Chapter 669

CLIMATE CHANGE GOALS AND GOVERNANCE

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[History: Adopted by the Council of the City of Toronto on June 18, 2023 by By-law 600-2023. Amendments noted where applicable.]

General References
City of Toronto Act, 2006 – See S.O. 2006, c. 11.

Article 1
Definitions

§ 669-1.1. Definitions.

For this chapter, the following terms shall have the following meanings:

ABSOLUTE ZERO EMISSIONS means the state whereby an organization or jurisdiction has achieved zero greenhouse gas emissions from sources attributable to that organization or jurisdiction in a given year (i.e. no residual emissions).

CARBON DIOXIDE EQUIVALENT or CO₂e means a single unit of measurement that allows for the impact of different emissions of greenhouse gas emissions to be evaluated on a common basis.

CARBON REMOVAL means a human activity that removes carbon dioxide from the atmosphere, coupled with short-term carbon storage (e.g. storage of carbon in a biological system like a forest or soils) or long-term carbon storage (e.g. storage of carbon within a geological system like an underground saline formation or mineralization of carbon dioxide into solid carbonate).
CITY OF TORONTO SECTOR-BASED GREENHOUSE GAS EMISSIONS INVENTORY means the annual inventory of greenhouse gas emissions in Toronto published by the City of Toronto prepared in accordance with a recognized methodology that is updated from time to time. For greater certainty, the inventory data for past years shall be taken from the most recent inventory publication, including any retrospective revisions due to updated emission factors or for any other reason.

COMMUNITY EMISSION SOURCES means all sources of greenhouse gas emissions that are included in the City of Toronto Sector-based Greenhouse Gas Emissions Inventory, excluding Corporate emission sources.

CORPORATE EMISSION SOURCES means all sources of greenhouse gas emissions attributable to the Corporation that are included in the City of Toronto Sector-based Greenhouse Gas Emissions Inventory.

CORPORATE EMISSION SOURCES - BUILDINGS means all Corporate emission sources within the sub-sectors labelled City Facilities and Buildings and Social Housing.

CORPORATE EMISSION SOURCES - TRANSPORTATION means all Corporate emission sources within the sub-sector labelled Transportation.

CORPORATION means the Corporation of the City of Toronto including all Agencies, Boards and Corporations.

EMISSIONS BUDGET means the targeted total amount of greenhouse gas emissions for a specified set of sources over a specified period of time.

EMISSION REDUCTION means a reduction in the amount of greenhouse gas entering the atmosphere because of activities that avoid or reduce emissions, with or without storage.

GREENHOUSE GAS or GHG means carbon dioxide (CO$_2$), methane (CH$_4$), and/or nitrous oxide (N$_2$O).

NET ZERO EMISSIONS means the state whereby an organization or jurisdiction's human-caused emissions of greenhouse gas into the atmosphere are balanced by equivalent human-caused carbon removal from the atmosphere, or removals of other greenhouse gas, where this balancing is like-for-like in terms of warming impact and timescale, as determined by Global Warming Potentials, and storage durability.

NET ZERO STRATEGY means the City of Toronto's Transform TO Net Zero Strategy to achieve net zero emissions, endorsed by Toronto City Council at its meeting of December 15, 16, and 17, 2021 in Item 2021.IE26.16, or any other successor strategies.

OFFSET CREDIT means a credit representing one metric tonne of carbon dioxide equivalent (CO$_2$e) of emission reduction or carbon removal that can be transacted between two parties, whether or not the credit is registered on a registry.
RESIDUAL EMISSIONS means the greenhouse gas emissions from sources attributable to an organization or jurisdiction that remain on an annual basis after all feasible means to reduce those emissions have been exhausted before the target date for achieving net zero emissions.

Article 2
Net Zero Strategy

§ 669-2.1. Targets.

In taking action to reduce greenhouse gas emissions from Community emission sources and Corporate emission sources, the Corporation seeks to achieve the following targets:

A. By 2025
   (1) Greenhouse gas reductions from Community emission sources of 45 percent below 1990 levels.

B. By 2030
   (1) Greenhouse gas reductions from Community emission sources of 65 percent below 1990 levels, and in pursuing this target the Corporation seeks to achieve the following sectoral goals:
      (a) Homes and Buildings
          (i) All new homes and buildings will be designed and built to be near zero greenhouse gas emissions;
          (ii) Greenhouse gas emissions from existing buildings will be cut in half, from 2008 levels;
      (b) Energy
          (i) 50 percent of community-wide energy comes from renewable or low-carbon sources;
          (ii) 25 percent of commercial and industrial floor area is connected to low carbon thermal energy sources;
      (c) Transportation
          (i) 30 percent of registered vehicles in Toronto are electric;
          (ii) 75 percent of school/work trips under 5km are walked, biked or by transit;
(d) Waste

(i) 70 percent residential waste diversion from the City of Toronto's waste management system; and

(ii) Identify pathways to more sustainable consumption in City of Toronto operations and in Toronto's economy.

