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About the Strategy



HOW THE STRATEGY WAS DEVELOPED

The Corporate Net-Zero Strategy (NZ0 Strategy) was created in response to the City's commitment to meaningful climate action, following its declaration of a Climate Emergency in 2019, alongside over 500 other municipalities across Canada.

Developed by the Energy Management Branch (EMB), the NZ0 Strategy builds on more than a decade of energy management initiatives. It focuses on energy efficiency and operational cost savings through the City's established energy management framework, integrates with the City's asset management approach, and embeds GHG emission reduction into decision-making across the organization.

The strategy was shaped through extensive consultations with internal working groups, composed of City staff who shared their expertise on operational areas that influence the City's GHG emissions. The working groups were made up of the staff from the following departments and branches:

- Corporate Asset Management
- Corporate Facility Services
- Energy Management
- Facility Planning & Development
- Parks and Forestry
- Parks Planning
- Recreation and Culture Services
- Transit and Parking Strategy
- Waste Management and Environmental Sustainability
- Wastewater Operations
- Water Operations

HOW THIS REPORT IS STRUCTURED

This report contains ten main sections to guide the reader from an introduction and background on net-zero GHG emission planning, the approach the City is taking to plan a pathway to net-zero emissions by 2050, the strategies selected to reduce emissions across the corporation, and the immediate steps the City will take to implement the NZ0 Strategy. The following is a summary of the ten main sections of this document:

- **Net-Zero Background** introduces concepts of net-zero GHG emission planning and provides a summary of the current landscape of climate mitigation.
- **Climate Action at the City** provides an overview of the history of climate mitigation action at the City.
- **Developing the Strategy** outlines the process by which the NZ0 Strategy was developed by staff at the City.
- **Baseline Inventory** summarizes the GHG emissions inventory for 2022, the baseline year for the NZ0 Strategy, as well as the City's energy use and energy cost profile in 2022.
- **Business-as-Usual Pathway** provides a summary of the modelling undertaken to project the GHG emissions, energy use, and energy cost from the baseline year to 2050.
- **Approach to Net-Zero** covers the overarching principles the City will draw on in its approach to reaching net-zero operational emissions by 2050.
- **Strategies by Operational Group** reviews the business-as-usual GHG emission projection, the key actions required to move towards net-zero, the impact on capital budgets and operating costs, and resulting net-zero pathway projection for each operational group.
- **Corporate-Wide Strategies** summarizes the strategic priorities for corporate-wide actions that will influence the corporate net-balance of emissions though have no quantifiable impact at the writing of this report.
- **Net-Zero Pathway** provides a summation of the reduction pathway outlined for each operational group to show the overall reduction in GHG emissions for the Corporation from the baseline to 2050.
- **Strategy Implementation** outlines the principles for how the City intends to implement the NZ0 Strategy and the immediate next steps to move forward on the net-zero pathway.

Net-Zero Background

‘Net-zero emissions’ refers to the balance achieved when human-caused emissions are reduced to zero, or any remaining emissions are offset through the enhancement of natural carbon sinks or the use of carbon capture technologies.

The concept of net-zero GHG emissions was first introduced internationally in 2015 with the signing of the Paris Agreement by UNFCCC member nations. This landmark agreement emphasized the urgent need to limit average global temperature rise to no more than 1.5°C above pre-industrial levels to avoid catastrophic climate consequences. To meet this target, it called for global GHG emissions to be reduced by 45 percent from 2005 levels by 2030, with the goal of reaching net-zero emissions by 2050.

‘Net-zero emissions’ means balancing GHG emissions to zero by reducing them first, then removing the remaining emissions from the atmosphere.

Since 2015, governments at national, regional, and municipal levels, as well as multinational corporations and private-sector entities, have increasingly committed to net-zero emissions targets. Today, more than 90 percent of the global economy is covered by jurisdictions with net-zero targets, typically set between 2050 and 2070. In June 2021, Canada enshrined its commitment to net-zero emissions by 2050 through the passage of the Net-Zero Emissions Accountability Act.

