program includes \$1.7 million in remaining principal payments on outstanding debentures for past development-related projects which will benefit future development to 2041.

No grants, subsidies and/or other recoveries have been identified for the projects. Of the \$50.0 million net cost, \$31.8 million (64%) has been identified as a "benefit to existing" share. The remaining \$18.2 million is related to future development in the City and is eligible for development charge recovery.

The benefit to existing shares has been calculated on a project-by-project basis by separating new asset costs to asset rehabilitation or replacement costs (calculated by infrastructure components to be added and replaced).

Of this \$18.2 million, \$1.8 million can be funded from existing development charge reserve funds. The remaining development-related capital cost to be recovered through development charges is \$16.4 million.

B. Calculation of Unadjusted Development Charge

The development-related costs of \$16.4 million have been allocated 61% residential (\$10.0 million) and 39% non-residential (\$6.4 million). This ratio is based on forecast changes in population in new housing units and employment over the planning period.

The residential and non-residential costs are divided by the anticipated growth in population in new units and square feet of non-residential GFA respectively. This yields an unadjusted development charge of \$351.59 per capita and \$0.77 per square foot.

C. Cash Flow Analysis and Calculation of Adjusted Development Charge

The cash flow analysis results in Storm Drainage and Control development charges of \$400.18 per capita for new residential development and \$0.87 per square foot for new non-residential development.

The following table summarizes the calculation of the Storm Drainage and Control development charge:

STORM WATER DRAINAGE & CONTROL SERVICES SUMMARY					
2026 - 2041		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.ft	\$/capita	\$/sq.ft
\$49,964,194	\$16,396,762	\$351.59	\$0.77	\$400.18	\$0.87

APPENDIX C.3

TABLE 1

CITY OF WATERLOO
DEVELOPMENT-RELATED CAPITAL PROGRAM
STORM DRAINAGE AND CONTROL SERVICES

DC Project Number	Project Number	Project Type	Project Description	Timing (Start)	Timing (End)	Gross Project Cost	Grants, Subsidies & Other Recoveries	Net Municipal Cost	Replacement & BTE Shares (\$)	Replacement & BTE Shares (%)	Total Development-Related Costs	DC Reserve Commitments	2026-2041 DC Eligible Costs	Other Development-Related
	3.1.1	Debenture (Principal Payments)	Beaver Creek Road & Conservation Drive (Stormwater Component)	2026	2026	\$152,988	\$0	\$152,988	\$0	0%	\$152,988	\$0	\$152,988	\$0
	3.1.2	Debenture (Principal Payments)	Beaver Creek Road & Conservation Drive (Stormwater Component)	2027	2027	\$155,565	\$0	\$155,565	\$0	0%	\$155,565	\$0	\$155,565	\$0
	3.1.3	Debenture (Principal Payments)	Beaver Creek Road & Conservation Drive (Stormwater Component)	2028	2028	\$159,528	\$0	\$159,528	\$0	0%	\$159,528	\$0	\$159,528	\$0
	3.1.4	Debenture (Principal Payments)	Beaver Creek Road & Conservation Drive (Stormwater Component)	2029	2029	\$164,284	\$0	\$164,284	\$0	0%	\$164,284	\$0	\$164,284	\$0
	3.1.5	Debenture (Principal Payments)	Beaver Creek Road & Conservation Drive (Stormwater Component)	2030	2030	\$169,040	\$0	\$169,040	\$0	0%	\$169,040	\$0	\$169,040	\$0
	3.1.6	Debenture (Principal Payments)	Beaver Creek Road & Conservation Drive (Stormwater Component)	2031	2031	\$174,193	\$0	\$174,193	\$0	0%	\$174,193	\$0	\$174,193	\$0
	3.1.7	Debenture (Principal Payments)	Beaver Creek Road & Conservation Drive (Stormwater Component)	2032	2032	\$179,940	\$0	\$179,940	\$0	0%	\$179,940	\$0	\$179,940	\$0
	3.1.8	Debenture (Principal Payments)	Beaver Creek Road & Conservation Drive (Stormwater Component)	2033	2033	\$186,083	\$0	\$186,083	\$0	0%	\$186,083	\$0	\$186,083	\$0
	3.1.9	Debenture (Principal Payments)	Beaver Creek Road & Conservation Drive (Stormwater Component)	2034	2034	\$192,623	\$0	\$192,623	\$0	0%	\$192,623	\$0	\$192,623	\$0
	3.1.10	Debenture (Principal Payments)	Beaver Creek Road & Conservation Drive (Stormwater Component)	2035	2035	\$199,757	\$0	\$199,757	\$0	0%	\$199,757	\$0	\$199,757	\$0
DC-033	3.2.1	Stormwater Projects	Development Driven Storm Sewer Upgrades - City Wide	2026	2035	\$4,077,796	\$0	\$4,077,796	\$1,223,339	30%	\$2,854,457	\$1,809,968	\$1,044,490	\$0
DC-077/681	3.2.2	Stormwater Projects	Northdale Road Reconstruction Rehab Program	2026	2033	\$4,720,760	\$0	\$4,720,760	\$4,409,081	93%	\$311,680	\$0	\$311,680	\$0
DC-038/530	3.2.3	Stormwater Projects	Cedar Creek site CDR-E4-Stormwater System Rehab	2027	2029	\$2,345,367	\$0	\$2,345,367	\$117,268	5%	\$2,228,099	\$0	\$2,228,099	\$0
DC-039/533	3.2.4	Stormwater Projects	Forwell Creek Industrial Lands	2026	2030	\$5,772,676	\$0	\$5,772,676	\$4,618,141	80%	\$1,154,535	\$0	\$1,154,535	\$0
DC-065/656	3.2.5	Stormwater Projects	Municipal Trail - Former Waterloo Inn Lands	2026	2026	\$299,337	\$0	\$299,337	\$0	0%	\$299,337	\$0	\$299,337	\$0
DC-040/539	3.2.6	Stormwater Projects	Stormwater Management System Master Plan Implementation	2026	2035	\$6,357,766	\$0	\$6,357,766	\$3,178,883	50%	\$3,178,883	\$0	\$3,178,883	\$0
DC-054/593	3.2.7	Stormwater Projects	Ira Needles Boulevard - By-pass	2026	2028	\$2,704,834	\$0	\$2,704,834	\$1,567,582	58%	\$1,137,252	\$0	\$1,137,252	\$0
DC-072/668b	3.2.8	Stormwater Projects	Road Reconstruction Rehab Program - Growth Component (Union St/Moore Ave/Margaret Ave)	2028	2028	\$814,927	\$0	\$814,927	\$692,493	85%	\$122,434	\$0	\$122,434	\$0
666	3.2.9	Stormwater Projects	City Wide City Road Share of Regional Major Reconstruction Projects	2026	2032	\$13,565,064	\$0	\$13,565,064	\$13,565,064	100%	\$0	\$0	\$0	\$0
DC-071/666b	3.2.10	Stormwater Projects	Growth Share of Regional Major Reconstruction Projects (Bridgeport Rd/Caroline St/King St/Erb	2030	2030	\$124,559	\$0	\$124,559	\$124,559	100%	\$0	\$0	\$0	\$0
DC-006	3.2.11	Stormwater Projects	East Side Service Centre Operational Growth	2029	2030	\$394,910	\$0	\$394,910	\$0	0%	\$394,910	\$0	\$394,910	\$0
DC-032/421	3.2.12	Stormwater Projects	Fleet Equipment DC Growth	2026	2035	\$500,000	\$0	\$500,000	\$0	0%	\$500,000	\$0	\$500,000	\$0
DC-081/693	3.2.13	Stormwater Projects	Sunshine Ave - Dietz Ave N to Roslin Ave N	2026	2028	\$1,096,219	\$0	\$1,096,219	\$559,072	51%	\$537,147	\$0	\$537,147	\$0
DC-007/236	3.2.14	Stormwater Projects	West Side Service Centre Operational Growth	2027	2029	\$1,235,535	\$0	\$1,235,535	\$0	0%	\$1,235,535	\$0	\$1,235,535	\$0
DC-085/698	3.2.15	Stormwater Projects	Westmount Rd - Northfield Dr to Benjamin Rd	2027	2027	\$2,343,137	\$0	\$2,343,137	\$1,356,476	58%	\$986,661	\$0	\$986,661	\$0
DC-083/696	3.2.16	Stormwater Projects	Union St - King St to Moore Ave	2026	2026	\$1,877,304	\$0	\$1,877,304	\$345,506	18%	\$1,531,799	\$0	\$1,531,799	\$0
Total						\$49,964,194	\$0	\$49,964,194	\$31,757,464		\$18,206,730	\$1,809,968	\$16,396,762	\$0