(2) Greenhouse gas reductions from Corporate emission sources of 65 percent below 2008 levels, and in pursuing this target the Corporation seeks to achieve the following sectoral goals:

(a) All City Agency, Corporation and Division-owned new developments are designed and constructed to applicable Toronto Green Standard Version 4 standard achieving zero carbon emissions, beginning in 2022;

(b) Greenhouse gas emissions from City-owned buildings are reduced by 60 percent from 2008 levels; by 2040, City-owned buildings reach net zero greenhouse gas emissions;

(c) All City-owned facilities have achieved zero waste;

(d) Generate and utilize 1.5 Million Gigajoules of energy from biogas;

(e) Approximately 107,700 tonnes CO₂e per year are reduced through Organics Processing with Renewable Energy and Landfill Gas Utilization;

(f) 50 percent of the City-owned fleet is transitioned to zero-emissions vehicles; and

(g) 50 percent of the TTC bus fleet is zero-emissions.

C. By 2040

(1) Community emission sources and Corporate emission sources are net zero emissions.


A. Interim Targets

Achievement of the targets set out in § 669-2.1A(1), B(1) and B(2) shall be assessed by the City Manager, or designate, based on emissions of greenhouse gas from Community emission sources and Corporate emission sources in the target years, as the case may be, exclusive of any offset credits held by the Corporation.
B. Achievement of Net Zero Emissions Target

(1) The primary objective in pursuing the target of net zero emissions by 2040 set out in § 669-2.1C(1) is to reduce emissions from Community emission sources and Corporate emission sources to as close to absolute zero emissions as feasible by 2040.

(2) The City shall have regard to the Net Zero Strategy, and any successor strategies, in all planning and management activities for the reduction of greenhouse gas emissions.

(3) Achievement of net zero emissions from Corporate emission sources in 2040 and subsequent years shall be assessed based on the Corporation balancing any residual emissions from Corporate emission sources with an equivalent amount of carbon removal.

(a) The Corporation shall act to ensure any residual emissions from Corporate emission sources in 2040 and subsequent years are balanced with an equivalent amount of carbon removal; and

(b) The Executive Director, Environment and Climate, shall bring forward for adoption by City Council a policy to further clarify the process by which the Corporation will balance its residual emissions.

(4) Achievement of net zero emissions from Community emission sources in 2040 and subsequent years shall be assessed based whether any residual emissions from Community emission sources are balanced with an equivalent amount of carbon removal.

(a) No act shall be taken by or on behalf of the Corporation to balance residual emissions from Community emission sources without authority granted by City Council for that purpose.

§ 669-2.3. Carbon Accountability.

A. Purpose

The purpose of this article is to:

(1) Define the greenhouse gas emissions budgets consistent with an equitable approach to achieving the City's greenhouse gas reduction targets set out in § 669-2.1; and

(2) Prescribe related planning, reporting, and prioritization processes that enable transparency and accountability in pursuit of the City's greenhouse gas reduction targets and emissions budgets.
B. Establishing Emissions budgets

(1) The greenhouse gas emissions budget for Community emission sources is 53,060,555 tonnes CO$_2$e between 2026-2030.

(2) No later than June 30, 2025, the City Manager, or designate, shall bring forward for adoption by City Council emissions budgets for Community emission sources for the periods between 2031-2035 and 2036-2040, considering the recommendation of the Executive Director, Environment and Climate.

(a) Any amount of CO$_2$e that exceeded the 2026-2030 greenhouse gas emissions budget shall be subtracted from the 2031-2035 emissions budget; and

(b) Any amount of CO$_2$e that exceeded the 2031-2035 greenhouse gas emissions budget shall be subtracted from the 2036-2040 emissions budget.

(3) The greenhouse gas emissions budget for Corporate emission sources is 2,016,471 tonnes CO$_2$e between 2026-2030.