In 2019, the City of Barrie joined over 500 Canadian municipalities in declaring a climate emergency. This declaration marked a critical step in committing the City to climate action that matches the scale of the crisis, setting a target for net-zero emissions in City operations by 2050. For the broader community, the City developed the Community Energy and GHG Emission Reduction Plan, which was adopted by council in 2022. Created through extensive public and stakeholder engagement, this plan established a net-zero target for the community and outlined key actions for the City to help residents and businesses transition to a low-carbon future.

Climate Action at the City

The City has a long-standing commitment to climate action. In 2001, it joined the Partners for Climate Protection Program (PCP), a municipal climate initiative launched in 1994 by the Federation of Canadian Municipalities (FCM) and ICLEI-Canada. Since then, the City has taken significant steps, completing its first climate action plan in 2006, establishing an energy management branch in 2013, and developing a climate adaptation strategy in 2017. In 2019, the City declared a climate emergency and has since installed nearly 30 km of new bike lanes (2020), and launched a circular economy strategy in 2022. These efforts, alongside other initiatives, demonstrate the City's ongoing commitment to sustainability, environmental stewardship, and continuous improvement. The infographic below highlights some of the City's key achievements in climate action since joining the PCP program in 2001.

2001

CLIMATE MITIGATION NETWORK

City joins FCM & ICLEI Canada's Partners for Climate Protection Program

2020

BICYCLE INFRASTRUCTURE

Addition of new bike lanes, urban shoulders, sidewalks, and trails

2006

CLIMATE PLAN & GHG INVENTORY

Completion of the first Community and Corporate GHG Emissions Reduction Plan

2021

FLEET ELECTRIFICATION

Council endorses converting transit buses and fleet vehicles to electric models

2012

FIRST ENERGY MANAGEMENT PLAN

Completion of the first Conservation and Energy Demand Management Plan

2022

CIRCULAR ECONOMY STRATEGY

The Circular Economy Strategy is completed and approved

2013

ENERGY MANAGEMENT BRANCH

The City's Energy Management Branch established

2022

COMMUNITY ENERGY & GHG REDUCTION PLAN

City's Community Energy and GHG Emissions Reduction Plan approved

2016

CLIMATE ADAPTATION NETWORK

City joins ICLEI Building Adaptive and Resilient Communities program

2023

ELECTRIFY BARRIE PROGRAM

Electrify Barrie program to support the adoption of EVs is established

2017

CLIMATE ADAPTATION STRATEGY

City's Climate Adaptation Strategy and Implementation Plan approved

2023

NET-ZERO FEASIBILITY STUDIES

Completion of net-zero feasibility studies on eleven of the City's largest buildings

2019

CLIMATE EMERGENCY DECLARATION

Council declares a climate emergency, joining over 500 other municipalities

2025

CORPORATE NET-ZERO STRATEGY

Completion of the NZ0 Strategy to manage GHG emissions across City-wide operations

Developing the Strategy

The Corporate Net-Zero Strategy was developed using a ‘bottom-up’ method, where GHG emission reductions were mapped based on the impact of each individual strategy. This approach contrasts with a ‘top-down’ method, which typically sets a target without detailing how specific strategies will contribute to achieving it. The City’s approach relies on evidence-based, quantitative analysis of low-carbon measures. While more time-consuming, this method ensures greater accountability and provides more reliable data. This approach was undertaken by the EMB and utilized for each Operational Group, following the process outlined in the graphic adjacent.

PHASE 1

Planning & Data Collection

- Assemble Operational Groups
- Define Scope of Emission Sources
- Collect & Analyze Data

PHASE 2

Characterization of Current State

- Establish GHG Inventory for each Operational Group
- Develop a BAU Pathway for each Operational Group
- Solicit Feedback

PHASE 3

Evidence-Based Pathway Development

- Identify and Analyze Low Carbon Measures
- Evaluate Capital Cost & Operational Savings
- Solicit Feedback

NET-ZERO BUILDING PATHWAY FEASIBILITY STUDY

In 2023, the Energy Management Branch (EMB) secured funding to conduct a feasibility study on nine of the City’s largest energy-consuming and GHG-emitting facilities, with the goal of identifying the optimal pathway to net-zero emissions for each. This funding enabled the EMB to hire an engineering firm to carry out the studies, which included comprehensive site visits, reviews of previous Facility Condition Assessments (FCA), analysis of Building Automation Systems, energy and utility audits, and workshops with building supervisors, operators, and the energy management team.