Residential Development Charge Calculation			
Residential Share of 2026 - 2041 DC Eligible Costs	61%	\$10,002,025	
2026-2041 Growth in Population in New Units		28,448	
Unadjusted Development Charge Per Capita			\$351.59
Non-Residential Development Charge Calculation			
Non-Residential Share of 2026 - 2041 DC Eligible Costs	39%	\$6,394,737	
2026-2041 Growth in Square Feet		8,286,911	
Unadjusted Development Charge Per Square Foot			\$0.77

Reserve Fund Balance		
Balance as at December 31, 2025		\$ 1,809,967.6



**APPENDIX C.3
TABLE 2**

**CITY OF WATERLOO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
STORM WATER DRAINAGE & CONTROL SERVICES
RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in \$000)**

STORM WATER DRAINAGE & CONTROL SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	\$1,104.1	(\$507.3)	(\$2,080.2)	(\$3,197.0)	(\$4,064.3)	(\$4,200.8)	(\$4,046.5)	(\$3,872.5)	(\$3,677.6)	(\$3,425.0)
2026-2041 Funding Requirements: Prior Growth	\$110.4	\$110.4	\$110.4	\$110.4	\$110.4	\$110.4	\$110.4	\$110.4	\$110.4	\$110.4
2026-2041 Funding Requirements: Non Inflated	\$1,910.2	\$2,099.3	\$1,572.2	\$1,277.5	\$573.2	\$311.9	\$311.9	\$311.9	\$288.1	\$288.1
2026-2041 Funding Requirements: Beaver Creek Debt (Principal)	\$93.3	\$94.9	\$97.3	\$100.2	\$103.1	\$106.3	\$109.8	\$113.5	\$117.5	\$121.9
2026-2041 Funding Requirements: Inflated	\$2,113.9	\$2,348.8	\$1,847.9	\$1,573.0	\$843.1	\$572.5	\$585.3	\$598.6	\$584.4	\$598.1
Population Growth in New Units	1,353	2,147	2,164	2,181	2,198	2,199	2,201	2,203	2,219	1,417
DC Revenue Receipts: Inflated	\$541.4	\$876.3	\$900.9	\$926.1	\$951.9	\$971.5	\$991.8	\$1,012.6	\$1,040.6	\$677.8
Interest on Opening Balance	\$38.6	(\$27.9)	(\$114.4)	(\$175.8)	(\$223.5)	(\$231.0)	(\$222.6)	(\$213.0)	(\$202.3)	(\$188.4)
Interest on In-year Transactions	(\$43.2)	(\$40.5)	(\$26.0)	(\$17.8)	\$1.9	\$7.0	\$7.1	\$7.2	\$8.0	\$1.4
Interest on Beaver Creek	(\$34.3)	(\$31.9)	(\$29.4)	(\$26.7)	(\$23.7)	(\$20.5)	(\$17.1)	(\$13.4)	(\$9.3)	(\$4.8)
TOTAL REVENUE	\$502.5	\$776.0	\$731.0	\$705.8	\$706.5	\$726.8	\$759.3	\$793.5	\$837.1	\$486.0
CLOSING CASH BALANCE	(\$507.3)	(\$2,080.2)	(\$3,197.0)	(\$4,064.3)	(\$4,200.8)	(\$4,046.5)	(\$3,872.5)	(\$3,677.6)	(\$3,425.0)	(\$3,537.1)