(4) No later than June 30, 2025, the City Manager, or designate, shall bring forward for adoption by City Council emissions budgets for Corporate emission sources for the periods between 2031-2035 and 2036-2040, considering the recommendation of the Executive Director, Environment and Climate.

(a) Any amount of CO$_2$e that exceeded the 2026-2030 greenhouse gas emissions budget shall be subtracted from the 2031-2035 emissions budget; and

(b) Any amount of CO$_2$e that exceeded the 2031-2035 greenhouse gas emissions budget shall be subtracted from the 2036-2040 emissions budget;

(5) The recommendation of the Executive Director, Environment and Climate, for the 2031-2035 and 2036-2040 emissions budgets shall include an estimate of residual emissions from Community emission sources and Corporate emission sources in 2040.

(6) No later than December 31, 2024, the City Manager, or designate, shall bring forward for adoption by City Council 2026-2030 greenhouse gas emissions budgets for Corporate emission sources - Buildings and Corporate emission sources - Transportation, considering the opinions of the Executive Director, Environment and Climate, the Executive Director, Corporate Real Estate Management, the President and Chief Executive Officer, Toronto Community Housing Corporation, the General Manager, Fleet Services, and the Chief Executive Officer, Toronto Transit Commission.
(a) The 2026-2030 greenhouse gas emissions budgets for Corporate emission sources - Buildings and Corporate emission sources - Transportation must not add up to more than 85 percent of the 2026-2030 greenhouse gas emissions budget for Corporate emission sources.

(7) No later than December 31, 2029, the City Manager, or designate, shall bring forward for adoption by City Council 2031-2035 greenhouse gas emissions budgets for Corporate emission sources - Buildings and Corporate emission sources - Transportation, considering the opinions of the Executive Director, Environment and Climate, the Executive Director, Corporate Real Estate Management, the President and Chief Executive Officer, Toronto Community Housing Corporation, the General Manager, Fleet Services, and the Chief Executive Officer, Toronto Transit Commission.

(8) No later than December 31, 2034, the City Manager, or designate, shall bring forward for adoption by City Council 2036-2040 greenhouse gas emissions budgets for Corporate emission sources - Buildings and Corporate emission sources - Transportation, considering the opinions of the Executive Director, Environment and Climate, the Executive Director, Corporate Real Estate Management, the President and Chief Executive Officer, Toronto Community Housing Corporation, the General Manager, Fleet Services, and the Chief Executive Officer, Toronto Transit Commission.

(9) Achievement of the greenhouse gas emissions budgets set out in this article shall be assessed based on the sum of total annual emissions of greenhouse gas in the relevant years from Community emission sources, Corporate emission sources - Buildings, or Corporate emission sources - Transportation, as the case may be, exclusive of any offset credits held by the Corporation.

C. Planning and Reporting - Community Emissions budgets

(1) No later than June 30, 2025, the City Manager, or designate, and the Chief Financial Officer and Treasurer, considering the advice of the Executive Director, Environment and Climate, shall provide to City Council an Advanced Plan for actions to achieve the 2030 greenhouse gas emission reduction targets set out in § 669-2.1B(1) and the greenhouse gas emissions budget for Community emission sources for the period between 2026-2030.

(a) The Advanced Plan must contain the information set out in Appendix A to this Chapter.

(2) No later than December 31, 2029, the City Manager, or designate, and the Chief Financial Officer and Treasurer, considering the advice of the Executive Director, Environment and Climate, shall provide to City Council an Advanced Plan for actions to achieve the greenhouse gas emissions budget for Community emission sources for the period between 2031-2035.
(a) The Advanced Plan must contain all the information specified in § 669-2.3C(1)(a), but in respect of the period between 2031-2035; and

(b) If, in the opinion of the Executive Director, Environment and Climate, greenhouse gas emissions for the period between 2026-2030 are expected to exceed the 2026-2030 greenhouse gas emissions budget for Community emission sources, the Advanced Plan must contain information on additional actions to reduce greenhouse gas emissions in the 2031-2035 period equal to the level of expected exceedance.

(3) No later than December 31, 2034, the City Manager, or designate, and the Chief Financial Officer and Treasurer, considering the advice of the Executive Director, Environment and Climate, shall provide to City Council an Advanced Plan for actions to achieve the 2040 net zero emissions set out in § 669-2.1C(1) and the greenhouse gas emissions budget for Community emission sources for the period between 2036-2040.

