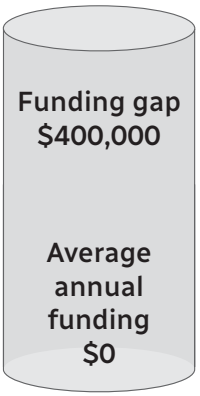


Cemeteries

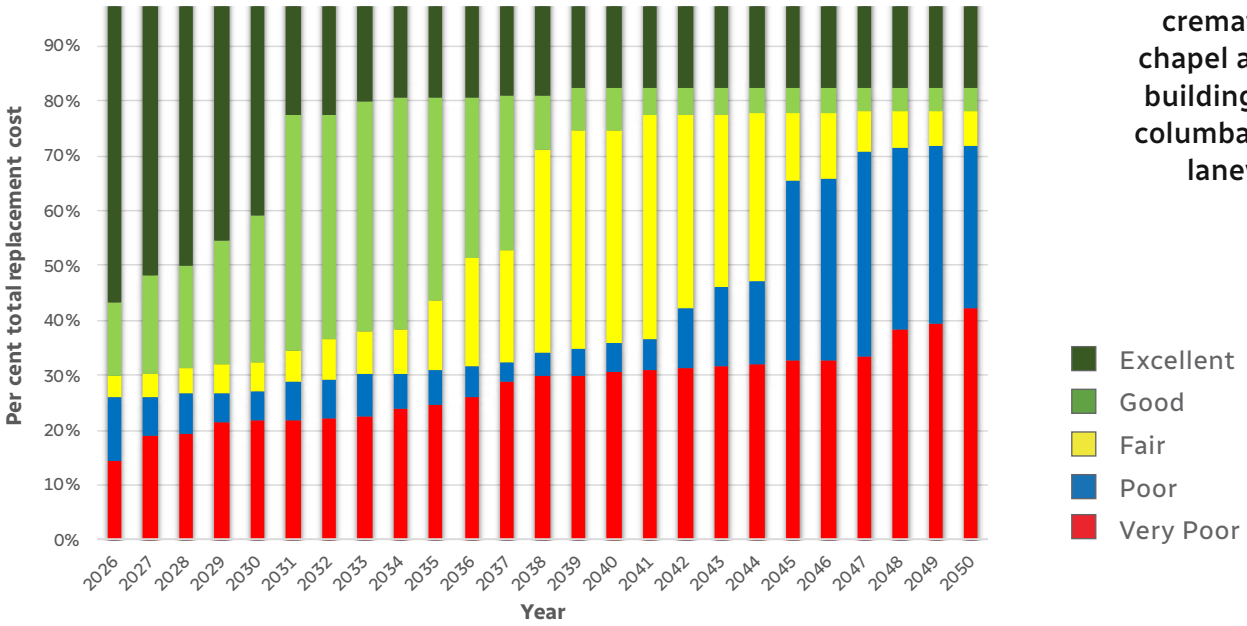
Total asset replacement value	**$18.5 million**
Current condition	**FAIR**
Projected condition in 25 years	**VERY POOR**
Annual funding needed to meet target performance	**$400,000**
Annual average funding	**$0**
Annual funding gap	**$400,000**
Funding source	**User fees**
Data maturity level	**Medium**



Annual funding needed: $400,000

Two cemeteries including crematorium, chapel and other buildings, trees, columbarium and laneways.

Projected annual performance of cemetery assets



A FEATURED STORY

Supporting families through Cemetery Services

Cemetery and burial services continue to provide an essential community function, supporting families with care, dignity and compassion during difficult times. Administrative and client service staff play an important role in guiding families through burial arrangements, service coordination and general inquiries. The cemetery services office offers a welcoming and respectful environment, including dedicated family and meeting spaces that provide comfort and privacy for conversations and planning.

CURRENT STRATEGY



The city owns two cemeteries which includes assets such as trees, walking paths, an administrative building, a chapel and a crematorium. It is important to note that fleet and associated equipment (e.g. mini excavator, Gators, zero turn mowers etc.) is captured under the fleet asset class. The cemeteries are a user fee funded asset. The current funding model will experience significant funding challenges and a future detailed assessment of the sustainability of an enterprise model will need to be examined.

Cemetery assets are replaced when they fall below the target performance for the respective component. The buildings, which have the greatest impact on our cemetery service delivery, have higher performance standards than other parts, such as the trees or walking paths. The buildings are typically rehabilitated through the replacement or refurbishment of individual components or groups of components. Each component has an industry-accepted estimated service life that is combined with observations about the condition of each component during site investigations. The estimated service life for all our cemetery assets ranges between 5 and 200 years.

ASSET PERFORMANCE

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

Approximately 74% of our cemeteries assets are currently considered in fair or better performance. With the current level of funding, we anticipate the percentage of cemetery assets with fair or better profile to decrease to 28% by 2050.

Based on the best available cemetery asset data, deterioration rates and 2024-2026 capital budget and 2027-2033 capital forecast, it is estimated that cemeteries assets have an annual infrastructure funding gap of $400,000.

74%

Per cent of cemeteries assets with a fair or better performance.

LEVELS OF SERVICE

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



COMMUNITY LEVELS OF SERVICE

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

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

TECHNICAL LEVELS OF SERVICE

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

SERVICE ATTRIBUTE	QUANTITATIVE METRICS	2024	2025
Reliability	Percent (%) of Cemeteries assets that are in fair or better condition	76%	74%
	For paved roads in the cemetery, the average pavement condition index value.	82	89
Environmental Stewardship	Annual electricity consumption (kWh)	1,566	1,409
	Annual natural gas consumption (cubic meters)	40,284	81,010
	Annual greenhouse gas emissions (GHG), tonnes of carbon dioxide equivalent (tonnes CO2e)	77	156

The information presented here is based on the best available asset inventory and condition data as of March 2026, as well as funding details from the 2024-2026 approved capital budget and the 2027-2033 capital forecast.

Ownership of crematorium equipment is transferred effective January 2026 and will be removed from future reporting.

The forecasting model allows staff to project the condition of City assets over a 25-year timeframe and therefore all funding is based on a 25-year average.