

## Schedule 1 to Chapter 669 of the Municipal Code (Climate Change Goals and Governance)

### Purpose

1. The purpose of this Schedule is to clarify the required elements of certain reports, taking into account the expert guidance on scientific and governance principles for cities and other non-state actors to follow in pursuing *net zero emissions* commitments referred to in the preamble of Chapter 669 of the Municipal Code (Climate Change Goals and Governance).

### Defined terms

2. Defined terms in Chapter 669 of the Municipal Code have the same meaning in this Schedule.
3. For this Schedule, the following terms shall have the following meanings:
  - a. ZERO CARBON TRANSITION PLAN means a costed plan that outlines how a building will adapt over time to remove fossil fuel combustion from building operations.
  - b. ZERO EMISSION VEHICLE or ZEV means an automobile that is an electric vehicle, a plug-in hybrid electric vehicle or a fuel cell vehicle that meets or exceeds the requirements for ZEVs in the *Passenger Automobile and Light Truck Greenhouse Gas Emission Regulations* (SOR/2010-201).

### Community emissions sources: Advanced Plan

4. The Advanced Plan referred to in Chapter 669, sub-article § 669-4, K(1) must contain:
  - a. A description of the scopes of emissions addressed by actions in the plan;
  - b. Projections of *greenhouse gas emissions* from *Community emission sources* over the 2026-2030 period, considering action by other levels of government, relevant social, economic and technological trends, and action by the City of Toronto, which analysis may include different scenarios;
  - c. A description of the methodology and data used for the projections of *greenhouse gas emissions* from *Community emission sources* over the 2026-2030 period, and any significant limitations or uncertainties;

- d. A description of each City action that, in the opinion of the Executive Director, Environment & Climate Division, is expected to significantly reduce *greenhouse gas* emissions from *Community emission sources* over the 2026-2030 period, including:
    - i. A summary of the action and how it reduces *greenhouse gas* emissions;
    - ii. The Division, Agency or Corporation responsible for leading development and/or implementation of the action;
    - iii. Where feasible, a quantified estimate in CO<sub>2</sub>e of the *greenhouse gas* emission reduction resulting from the action over the 2026-2030 period, including an estimate of when the action will begin to reduce *greenhouse gas* emissions;
      - (a) A description of the methodology and data used for the quantified estimate, and any significant limitations or uncertainties;
    - iv. Where a quantified estimate is not feasible, a qualitative estimate of the *greenhouse gas* emission reduction resulting from the action over the 2026-2030 period, including an estimate of when the action will begin to reduce *greenhouse gas* emissions;
    - v. An estimate of the budgetary costs necessary to enable the *greenhouse gas* emission reduction estimated for the action over the 2026-2030 period;
    - vi. An estimate of any budgetary savings and revenue generated by the action over the 2026-2030 period;
  - e. A summary of the actions by the federal and provincial governments that, in the opinion of the Executive Director, Environment & Climate Division, are expected to significantly reduce *greenhouse gas* emissions from *Community emission sources* over the 2026-2030 period;
  - f. A summary of the key dependencies including but not limited to internal and external funding needs and any jurisdictional constraints; and
  - g. A plan for addressing the key dependencies.
5. The Executive Director, Environment & Climate, may create a template for the Advanced Plan.