The feasibility studies assessed the capital costs of low-carbon equipment compared to the existing systems at each facility, as well as the potential savings in operational energy costs from installing more energy-efficient, low-carbon alternatives. The findings strongly recommended an asset management approach to achieve net-zero emissions in most facilities. This approach focuses on replacing equipment with low-carbon alternatives at the end of its useful life to maximize the initial capital investment, rather than hastening the transition to low-carbon solutions before the equipment's end of life.

Building on the expertise and findings from the engineering firm, EMB staff conducted an analysis of the remaining City-owned facilities to determine a net-zero pathway, primarily through a fuel-switching and asset management approach. The results of the feasibility study enabled the EMB to develop a comprehensive and robust net-zero pathway for corporate buildings. This pathway provides detailed, equipment-level insights and offers a thorough analysis that can inform decision-making for facility upgrades and equipment renewals going forward that draws on both a strong energy management and low-carbon approach.

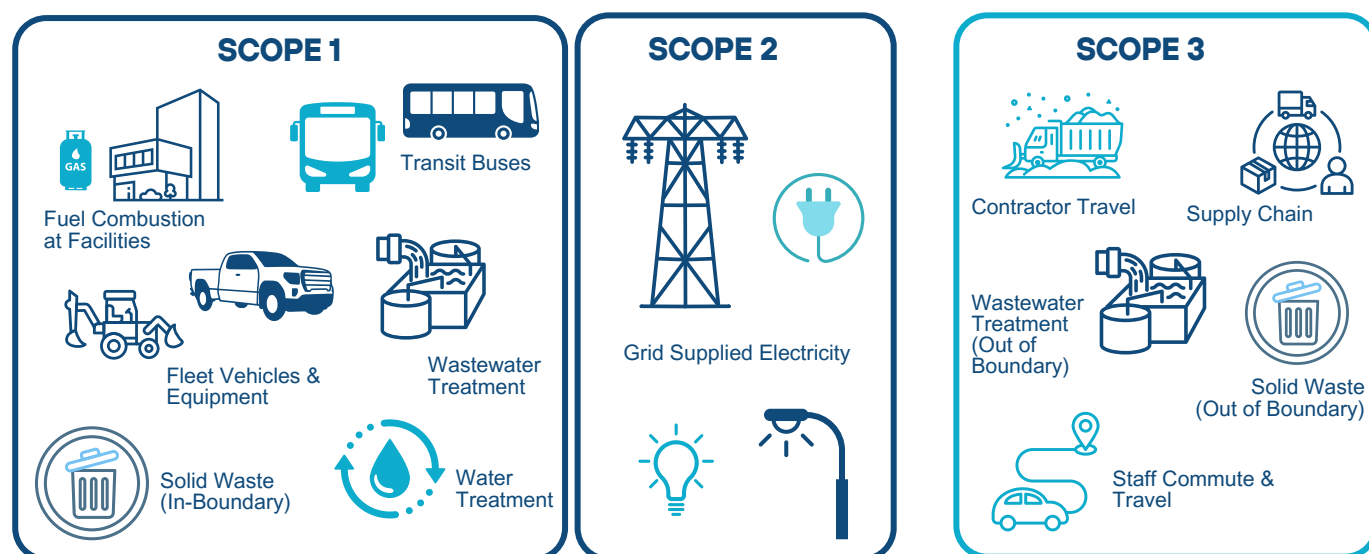
Accounting for GHG Emissions

The City's corporate GHG emission inventory follows established accounting protocols utilized by the municipal sector, including the Partners for Climate Protection (PCP) Protocol and the Global Protocol for Community-Scale Greenhouse Gas Inventories (GPC). A key tenet of municipal GHG accounting is the principle of operational control, meaning any activities where the City has direct operational control must be included within the inventory. As such, the inventory includes all sources of Scope 1 and Scope 2 emissions required under the PCP Protocol where the City has operational control and excludes Scope 3 and other optional emission sources.