APPENDIX C.3

TABLE 2

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 STORM WATER DRAINAGE & CONTROL SERVICES
 RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
 (in \$000)

STORM WATER DRAINAGE & CONTROL SERVICES	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$3,537.1)	(\$3,059.0)	(\$2,540.8)	(\$1,980.1)	(\$1,366.7)	(\$704.7)	
2026-2041 Funding Requirements: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,104.1
2026-2041 Funding Requirements: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$8,944.3
2026-2041 Funding Requirements: Beaver Creek Debt (Principal)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,057.7
2026-2041 Funding Requirements: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$11,665.8
Population Growth in New Units	1,355	1,356	1,356	1,371	1,372	1,357	28,448
DC Revenue Receipts: Inflated	\$661.1	\$674.6	\$688.4	\$710.0	\$724.4	\$730.7	\$13,080.2
Interest on Opening Balance	(\$194.5)	(\$168.2)	(\$139.7)	(\$108.9)	(\$75.2)	(\$38.8)	(\$2,285.6)
Interest on In-year Transactions	\$11.6	\$11.8	\$12.0	\$12.4	\$12.7	\$12.8	(\$21.6)
Interest on Beaver Creek	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$211.2)
TOTAL REVENUE	\$478.1	\$518.2	\$560.7	\$613.5	\$661.9	\$704.7	\$10,561.7
CLOSING CASH BALANCE	(\$3,059.0)	(\$2,540.8)	(\$1,980.1)	(\$1,366.7)	(\$704.7)	\$0.0	

2026 Adjusted Charge Per Capita **\$400.18**

Allocation of Capital Program

Residential Sector 61.0%
 Non-Residential Sector 39.0%

Rates for 2026

Inflation Rate 2.0%
 Interest Rate on Positive Balances 3.5%
 Interest Rate on Negative Balances 5.5%



APPENDIX C.3

TABLE 2

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 STORM WATER DRAINAGE & CONTROL SERVICES
 NON-RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
 (in \$000)

STORM WATER DRAINAGE & CONTROL SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	\$705.9	(\$324.6)	(\$1,283.3)	(\$1,953.4)	(\$2,467.3)	(\$2,518.2)	(\$2,383.0)	(\$2,235.3)	(\$2,074.6)	(\$1,881.9)
2026-2041 Funding Requirements: Prior Growth	\$70.6	\$70.6	\$70.6	\$70.6	\$70.6	\$70.6	\$70.6	\$70.6	\$70.6	\$70.6
2026-2041 Funding Requirements: Non Inflated	\$1,221.3	\$1,342.2	\$1,005.2	\$816.7	\$366.5	\$199.4	\$199.4	\$199.4	\$184.2	\$184.2
2026-2041 Funding Requirements: Beaver Creek Debt (Principal)	\$59.7	\$60.7	\$62.2	\$64.1	\$65.9	\$67.9	\$70.2	\$72.6	\$75.1	\$77.9
2026-2041 Funding Requirements: Inflated	\$1,351.5	\$1,501.7	\$1,181.4	\$1,005.7	\$539.0	\$366.0	\$374.2	\$382.7	\$373.7	\$382.4
Growth in Square Feet	397,806	683,275	681,245	679,188	677,106	674,997	672,862	670,702	668,515	359,037
DC Revenue Receipts: Inflated	\$345.9	\$606.0	\$616.3	\$626.7	\$637.3	\$648.0	\$658.9	\$669.9	\$681.1	\$373.1
Interest on Opening Balance	\$24.7	(\$17.9)	(\$70.6)	(\$107.4)	(\$135.7)	(\$138.5)	(\$131.1)	(\$122.9)	(\$114.1)	(\$103.5)
Interest on In-year Transactions	(\$27.7)	(\$24.6)	(\$15.5)	(\$10.4)	\$1.7	\$4.9	\$5.0	\$5.0	\$5.4	(\$0.3)
Interest on Beaver Creek	(\$21.9)	(\$20.4)	(\$18.8)	(\$17.1)	(\$15.2)	(\$13.1)	(\$10.9)	(\$8.5)	(\$5.9)	(\$3.1)
TOTAL REVENUE	\$321.0	\$543.1	\$511.3	\$491.8	\$488.1	\$501.3	\$521.9	\$543.4	\$566.4	\$266.2
CLOSING CASH BALANCE	(\$324.6)	(\$1,283.3)	(\$1,953.4)	(\$2,467.3)	(\$2,518.2)	(\$2,383.0)	(\$2,235.3)	(\$2,074.6)	(\$1,881.9)	(\$1,998.1)