(a) The Advanced Plan must contain all the information specified in § 669-2.3.C(1)(a), but in respect of the period between 2036-2040; and

(b) If, in the opinion of the Executive Director, Environment and Climate, greenhouse gas emissions for the period between 2031-2035 are expected to exceed the 2031-2035 greenhouse gas emissions budget for Community emission sources, the Advanced Plan must contain information on additional actions to reduce greenhouse gas emissions in the 2036-2040 period equal to the level of expected exceedance.

(4) The City Manager, or designate, and the Chief Financial Officer and Treasurer, or their delegates, shall consult residents, businesses and other appropriate stakeholders when developing the Advance Plans referred to in § 669-2.3.C(1), (2) and (3).

(a) Before an Advanced Plan has been added to the agenda of City Council or any committee reporting to City Council, the Climate Advisory Group must be provided at least two in-person consultations with the City Manager, or designate, and the Chief Financial Officer and Treasurer, or their delegates; and

(b) After an Advanced Plan has been added to the agenda of City Council or any committee reporting to City Council but before any vote by City Council in respect of the Advance Plan, the Climate Advisory Group must be provided at least one in-person consultation with the City Manager, or designate, and the Chief Financial Officer and Treasurer, or their delegates;
D. Planning and Reporting - Corporate Buildings Emissions budgets

(1) No later than June 30, 2025, the City Manager, or designate, shall bring forward for consideration by City Council an Advanced Plan for actions to achieve the 2026-2030 greenhouse gas emissions budget for Corporate emission sources - Buildings.

(a) The Advanced Plan must contain the information set out in Appendix A to this Chapter.

(2) No later than June 30, 2028, the City Manager, or designate, shall bring forward for consideration by City Council a Progress Report.

(a) The Progress Report must contain the information set out in Appendix A to this Chapter.

(3) No later than December 31, 2031, the City Manager, or designate, shall bring forward for consideration by City Council an Achievement Report.

(a) The Achievement Report must contain the information set out in Appendix A to this Chapter.

(4) No later than June 30, 2030, the City Manager, or designate, shall bring forward for consideration by City Council an Advanced Plan for actions to achieve the 2031-2035 greenhouse gas emissions budget for Corporate emission sources - Buildings.

(a) The Advanced Plan must contain all the information specified in § 669-2.3.D(1), but in respect of the period between 2031-2035;

(5) No later than June 30, 2033, the City Manager, or designate, shall bring forward for consideration by City Council a Progress Report.

(a) The Progress Report must contain all the information specified in § 669-2.3.D(2), but in respect of the period between 2031-2035;

(6) No later than December 31, 2036, the City Manager, or designate, shall bring forward for consideration by City Council an Achievement Report.

(a) The Achievement must contain all the information specified in § 669-2.3.D(3), but in respect of the period between 2031-2035;

(7) No later than June 30, 2035, the City Manager, or designate, shall bring forward for consideration by City Council an Advanced Plan for actions to achieve the 2036-2040 greenhouse gas emissions budget for Corporate emission sources - Buildings.
(a) The Advanced Plan must contain all the information specified in § 669-2.3.D(1), but in respect of the period between 2036-2040.

(8) No later than June 30, 2038, the City Manager, or designate, shall bring forward for consideration by City Council a Progress Report.

(a) The Progress Report must contain all the information specified in § 669-2.3.D(2), but in respect of the period between 2036-2040;

(9) No later than December 31, 2041, the City Manager, or designate, shall bring forward for consideration by City Council an Achievement Report.

(a) The Achievement must contain all the information specified in § 669-2.3.D(3), but in respect of the period between 2036-2040;

E. Planning and Reporting - Corporate Transportation Emissions budgets

(1) No later than June 30, 2025, the City Manager, or designate, shall bring forward for consideration by City Council an Advanced Plan for actions to achieve the 2026-2030 greenhouse gas emissions budget for Corporate emission sources - Transportation.

(a) The Advanced Plan must contain the information set out in Appendix A to this Chapter.

(2) No later than June 30, 2028, the City Manager, or designate, shall bring forward for consideration by City Council a Progress Report.

(a) The Progress Report must contain the information set out in Appendix A to this Chapter.

(3) No later than December 31, 2031, the City Manager, or designate, shall bring forward for consideration by City Council an Achievement Report.

(a) The Achievement Report must contain the information set out in Appendix A to this Chapter.

(4) No later than June 30, 2030, the City Manager, or designate, shall bring forward for consideration by City Council an Advanced Plan for actions to achieve the 2031-2035 greenhouse gas emissions budget for Corporate emission sources - Transportation.