#### Corporate emission sources – Buildings: Advanced Plans, Progress Reports & Achievement Reports

6. The Advanced Plan referred to in Chapter 669, sub-article § 669-4, O(1) must contain:

- a. The scopes of emissions addressed by actions in the plan;
  - b. The shares of the 2026-30 *greenhouse gas* emissions budget for *Corporate emission sources – Buildings* as allocated among portfolios of buildings;
  - c. A summary of the actions to be taken that, in the opinion of the Executive Director, Corporate Real Estate Management, and President and Chief Executive Officer, Toronto Community Housing Corporation, are expected to significantly reduce *greenhouse gas* emissions from *Corporate emission sources - Buildings* over the 2026-2030 period;
  - d. An estimate of the funding and human resources necessary to complete a *zero carbon transition plan* for each building within each portfolio of buildings by December 31, 2027;
  - e. A summary of the key dependencies including but not limited to internal and external funding needs and any jurisdictional constraints;
  - f. A plan for addressing the dependencies;
  - g. As separate attachments, an Accountability Plan signed by the Executive Director, Corporate Real Estate Management and the head of each Division, Agency or Corporation exercising some control over a portfolio of buildings, but not Toronto Community Housing Corporation, which Accountability Plans must include:
    - i. a description of the roles and responsibilities for developing, implementing and maintaining *greenhouse gas* emission reduction projects, including responsibilities for making necessary budgetary requests and/or external funding requests;
    - ii. a description of the training, if any, that staff involved in developing, implementing and maintaining capital and operational *greenhouse gas* emission reduction projects will receive;
    - iii. confirmation that the funding and human resources necessary to complete a *zero carbon transition plan* for each building within the buildings portfolio by December 31, 2027 is in place or will be sought in the 2026 budget.
    - iv. a description of the roles and responsibilities for reporting on the *greenhouse gas* emission reduction results of projects within the buildings portfolio.
7. The Executive Director, Environment & Climate, may assist the Executive Director, Corporate Real Estate Management, and President and Chief Executive Officer, Toronto Community Housing Corporation in creating templates for the Advanced Plan or Accountability Plans.

8. The Progress Report referred to in Chapter 669, sub-article § 669-4, P(1) must contain:
  - a. an accounting of the total emissions of *Corporate emission sources – Buildings* up to that point; and
  - b. an estimate of whether the 2026-30 *greenhouse gas* emissions budget for *Corporate emission sources – Buildings* will be achieved, including consideration of information and data from the *zero carbon transition plan* completed for each building.
9. The Achievement Report referred to in Chapter 669, sub-article § 669-4, Q(1) must contain:
  - a. an accounting of the total *greenhouse gas* emissions of *Corporate emission sources – Buildings* during the 2026-30 period;
  - b. if a portfolio of buildings exceeded its allocated share of the 2026-30 *greenhouse gas* emissions budget for *Corporate emission sources – Buildings*, an analysis of the reasons why and the steps being taken to address those reasons in the 2031-36 period from the Division, Agency or Corporation exercising control over that portfolio;
  - c. if the total *greenhouse gas* emissions exceeded the 2026-30 *greenhouse gas* emissions budget for *Corporate emission sources – Buildings*, an analysis of the reasons why and the steps being taken to address those reasons in the 2031-36 period;
  - d. a summary of the actions taken during the 2026-30 period that significantly reduced *greenhouse gas* emissions from *Corporate emission sources - Buildings* over the 2026-2030 period, including the capital and operational spending and external funding directed toward those actions, the value of any operational savings realized or to be realized as a result of the actions, and the training and process-alignment work that supported those actions;

#### Corporate emission sources – Transportation: Advanced Plans, Progress Reports & Achievement Reports

10. The Advanced Plan referred to in Chapter 669, sub-article § 669-4, W(1) must contain:
  - a. The scopes of emissions addressed by actions in the plan;
  - b. The shares of the 2026-30 *greenhouse gas* emissions budget for *Corporate emission sources – Transportations* as allocated among the City fleets, including all City Divisions, Agencies or Corporations managing City vehicles.
  - c. A summary of the actions to be taken that, in the opinion of the General Manager, Fleet Services, are expected to significantly reduce *greenhouse gas* emissions from *Corporate emission sources - Transportation* over the 2026-2030 period;