APPENDIX C.3

TABLE 2

CITY OF WATERLOO
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 STORM WATER DRAINAGE & CONTROL SERVICES
 NON-RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
 (in \$000)

STORM WATER DRAINAGE & CONTROL SERVICES	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$1,998.1)	(\$1,722.4)	(\$1,425.5)	(\$1,106.1)	(\$763.0)	(\$394.8)	
2026 - 2041 NON-RESIDENTIAL FUNDING REQUIREMENTS							
2026-2041 Funding Requirements: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$705.9
2026-2041 Funding Requirements: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5,718.5
2026-2041 Funding Requirements: Beaver Creek Debt (Principal)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$676.3
2026-2041 Funding Requirements: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7,458.4
Growth in Square Feet	357,536	356,020	354,489	352,943	351,383	349,807	8,286,911
DC Revenue Receipts: Inflated	\$379.0	\$384.9	\$390.9	\$397.0	\$403.1	\$409.4	\$8,227.2
Interest on Opening Balance	(\$109.9)	(\$94.7)	(\$78.4)	(\$60.8)	(\$42.0)	(\$21.7)	(\$1,324.5)
Interest on In-year Transactions	\$6.6	\$6.7	\$6.8	\$6.9	\$7.1	\$7.2	(\$15.1)
Interest on Beaver Creek	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$135.1)
TOTAL REVENUE	\$275.7	\$296.9	\$319.3	\$343.1	\$368.2	\$394.8	\$6,752.5
CLOSING CASH BALANCE	(\$1,722.4)	(\$1,425.5)	(\$1,106.1)	(\$763.0)	(\$394.8)	\$0.0	

2026 Adjusted Charge Per Square Foot

\$0.87

Allocation of Capital Program

Residential Sector	61.0%
Non-Residential Sector	39.0%

Rates for 2026

Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



Appendix D

Reserve Fund Balances

Development Charges Reserve Fund Unallocated Balances

The DCA requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances available to fund development-related net capital costs identified in this study. The opening balances of the development charges reserve funds are as of December 31, 2025 since the first capital planning year of the DC Background Study is 2026.

As shown on Table 1, the December 31, 2025 total reserve fund balance was in a surplus of \$5.4 million. The application of each of the reserve funds is discussed in the Appendices B and C related to each service.

APPENDIX D
TABLE 1
DEVELOPMENT CHARGE RESERVE FUND BALANCES
FUNDS AS OF DECEMBER 31, 2025

Service	Estimated Reserve Fund Balance as at December 31, 2025
Library Services	\$ (1,284,002)
Protective Services	\$ (3,901,249)
Parks & Major Indoor Recreation Facilities	\$ 7,082,774
Development-Related Studies	\$ (710,711)
Roads & Related Services	\$ (7,001,779)
Water Supply & Wastewater Services	\$ 9,403,362
Storm Water Drainage & Control Services	\$ 1,809,968
Land Acquisition	\$ -
Total Development Charge Reserves	\$5,398,362

Appendix E

Cost of Growth – All Services

Cost of Growth Analysis – All Services

A. Asset Management Plan

The DCA requires that municipalities complete an Asset Management Plan before passing a development charges by-law. A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle.

Asset Types

A summary of the future City-owned assets and estimated useful life assumptions for eligible DC services considered as part of the study are outlined in Table 1. Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. Some projects do not relate to the emplacement of a tangible capital asset, such as the recovery of completed projects.

It should be noted that the capital cost estimates prepared for each of the projects identified in this section include grouped costs of various individual elements, which, as a stand-alone item, may have its own useful life (for example, new buildings include HVAC, structural elements, roof, etc.). Accordingly, the average useful life assumptions noted below are applicable to all project components.

Table 1 – Summary of Municipal Assets Useful Lives	
Service	Estimated Useful Life
Library Services	
Buildings	50 years
Materials	15 years
Parks and Recreation	
Buildings	50 years
Outdoor Recreation & Park Trails	20 years
Fleet	15 years
Protection Services	
Buildings	50 years
Vehicles	15 years
Equipment	10 years
Development-Related Studies	
Growth Studies	0 years
Services Related to a Highway	
Roads & Active Transportation	50 years
Public Works Buildings	50 years
Fleet	15 years
Debt	0 years
Water Supply & Wastewater Services	
Infrastructure	75 years
Fleet	15 years
Debt	0 years
Stormwater Drainage and Control	
Infrastructure	75 years
Fleet	15 years
Debt	0 years

Annual Provision

When assets require rehabilitation or are due for replacement, the source of funds is limited to reserves or contributions from operating. Capital expenditures to carry out the rehabilitation and replacement of aging infrastructure are not growth-related and are therefore not eligible for funding through development charge revenues or other developer contributions.

Based on the useful life assumptions and the capital cost of acquiring and/or replacing each asset, a provision for infrastructure replacement has been calculated for both the general and engineered services. Provisions for infrastructure replacement are initially calculated for each asset based on their useful life and the anticipated cost of replacement. The aggregate of all individual provisions forms the required annual capital provision. In calculating the annual provisions, a number of assumptions are made to account for inflation (2.0 per cent) and interest (3.5 per cent).

Consistent with the requirements of the DCA, assets that are proposed to be funded under the development charges by-law have been included in the analysis. As a result, the total calculated annual provision for development charge related infrastructure has been netted down to consider the replacement of existing infrastructure or benefit-to-existing development. However, for reference, the annual replacement provisions associated with the non-development charge funded costs, including costs related to the benefit-to-existing and post-period benefit have also been calculated.