(a) The Advanced Plan must contain all the information specified in § 669-2.3E(1), but in respect of the period between 2031-2035.

(5) No later than June 30, 2033, the City Manager, or designate, shall bring forward for consideration by City Council a Progress Report.
F. Identifying and Prioritizing GHG Reduction Actions - Annual Carbon Budget

(1) Beginning with 2024 and prior to March 31 each year, the City Manager and Chief Financial Officer and Treasurer, considering the opinion of the Executive Director, Environment and Climate, shall provide Action Guidance to all City Divisions, Agencies and Corporations on the sectors where new actions, or enhanced existing actions, to reduce greenhouse gas emissions would significantly contribute to achieving the City's greenhouse gas reduction targets and emissions budgets.

(a) For greater certainty, the Action Guidance may include information on the types of actions that have potential to significantly reduce greenhouse gas emissions in those sectors, whether or not those types of actions have been the subject of previous Council direction for study or reporting.

(2) City Divisions, Agencies and Corporations shall consider the Action Guidance and, prior to June 30 of the same year as § 669-F(1), notify the City Manager, Chief Financial Officer and Treasurer, and Executive Director, Environment and Climate, of any proposal(s) for new or enhanced existing actions to reduce...
greenhouse gas emissions that could be included in capital and/or operating budgets in the following year.

(3) Prior to the submission of budget proposals to Council, the Chief Financial Officer and Treasurer, and Executive Director, Environment and Climate, shall:

(a) For new actions to reduce greenhouse gas emissions, or enhanced existing actions to reduce greenhouse gas emissions, assist the relevant City Divisions, Agencies or Corporations in developing estimates of the greenhouse gas reduction impact of the actions, where feasible, and capital and/or operating budget impact of the actions; or

(b) For existing actions to reduce greenhouse gas emissions that, in the opinion of the Executive Director, Environment and Climate, may significantly reduce greenhouse gas emissions in Toronto, prepare estimates of the greenhouse gas reduction impact of the actions, where feasible, and capital and/or operating budget impact of the actions.

(4) Concurrent with the submission of budget proposals to Council by City Divisions, Agencies and Corporations, the City Manager and the Chief Financial Officer and Treasurer, assisted by the Executive Director, Environment and Climate, shall submit to Council a Carbon Budget Report addressing collectively the actions included under § 669-2.3F(3)(a) and (b).

(a) The Carbon Budget Report must contain the information set out in Appendix A to this Chapter.

(b) Where the Executive Director, Environment and Climate is of the opinion that an action reviewed under § 669-2.3F(3)(a) or (b) is not likely to significantly reduce greenhouse gas emissions in Toronto, that action shall not be included as part of the Carbon Budget Report.

(5) For greater certainty, City Council approval of funding for the actions addressed in the Carbon Budget Report will be decided via approval of the capital and operating budgets for each City Division, Agency or Corporation designated as leads for each action included in the Carbon Budget Report.
1. **Purpose**

The purpose of this Appendix A 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).

2. **Definitions**

A. Definitions in Chapter 669 of the Municipal Code have the same meaning in this Appendix A.

B. For this Appendix A, the following terms shall have the following meanings:

1. ZEROCARBONTRANSITIONPLAN means a costed plan that outlines how a building will adapt over time to remove fossil fuel combustion from building operations.

2. ZEROMISSIONVEHICLE 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).

3. **Community emissions sources: Advanced Plan**

A. The Advanced Plan referred to in § 669-2.3C(1) must contain:

1. A description of the scopes of emissions addressed by actions in the plan.

2. 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.

3. 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.

4. A description of each City action that, in the opinion of the Executive Director, Environment and Climate, is expected to significantly reduce greenhouse gas emissions from Community emission sources over the 2026-2030 period, including:
(a) a summary of the action and how it reduces greenhouse gas emissions;

(b) the Division, Agency or Corporation responsible for leading development and/or implementation of the action;

(c) where feasible, a quantified estimate in CO$_2$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;

(i) A description of the methodology and data used for the quantified estimate, and any significant limitations or uncertainties;

(d) 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;

(e) an estimate of the budgetary costs necessary to enable the greenhouse gas emission reduction estimated for the action over the 2026-2030 period; and

(f) an estimate of any budgetary savings and revenue generated by the action over the 2026-2030 period.