- d. A summary of the key dependencies including but not limited to internal and external funding needs and any jurisdictional constraints;
  - e. A plan for addressing the dependencies;
  - f. As separate attachments, an Accountability Plan signed by the heads of Fleet Services, Toronto Transit Commission, Toronto Police Service, Toronto Fire Services, Toronto Paramedic Services, Exhibition Place, Toronto Zoo, and Toronto Parking Authority, which Accountability Plan must include:
    - i. a description of the roles and responsibilities for securing the necessary funding to implement and maintain capital and operational projects related to the procurement of zero emission vehicles and necessary related infrastructure;
    - ii. a description of the training, if any, that staff involved related to the procurement of zero emission vehicles and necessary related infrastructure will receive; and
    - iii. a description of the roles and responsibilities for reporting on the *greenhouse gas* emission reduction results of the procurement of zero emission vehicles and necessary related infrastructure.
11. For greater certainty, relevant information included in reporting on the Sustainable City of Toronto Fleets Plan may be used to satisfy some or all of the elements set out in section 10.
12. The Executive Director, Environment & Climate, may assist the General Manager, Fleet Services in creating templates for the Advanced Plan or Accountability Plans.
13. The Progress Report referred to in Chapter 669, sub-article § 669-4, X(1) must contain:
- a. an accounting of the total emissions of *Corporate emission sources – Transportation* up to that point; and
  - b. an estimate of whether the 2026-30 *greenhouse gas* emissions budget for *Corporate emission sources – Buildings* will be achieved.
14. The Achievement Report referred to in Chapter 669, sub-article § 669-4, Y(1) must contain:
- a. an accounting of the total emissions of *Corporate emission sources – Transportation* during the 2026-30 period;
  - b. if the total emissions exceeded the 2026-30 *greenhouse gas* emissions budget for *Corporate emission sources – Transportation*, a statement of the reasons why and the steps being taken to address those reasons in the 2031-36 period;

- c. a summary of the actions taken during the 2026-30 period that significantly reduced *greenhouse gas* emissions from *Corporate emission sources - Transportation* over the 2026-2030 period, including the capital and operational spending and external funding directed toward those actions, and the value of any operational savings realized or to be realized as a result of the actions;

## Carbon Budget Report

15. The Carbon Budget Report referred to in Chapter 669, sub-article § 669-4, HH(1) must contain:

- a. An estimate of the total impact of the actions on the City's ability to achieve its *greenhouse gas* emission reduction targets and emissions budgets; and
- b. For each individual action, the:
  - i. The Division, Agency or Corporation responsible for leading development and/or implementation of the action;
  - ii. Current year capital budget amount and 10-year capital plan amount;
  - iii. Current year operating budget amount;
  - iv. An estimate of operating budget savings, if any, expected to result from the action;
  - v. An estimate of revenue, if any, expected to result from the action;
  - vi. Where feasible, a quantified estimate in CO<sub>2</sub>e of the *greenhouse gas* emission reduction resulting from the action in the current year and any future emissions budget periods;
    - (a) A description of the methodology and data used for the quantified estimate, and any significant limitations or uncertainties;
  - vii. Where a quantified estimate is not feasible, a qualitative estimate of the *greenhouse gas* emission reduction resulting from the action in the current year and any future emissions budget periods;
  - viii. A summary of the key dependencies including but not limited to internal and external funding needs and any jurisdictional constraints;
  - ix. A plan for addressing the dependencies;
- c. Data on key performance indicators that are relevant, in the opinion of the Executive Director, Environment & Climate, to achieving the TransformTO Net Zero Strategy goals and *net zero emissions* by 2040;

- d. Any other information that is relevant in the opinions of the Chief Financial Officer and Treasurer, and Executive Director, Environment & Climate.
- e. Where the Carbon Budget Report immediately follows a City of Toronto election, information for the new Council on the status of progress towards the targets and emissions budgets set out in articles § 669-2 and § 669-4 of Chapter 669 of the Municipal Code respectively, the actions and investments needed to address any gaps in progress, and requests for confirmation of continued or enhanced support for the actions and investments.