Table 2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2026 to 2035 DC recoverable portion. The year 2036 has been included to calculate the annual contribution for the planning periods 2026 to 2035, as the expenditures in 2035 will not trigger asset management contributions until 2036. As shown, by 2036, the City will need to fund an additional \$2.5 million per annum in order to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

**APPENDIX E
TABLE 2**

**CITY OF WATERLOO
ANNUAL ASSET MANAGEMENT PROVISION BY 2036**

Service	2026 - 2035 Capital Program		Calculated AMP Annual Provision by 2036	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Services	\$6,563,691	\$3,504,300	\$228,870	\$89,847
Protective Services	\$3,434,538	\$8,820,534	\$110,088	\$175,105
Parks & Major Indoor Recreation Facilities	\$65,546,244	\$27,881,522	\$2,143,627	\$1,363,429
Development-Related Studies	\$5,785,031	\$3,595,829	\$0	\$0
TOTAL	\$81,329,504	\$43,802,184	\$2,482,585	\$1,628,382

** Includes costs that will be recovered under future development charges studies (i.e. other development-related), ineligible shares and shares of projects funded from available reserve funds.*

Table 3 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2026 to 2041 DC recoverable portion. The year 2042 has been included to calculate the annual contribution for the planning periods 2026 to 2041, as the expenditures in 2041 will not trigger asset management contributions until 2042. As shown, by 2042, the City will need to fund an additional \$2.0 million per annum in order to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

Future Revenue Growth

The calculated annual funding provision should be considered within the context of the City's projected growth. Over the next ten years, the City's total population is projected to increase by 20,259. In addition, the City will also add 13,699 employees that will result in approximately 6,164,733 square feet of additional non-residential building space. Over the longer term, to 2041, the City's total population is projected to increase by 26,234. In addition, the City will also add 18,415 employees that will result in approximately 8,286,911 square feet of additional non-residential building space.

This growth will have the effect of increasing the overall assessment base. This leads to additional user fee and charge revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law. The collection of these funds is intended to be allocated to the City's reserves for future replacement of these assets.

B. Long-Term Capital and Operating Impact Analysis

As shown in Table 4, by 2035 the City's net operating costs are estimated to increase by \$14.8 million for property tax supported services. Increases in net operating costs will be experienced as there are operational costs associated with additional capital.

APPENDIX E

TABLE 3

CITY OF WATERLOO
ANNUAL ASSET MANAGEMENT PROVISION BY 2042

Service	2026 - 2041 Capital Program		Calculated AMP Annual Provision by 2042	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Roads and Related Services	\$54,416,228	\$80,156,533	\$1,191,686	\$1,602,558
Water Supply and Wastewater	\$52,142,671	\$74,379,052	\$637,364	\$929,255
Stormwater Drainage & Control Services	\$16,396,762	\$33,567,431	\$208,514	\$411,743
TOTAL	\$122,955,661	\$188,103,017	\$2,037,564	\$2,943,555

** Includes costs that will be recovered under future development charges studies (i.e. other development-related), ineligible shares and shares of projects funded from available reserve funds.*

APPENDIX E

TABLE 4

CITY OF WATERLOO
 COST OF GROWTH ANALYSIS ALL SERVICES
 ESTIMATED NET OPERATING COST OF THE PROPOSED
 2026-2035 DEVELOPMENT-RELATED CAPITAL PROGRAM
 (in constant 2026 dollars)

Category	Cost Driver (in 2026 \$)			Additional Operating Costs at 2035	Source and Commentary
	\$	unit measure	Quantity		
Development-Related Studies				\$0	
No additional operating costs	\$0	No additional costs	-	\$0	N/A
Library Services				\$984,207	
New Space	\$100	per sq.ft.	7,769	\$776,867	Based on 2024 FIR and 2026 Capital Program
Book Collection	\$0.10	per \$1.00 value of asset	\$ 2,073,402	\$207,340	Based on 2024 FIR and 2026 Capital Program
Parks & Major Indoor Recreation Facilities				\$9,738,024	
New Space	\$100	per sq.ft.	74,746	\$7,474,561	Based on 2024 FIR and 2026 Capital Program
Parks, Parkland and Trail Development	\$0.10	per \$1.00 value of asset	\$ 22,634,634	\$2,263,463	Based on 2024 FIR and 2026 Capital Program
New Equipment	\$0.10	per \$1.00 value of asset	\$ 2,250,000	\$225,000	Based on 2024 FIR and 2026 Capital Program
Protective Services				\$2,060,988	
New Space	\$400	per sq.ft.	5,004	\$2,001,788	Based on 2024 FIR and 2026 Capital Program
New Equipment	\$0.10	per \$1.00 value of asset	\$ 592,000	\$59,200	Based on 2024 FIR and 2026 Capital Program
Roads and Related Services				\$1,987,696	
Fleet and Equipment Additions	\$0.10	per \$1.00 value of asset	\$ 2,500,000	\$250,000	Based on 2024 FIR and 2026 Capital Program
New Space	\$10	per sq.ft.	27,399	\$273,992	Based on 2024 FIR and 2026 Capital Program
Development-Related Roads Infrastructure	\$150	per household	9,758	\$1,463,704	Based on 2024 FIR and 2026 Capital Program
TOTAL ESTIMATED OPERATING COSTS				\$14,770,915	

Table 5 summarizes the components of the development-related capital forecast that will require funding from non-DC sources (e.g. property tax) for the planning period 2026 to 2035. In total, \$31.5 million will need to be funded from non-DC sources over the planning period and is related to facilities and infrastructure that will benefit the existing community. In addition, \$5.0 million in interim DC financing related to post-period shares of projects may be required or these costs may be recovered from other growth funding tools.