In the development of the 2022 inventory, staff investigated and analyzed optional emissions sources, including employee travel, contractor travel, fugitive and process emissions from wastewater treatment, and embodied carbon in supply chains. However, these emission sources were excluded from the 2022 inventory either due to incomplete data or to low levels of certainty with available data and methodologies. These emission sources will require further investigation, monitoring, and data acquisition in order to be included within future inventories.

GHG EMISSION SOURCES, ACCORDING TO SCOPE

- ➔ **SCOPE 1** GHG emissions resulting from on-site fossil fuel combustion, such as natural gas, biogas, and propane in facilities and diesel and gasoline to power vehicles. Scope 1 GHG emissions also includes methane produced from the decomposition of solid waste.
- ➔ **SCOPE 2** GHG emissions that occur outside of the City's boundary as a result of the generation and distribution of electricity utilized by the City.
- ➔ **SCOPE 3** GHG emissions resulting from activities considered outside of the City's operational control (out-of-boundary), including from embodied carbon in the supply chain, process and fugitive emissions from wastewater treatment, and contractor travel.



**The above diagram illustrates how various GHG emission sources are delineated by municipal GHG emission protocols as a reference, and not necessarily what has been included within the City's 2050 inventory. Note, in-boundary refers to activities where the Corporation has operational control, out-of-boundary refers to upstream and downstream Scope 3 emission sources.*

Baseline Inventory

GHG Emissions (2022)

The NZ0 Strategy adopts 2022 as the baseline year, as it provides the most complete data, while earlier years lacked full data sets for all sources. Furthermore, the COVID-19 pandemic significantly impacted emissions in 2020 and 2021, making those years unrepresentative of typical conditions and unsuitable for establishing a baseline. The following section outlines the business-as-usual pathway, which combines both actual and modeled activity data for 2023 and 2024.

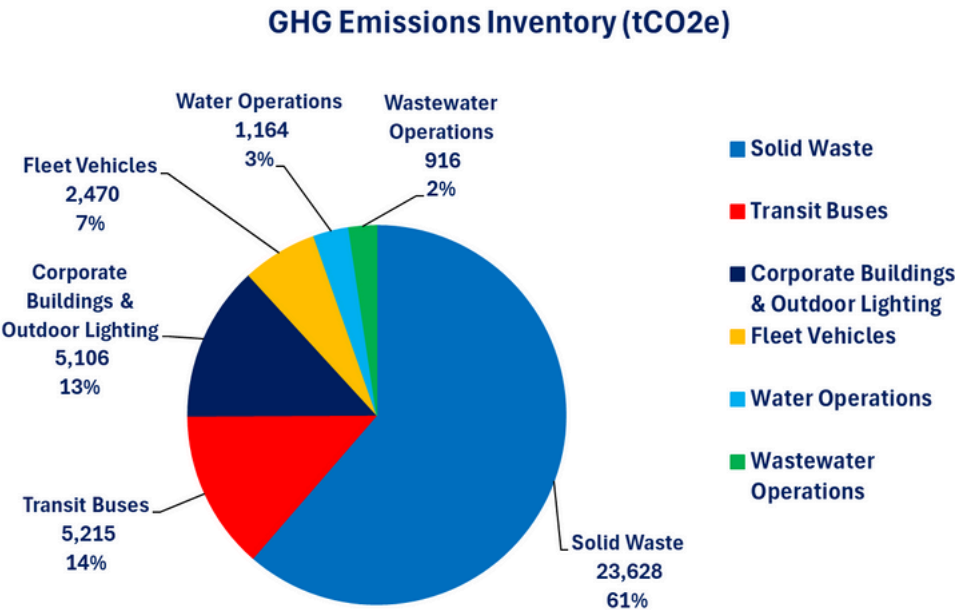
38,500

Tonnes GHG Emissions
CO₂e

In line with the PCP Protocol, which recommends disaggregating GHG emissions into specific key sectors, the City's inventory organizes emissions into six categories: corporate buildings and outdoor lighting, Water Operations, Wastewater Operations, fleet vehicles and equipment, transit buses, and solid waste. In addition to GHG emissions, this report also includes an inventory of energy use and energy costs for each sector.