(5) A summary of the actions by the federal and provincial governments that, in the opinion of the Executive Director, Environment and Climate, are expected to significantly reduce greenhouse gas emissions from Community emission sources over the 2026-2030 period.

(6) A summary of the key dependencies including but not limited to internal and external funding needs and any jurisdictional constraints.

(7) A plan for addressing the key dependencies.

B. The Executive Director, Environment and Climate, may create a template for the Advanced Plan.

4. Corporate emission sources - Buildings: Advanced Plans, Progress Reports and Achievement Reports

A. The Advanced Plan referred to in § 669-2.3D(1) must contain:

(1) The scopes of emissions addressed by actions in the plan.
(2) The shares of the 2026-2030 greenhouse gas emissions budget for Corporate emission sources - Buildings as allocated among portfolios of buildings.

(3) 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.

(4) 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.

(5) A summary of the key dependencies including but not limited to internal and external funding needs and any jurisdictional constraints.

(6) A plan for addressing the dependencies.

(7) 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:

(a) 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;

(b) 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;

(c) 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; and

(d) a description of the roles and responsibilities for reporting on the greenhouse gas emission reduction results of projects within the buildings portfolio.

B. The Executive Director, Environment and 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.
C. The Progress Report referred to in § 669-2.3.D(2) must contain:

   (1) An accounting of the total emissions of Corporate emission sources – Buildings up to that point.

   (2) An estimate of whether the 2026-2030 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.

D. The Achievement Report referred to in § 669-2.3.D(3) must contain:

   (1) An accounting of the total greenhouse gas emissions of Corporate emission sources - Buildings during the 2026-2030 period;

   (2) If a portfolio of buildings exceeded its allocated share of the 2026-2030 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 2031-2036 period from the Division, Agency or Corporation exercising control over that portfolio;

   (3) If the total greenhouse gas emissions exceeded the 2026-2030 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 2031-2036 period; and

   (4) A summary of the actions taken during the 2026-2030 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;

5. Corporate emission sources - Transportation: Advanced Plans, Progress Reports and Achievement Reports

A. The Advanced Plan referred to in § 669-2.3E(1) must contain:

   (1) The scopes of emissions addressed by actions in the plan.

   (2) The shares of the 2026-2030 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.

   (3) 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.

(4) A summary of the key dependencies including but not limited to internal and external funding needs and any jurisdictional constraints.

(5) A plan for addressing the dependencies.

(6) 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:

(a) 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;

(b) 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

(c) 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.

B. 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 1.

C. The Executive Director, Environment and Climate, may assist the General Manager, Fleet Services in creating templates for the Advanced Plan or Accountability Plans.

D. The Progress Report referred to in § 669-2.3.E(2) must contain:

(1) an accounting of the total emissions of Corporate emission sources - Transportation up to that point; and

(2) an estimate of whether the 2026-2030 greenhouse gas emissions budget for Corporate emission sources - Buildings will be achieved.

E. The Achievement Report referred to in § 669-2.3E(3) must contain:

(1) an accounting of the total emissions of Corporate emission sources – Transportation during the 2026-2030 period;
(2) if the total emissions exceeded the 2026-2030 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 2031-2036 period; and

(3) a summary of the actions taken during the 2026-2030 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.

6. Carbon Budget Report

A. The Carbon Budget Report referred to in § 669-2.3F(4) must contain:

(1) 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.

(2) For each individual action, the:

(a) the Division, Agency or Corporation responsible for leading development and/or implementation of the action;

(b) current year capital budget amount and 10-year capital plan amount;

(c) current year operating budget amount;

(d) an estimate of operating budget savings, if any, expected to result from the action;

(e) an estimate of revenue, if any, expected to result from the action;

(f) where feasible, a quantified estimate in CO$_2$e of the greenhouse gas emission reduction resulting from the action in the current year and any future emissions budget periods;

(i) A description of the methodology and data used for the quantified estimate, and any significant limitations or uncertainties;

(g) 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;
(h) a summary of the key dependencies including but not limited to internal and external funding needs and any jurisdictional constraints; and

(i) a plan for addressing the dependencies.

(3) Data on key performance indicators that are relevant, in the opinion of the Executive Director, Environment and Climate, to achieving the TransformTO Net Zero Strategy goals and net zero emissions by 2040.

(4) Any other information that is relevant in the opinions of the Chief Financial Officer and Treasurer, and Executive Director, Environment and Climate.

(5) 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 § 669-2.1 and 669-2.3 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.