For the planning period 2026 to 2041, \$174.2 million will need to be funded from non-DC sources over the planning period and is related to facilities and infrastructure that will benefit the existing community. In addition, \$2.7 million in interim DC financing related to post-period shares of projects.

Council is made aware of these factors so that they understand the operating and capital costs that will not be covered by DCs as it adopts the development-related capital forecast set out in the study.

C. The Program is Deemed Financially Sustainable

In summary, the Asset Management Plan and long-term capital and operating analysis included in this appendix demonstrates that the City can afford to invest and operate the identified general and engineered services infrastructure over the planning periods.

Importantly, the City's annual budget review allows staff to continue to monitor and implement mitigating measures should the program become less sustainable.

APPENDIX E

TABLE 5

**CITY OF WATERLOO
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR GENERAL AND ENGINEERED SERVICES
(in \$000)**

General Services	Development-Related Capital Program (2026-2035)				
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2035 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)
1.0 Library Services	\$10,068.0	\$3,077.7	\$0.0	\$426.6	\$6,563.7
2.0 Protective Services	\$12,255.1	\$4,253.0	\$0.0	\$4,567.5	\$3,434.5
3.0 Parks & Major Indoor Recreation Facilities	\$93,427.8	\$20,798.7	\$7,082.8	\$0.0	\$65,546.2
4.0 Development-Related Studies	\$9,178.1	\$3,393.0	\$0.0	\$0.0	\$5,785.0
TOTAL - GENERAL SERVICES (2026-2035)	\$124,928.9	\$31,522.5	\$7,082.8	\$4,994.1	\$81,329.5

Engineered Services	Development-Related Capital Program (2026-2041)				
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2041 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)
1.0 Roads and Related Services	\$134,572.8	\$80,156.5	\$0.0	\$0.0	\$54,416.2
2.0 Water Supply and Wastewater	\$126,521.7	\$62,251.4	\$9,403.4	\$2,724.3	\$52,142.7
3.0 Stormwater Drainage and Control Services	\$49,964.2	\$31,757.5	\$1,810.0	\$0.0	\$16,396.8
TOTAL - ENGINEERED SERVICES (2026-2041)	\$311,058.7	\$174,165.4	\$11,213.3	\$2,724.3	\$122,955.7

TOTAL GENERAL AND ENGINEERED SERVICES	\$435,987.6	\$205,687.9	\$18,296.1	\$7,718.4	\$204,285.2
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Appendix F
By-Law
(Available Under Separate Cover)

Appendix G

Local Service Policy

Development Charges Local Service Policy

This document sets out the City of Waterloo’s general policy on Development Charges (DC) and funding for local services related to highways, stormwater management, parkland development, public spaces and underground services (as defined herein). This document also addresses processes related to special servicing requests and future assets funded by developers. In general terms, this policy outlines the nature of engineered infrastructure that is included in the Development Charge (DC) Background Study as a DC funded project, versus infrastructure that is considered as a local service to be installed and paid for by landowners/developers.

This policy does not supersede existing City by-laws or legal agreements but is meant to provide clarification and supporting information when interpreting the division of costs for development-related items.

In the context of the general guiding principles contained within this policy, the City will consider each development application on its own merits, having regard to, among other factors:

- the nature, type and location of the subject development and its relationship to existing and proposed development in the surrounding area;
- the type, location, and scope of engineered infrastructure that is required for the subject development and its relationship to existing and proposed development in the surrounding area.

Any new development in the City must first address the required planning approvals framework and stand on its own merit before considering what costs might be attributable to the municipality and its DC reserve funds.

Subsection 59(2) of the 1997 Development Charges Act (herein referred to as the “Act”) sets forth the context for this policy. Interpretation of the policy will be determined jointly by the City’s Commissioner of Integrated Planning and Public Works (IPPW), Director of Engineering Services, and any other Director of the specific service delivery areas.

This local service policy is subject to review and amendment by the City either in conjunction with or independently of any amendments or updates to the City’s DC by-law.

A. SERVICES RELATED TO A HIGHWAY

A highway, together with services related to a highway, is intended for the transportation of people and goods via many different modes including, but not limited to passenger automobiles, commercial vehicles, transit vehicles, bicycles, and pedestrians. The highway shall consist of all land and associated infrastructure built to support (or service) this movement of people and goods regardless of the mode of transportation employed, thereby achieving a complete street. A complete street is the concept whereby a highway is planned, designed, operated, and maintained to enable people to move safely and efficiently by any mode including active transportation, public

transit, and motor vehicles. The highways (i.e. road types) discussed in this policy shall have the same meanings as the road classifications contained in the City's Transportation Master Plan, as amended from time to time.

The associated infrastructure to achieve this concept shall include, but is not limited to: road pavement structure and curbs; crossings/bridge structures (for any vehicles, railways and/or pedestrians); grading, drainage and retaining wall features; culvert structures; storm water drainage systems; utilities such as gas, hydro, cable; traffic control systems; signage; gateway features; street furniture; active transportation facilities (e.g. sidewalks, bike lanes, multi-use paths/trails); transit lanes and lay-bys; roadway illumination systems; boulevard and median surfaces (e.g. sod and topsoil, paving, etc.); street trees and landscaping; parking lanes and lay-bys; electric vehicle (EV) charging station provisions; and driveway entrances; noise attenuation systems; railings and safety barriers. The following road-related infrastructure is considered under this policy:

1) Local and Collector Roads (including land)

- a) Collector Roads Internal to Development. For such roads, all land and construction costs, including associated infrastructure (e.g. Sidewalks, streetlights) are a direct developer responsibility under s.59 of the Act as a local service
- b) Collector Roads External to and Abutting a Development. For such roads, all land, construction costs and associated infrastructure that are needed to support a specific development or required to link with the area to which the plan relates, where those works are external to and abutting the development, including works that provide direct access, accommodate the development's frontage, or connect internal roads are a direct developer responsibility under s.59 of the Act.
- c) All Local Roads, internal to a development or external to and abutting a development, including associated infrastructure, are the developer's sole responsibility.