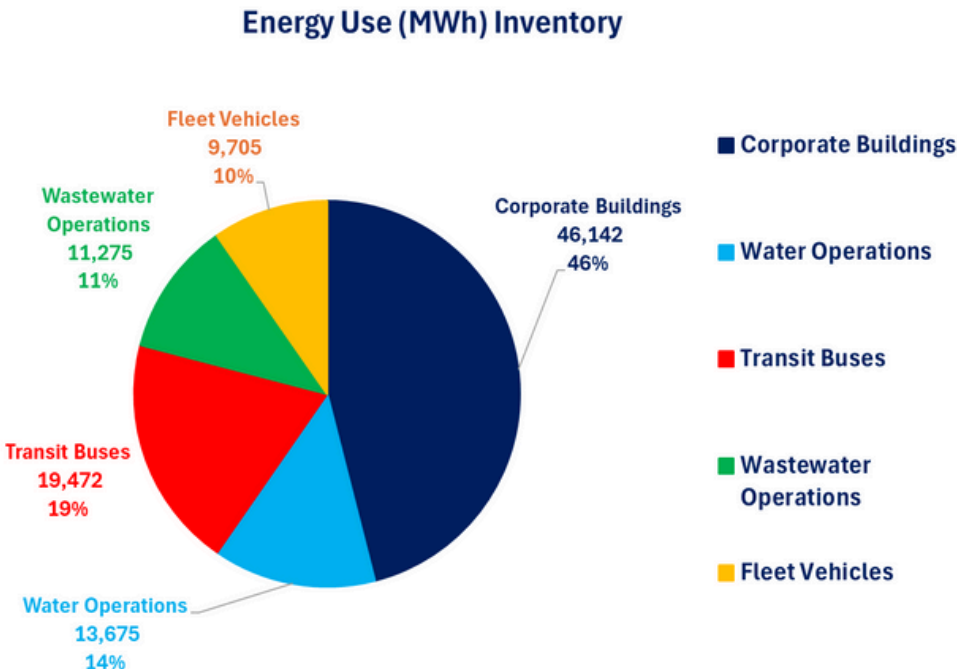
In 2022, the City's operations generated a total of 38,500 tonnes of CO₂e GHG emissions and represents roughly 4 percent of the community's overall GHG emissions. The largest source of these emissions, accounting for 61 percent of the total (23,630 tonnes CO₂e), comes from solid waste deposited at the Barrie Landfill. It is important to note that this figure includes solid waste generated by the community, not just that produced by the City itself. According to the PCP Protocol, all emissions from solid waste must be included in the inventory if the municipality has operational control of the landfill and it is not contracted to a third party.

- 39% of the emissions (14,870 tCO₂e) result from the Corporation's activities.
- 61% of emissions (23,630 tCO₂e) result from the community landfill.
- 5% (2008 tCO₂e) of emissions are from electricity.
- 33% (12,570 tCO₂e) of emissions are from fossil fuels.
- 4% (210 tCO₂e) of emissions are from streetlighting and traffic signals; included under Corporate Buildings