2) Arterial Roads (including land)

- a) New, widened, extended or upgraded arterial roads, whether internal or external to a subdivision, inclusive of all associated infrastructure, except where works directly and solely benefit a specific development parcel, are to be included as part of road costing funded through DCs pursuant to s.5(1) of the Act.
- b) Land acquisition for arterial roads on existing rights-of-way to achieve a complete street shall be via dedication or Community Benefits Charges (CBC) pursuant to the Planning Act (i.e. s. 37, 41, 51 and s. 53).
- c) Land acquisition for arterial roads on new rights-of-way to achieve a complete street internal to the development shall be via dedication or CBCs pursuant to the

Planning Act (i.e. s. 37, 41, 51 and s. 53) in accordance with the requirements of the Official Plan.

Land acquisition beyond standard dedication requirements (i.e. in excess of Official Plan requirements) to achieve transportation corridors and services related to highways, including grade separation infrastructure for the movement of pedestrians, cyclists, public transit and/or railway vehicles, are to be included in DCs.

3) Traffic Control Systems, Signals and Intersection Improvements

- a) On new arterial roads and arterial road improvements unrelated to a specific individual development, these improvements shall be included as part of road costing funded through DCs.
- b) For any private site entrances or entrances to specific developments not fronting arterial or collector roads, these improvements are a direct developer responsibility under s.59 of the Act as a local service.
- c) On arterial or collector road intersections with Regional roads, these systems and improvements may be included in Regional DCs or, where works are required to address the sole needs of a specific development parcel, such as where signals or intersection improvements are required specifically to accommodate increased traffic arising from a development, may be a direct developer responsibility.
- d) Intersection improvements (including roundabouts, traffic circles, and pedestrian islands/crosswalks) and area traffic studies for highways attributed to growth, and unrelated to a specific development, shall typically be included in DC calculation as permitted under s.5(1) of the Act. Infrastructure which includes but is not limited to new or modified signalization, signal timing and optimization plans, may be included in Regional DCs.

4) Streetlights

- a) Streetlights on new and existing arterial roads as arterial road improvements are considered part of a complete street and may be included as part of the road costing funded through DCs. Circumstances where the scale and nature of development is such that street lighting provides a direct benefit to the development, street lighting shall be direct developer responsibility through local service provisions (s.59 of the Act).
- b) Streetlights on non-arterial roads internal to a development are considered part of a complete street and are included as a direct developer responsibility under s. 59 of the Act (as a local service).

- c) Streetlights on non-arterial roads external to development needed to solely support a specific development parcel or required to link with the area to which the plan relates are considered part of a complete street and included as a direct developer responsibility under s. 59 of the Act (as a local service).

5) Transportation Related Pedestrian and Cycling Facilities

- a) Sidewalks, multi-use trails/paths and bike lanes, inclusive of all associated infrastructure, located within arterial roads, regional roads and provincial highway corridors as identified by the City's Transportation Master Plan and are considered part of a complete street and included in DCs. Notwithstanding the foregoing, where projects may arise that are not formally identified in the City's Official Plan or identified as forming part of the Network within the Transportation Master Plan, these elements will be funded through DCs should the associated road segment be deemed eligible for inclusion in DCs.
- b) Sidewalks, multi-use trails/paths and bike lanes, inclusive of all required infrastructure, located within or linking to non-arterial road corridors internal to development are considered part of the complete street and are included as a direct developer responsibility under s. 59 of the Act.
- c) Other sidewalks, multi-use trails/paths and bike lanes, inclusive of all required infrastructure, located within non-arterial road corridors external to development and needed to support a specific development parcel or required to link with the area to which the plan relates are a direct developer responsibility under s.59 of the Act as a local service.
- d) New multi-use trails, inclusive of all land (where associated with a transportation corridor and not meeting the definition of 'land for parks'), easements and required infrastructure that forms part of the municipality's Network as identified by the Transportation Master Plan shall be included in DC calculations. Notwithstanding the foregoing, new multi-use trails/paths located within a development are a direct developer responsibility.

6) Noise Abatement Measures

- a) Noise abatement measures external and internal to development where it is related to, or a requirement of a specific development, are a direct developer responsibility under s.59 of the Act.
- b) Noise abatement measures on new roads and road improvements abutting an existing community and unrelated to a specific development may be included as part of road costing funded through DCs.

B. TRANSIT BUS STOPS AND AMENITIES, AND TRANSIT LAY-BYS

Transit bus stops and amenities are a regionally managed service and may be addressed in the Regional DC by-law.

C. PARKLAND DEVELOPMENT

1) Recreational Trails

- a) Recreational trails and their associated infrastructure (landscaping, bridges, trail surface, etc.) may be cost-shared in the municipal park DCs if external to a subdivision or shall be a direct developer responsibility if internal to a subdivision under s. 59 of the Act as a local service.

2) Parkland

- a) Parkland development for City and Community parks shall be included in the municipal parkland DCs.
- b) For Local Parks, land dedication and/or funding is a direct developer responsibility in accordance with applicable City standards, policies and by-laws, as amended (including the CBC by-law) and the Planning Act, as amended. Municipal park DCs and direct developer contributions shall be apportioned as necessary to enable the development of local parks at the City's sole discretion.
- c) Program facilities, amenities, and furniture, within parkland may be included in DCs unless internal to a site plan or subdivision development.