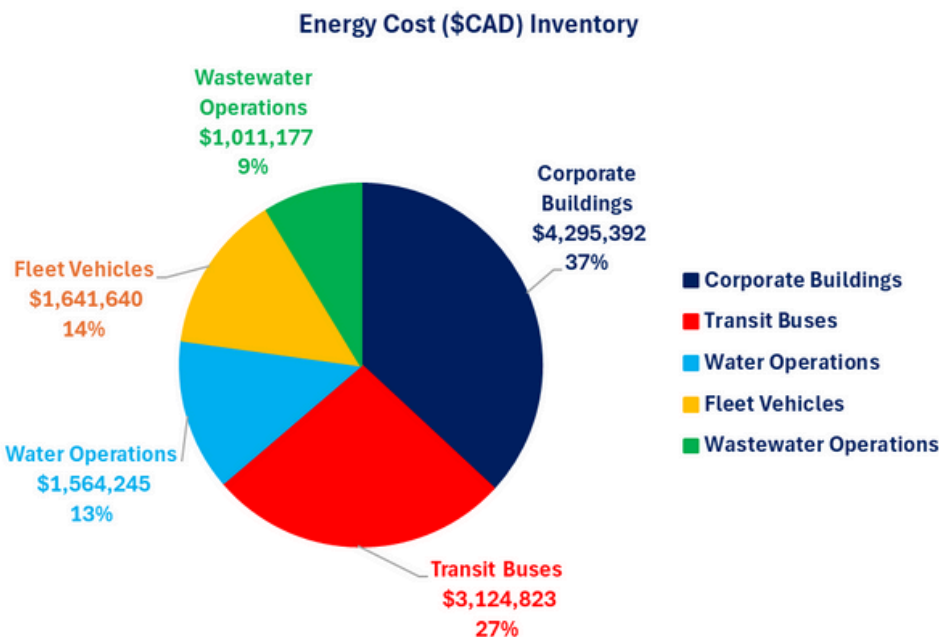
Energy Use Profile (2022)

- Total energy use was 100,270 megawatt hours (MWh equivalent) in 2022.
- Natural gas and propane are utilized to heat and power facilities.
- Gasoline and diesel power the City’s fleet vehicles and transit buses.
- Biogas is used to power the co-generation system at the WwTF.



Energy Cost Profile (2022)

- Total energy cost was \$11.6 million in 2022.
- 37% of energy cost (\$4.3 million) from corporate facilities.
- 27% of energy cost (\$3.1 million) to power transit buses.

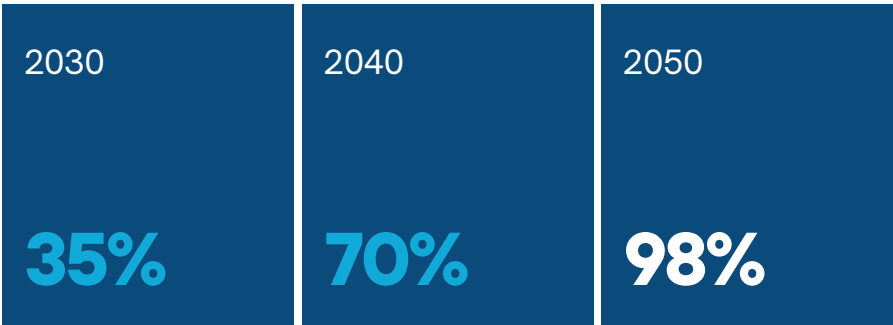


Business-as-Usual Pathway

The Business-as-Usual (BAU) pathway presented below illustrates the projected percent increases in energy consumption, energy costs, and GHG emissions relative to the baseline inventory of 2022.

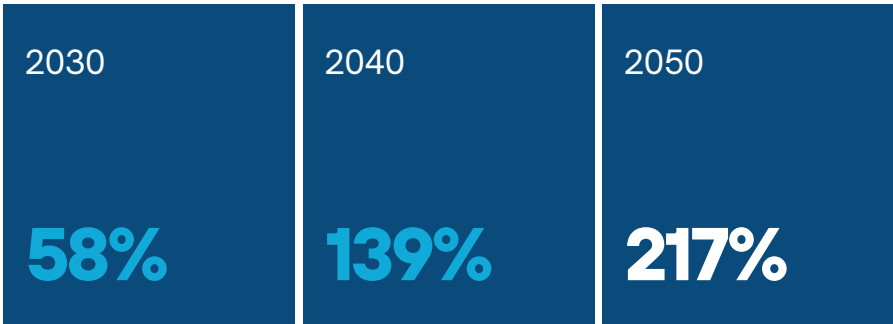
ENERGY USE

In 2022, the corporation utilized 100,300 MWh of energy to power facilities and vehicles. As City services expand, energy use could increase by 98% resulting in 198,600 MWh annual energy by 2050.



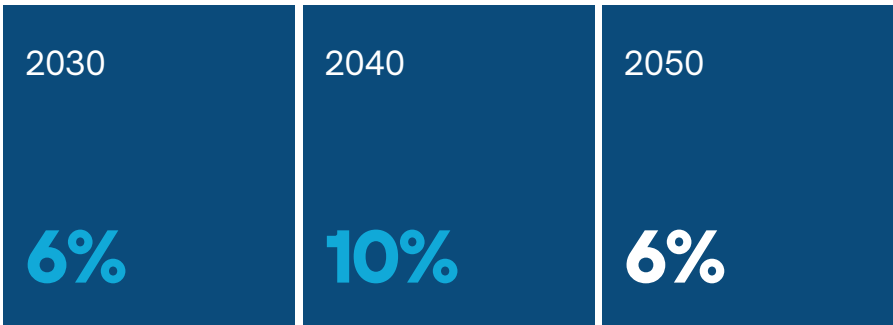
ENERGY COST

In 2022, \$12 million was spent by the City on energy. As energy use and utility prices increase over time, the annual amount spent on energy could increase by 217%, resulting in \$37 million annual energy expenditure by 2050.



GHG EMISSIONS

In 2022, emissions from all sources totaled 38,500 tCO₂e, with a projected increase of 6% by 2050. Note, for energy sources only, emissions are projected to increase by 140% by 2050.



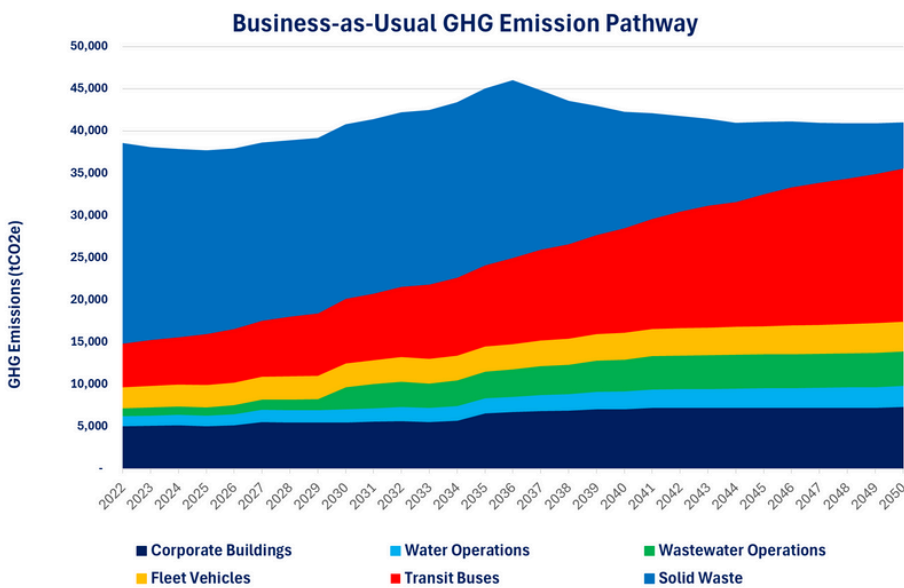
BAU Pathway - GHG Emissions

A business-as-usual (BAU) GHG emission pathway represents a projection of future GHG emissions based on current trends and plans, assuming no significant changes in policies, technologies, or behaviors. It serves as a baseline scenario to estimate future emissions if existing conditions and activities continue unchanged. The BAU pathway modelled for the Corporation’s GHG emissions projects an increase in emissions of 6 percent (41,000 tonnes CO₂e).

41,000

Tonnes CO₂e in 2022

↑



% Increase C02e	
Year	2050
Solid Waste	-77%
Transit Buses	248%
Fleet Vehicles	41%
Wastewater Operations	344%
Water Operations	116%
Corporate Buildings	44%
Total	6%

KEY DRIVERS OF GHG EMISSION GROWTH

- The overall GHG emission trend is significantly influenced by accounting protocols for solid waste emissions. Since the City-owned landfill is scheduled to close in 2035, responsibility for accounting for the community’s solid waste emissions will shift to another jurisdiction, rather than being reduced as it appears in the City’s projected BAU pathway.
- GHG emissions from transit buses are projected to rise significantly, increasing from 14% of the City’s total emissions in 2022 to 44% by 2050. This rise is primarily driven by the need for a larger transit fleet to accommodate increased ridership and population growth.
- GHG emissions from Wastewater Operations are expected to rise significantly due to planned upgrades to processing infrastructure, aimed at meeting stricter Provincial effluent treatment requirements.
- The primary driver of the increase in GHG emissions from Water Operations is the rising demand for water treatment and distribution to support the community’s projected population.
- The primary factors driving growth in GHG emissions from Corporate Buildings are the construction of new facilities, facility expansions, and the increased GHG intensity of the electricity grid.