3) Landscape Buffer Blocks, Features, Cul-de-sac Islands, Berms, Grade Transition Areas, Retaining Walls, Walkway Connections, Open Space

The cost of developing all landscape buffer blocks, landscape features, cul-de-sac islands, berms, grade transition areas, retaining walls, walkway connections, open space and other remnant pieces of land conveyed to the municipality shall be a direct developer responsibility as a local service. Such costs include but are not limited to:

- a) pre-grading, sodding or seeding, supply and installation of amended topsoil, landscape features, perimeter fencing and amenities and all planting;
- b) fencing on public lands as directed by the City.

4) Natural Heritage System (NHS)

Natural heritage system features include items such stream corridors, natural buffers for woodlots, forested areas and wetland remnants.

The following items, constructed to City requirements, are a direct developer responsibility as a local service provision, including but not limited, to:

- a) Riparian planting and landscaping requirements (as required by the City, the Grand River Conservation Authority or other authorities having jurisdiction) as a result of creation of, or construction near the NHS and associated buffers; and
- b) Perimeter fencing of the NHS located on public property side of any adjacent land uses.

Development driven water feature or creek upgrades downstream of growth are typically included in the DC calculation as permitted under the Act.

D. UNDERGROUND SERVICES (STORMWATER, WATER, SANITARY SEWERS) AND STORMWATER MANAGEMENT

Underground services (typically linear infrastructure for stormwater, water, and sanitary services) within the road allowance are not included in the cost of road infrastructure and are treated separately. The funding responsibility for such services, as well as stormwater management ponds and pumping stations which are undertaken as part of new developments or redevelopments, will be determined in accordance with the following principles:

- 1) The costs of the following items shall be direct developer responsibilities as a local service:
 - a) all underground services internal to a development, including storm, water and sanitary services unless oversized to enable servicing another specific development parcel;
 - b) service connections from existing underground services to a development;
 - c) new underground services or upgrading existing underground services external to the development if the services are required to service the development. If external services are required by two or more developments, the developer for the first development will be solely responsible for the cost of the external services and solely responsible for securing cost-sharing or reimbursement arrangements with others;
 - d) stormwater management facilities required by the development including all associated infrastructure such as but not limited to inlet and outlet structures, fore bays, valves, landscaping and fencing;
 - e) water booster pumping stations, reservoir pumping stations and/or sanitary pumping stations serving individual or multiple developments;
 - f) dedication of all lands and easements required for stormwater management facilities and pumping stations, including but not limited to any lands deemed necessary by the City to provide adequate buffering from such facilities and stations;

- g) pipe diameter of any service larger than the specified diameters to service the subject development, and be subject to negotiation for cost-sharing between the developer and the City;
 - h) Upgrades to existing municipal pump stations and stormwater management facilities to service the specific development.
- 2) The costs of infrastructure upsizing shall typically be paid through DCs unless there is a direct net benefit to a larger-scale development. Upsizing is the incremental cost between the service size required for the subject development and the larger size required for additional future developments identified in the DC Background study. Some examples include but are not limited to:
- a) external underground services involving trunk infrastructure and pipe sizes exceeding 300 mm for water and sanitary services and 900 mm for stormwater services.
- 3) Stormwater Management Additional Considerations:
- a) Stormwater facilities for quality and/or quantity management, including downstream erosion works, inclusive of land and all associated infrastructure, such as landscaping and perimeter fencing are a direct developer responsibility under s.59 of the Act as a local service.
 - b) Erosion and sediment control works, inclusive of all restoration requirements, related to the development, including those required for the protection of downstream watercourses, are a direct developer responsibility under s. 59 of the Act as a local service.
 - c) Some costs of the following shall be payable through DCs, including, but not limited to:
 - Oversizing of pond capacity, outlet structures and winter bypass systems based on contributing impervious area, to accommodate runoff from new, widened, extended or upgraded roads that are funded as a DC project, but excluding land; and
 - Oversizing of pond capacity, outlet structures and winter bypass systems to service external drainage areas in accordance with a City approved Stormwater Master Plan, but excluding land.

E. SPECIAL SERVICING REQUESTS

On a case-by-case basis, the City will consider requests by developers to install, independently and at their sole expense, municipal services that would be necessary to supply capacity for their urban intensification and development project and not budgeted for in the City's DC by-law or forecast period. In such circumstances, the developer would need to make a written request to the City, with supporting engineering analysis to justify the extension or upgrading of municipal

services. If accepted by the City, a special servicing arrangement may be executed through a development agreement or special servicing agreement to accommodate the desired schedule for construction of new sewer, watermain and/or storm services, assuming that applicable planning and other governmental approvals have been obtained in advance (e.g. zone change approved by Council), and to determine if any trigger for reimbursement may be applicable to the project. The purpose of such special servicing would be to allow a developer to advance works necessary to support their development where the City has no financial capacity or work program established to provide those same services.

F. FUTURE ASSETS CONSTRUCTED BY DEVELOPERS

All infrastructure assets constructed by developers must be designed in accordance with:

- a) the City's Comprehensive Engineering and Landscape Manual, as amended or replaced from time to time and
- b) any other applicable provincial and regional specifications and standards such as those published by the MECP, GRCA, OPS, MEA and Regional Municipality of Waterloo, as amended or replaced from time to time.

Appendix H

Detailed Project Sheets and Map

DETAILED PROJECT SHEETS AND MAP

[Link to Sheets and Map](#)