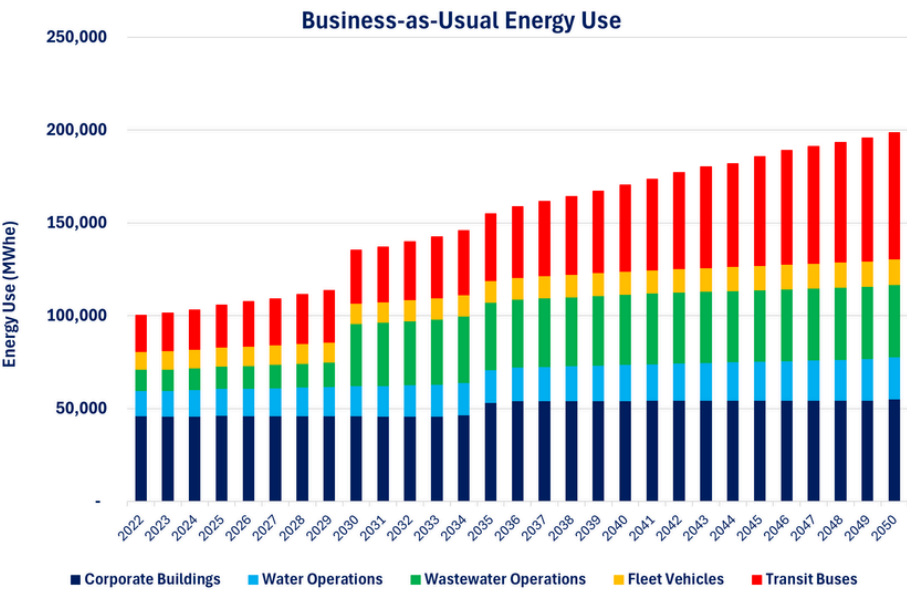
BAU Pathway - Energy Demand Increase

The BAU Pathway for energy use projects future energy demand based on current consumption patterns, expected service growth, and ongoing energy management practices. Energy use from facilities at the landfill is included under Corporate Buildings, as there is no dedicated energy infrastructure for biogas generation at the site. As a result, Solid Waste is not part of this section. For the other Operational Groups, energy consumption is expected to rise, with varying rates of increase across each group. Overall, total energy use across the organization is projected to increase by 98 percent under the BAU Pathway.

98%

Increase in energy use by 2050

↑



% Increase Energy Use	
Year	2050
Transit Buses	248%
Fleet Vehicles	43%
Wastewater Operations	246%
Water Operations	66%
Corporate Buildings	19%
Total	98%

KEY DRIVERS OF ENERGY USE

- The transit fleet is a key driver of the City's overall energy use increase over time. To accommodate a growing population and a projected increase in overall ridership, the fleet is expected to expand from 65 buses currently in use to roughly 200 buses by 2050. This will lead to a corresponding increase in fuel consumption from roughly 2 million liters in 2022 to 6.8 million liters in 2050, resulting in a 248 percent rise in energy consumption over this period.
- The City's fleet energy use is projected to increase as the fleet expands to support growing services across departments to meet community needs. Currently, the fleet and off-road equipment consume approximately 1 million litres of fuel annually, and this is expected to rise to 1.4 million litres by 2050.
- The energy consumption at the City's Wastewater Treatment Facility is expected to rise significantly due to two main factors. First, major upgrades to the processing infrastructure are planned to meet stricter Provincial effluent treatment requirements. At the time of developing this report, the assumed completion date was 2030. Second, the growing population will drive increased demand for wastewater treatment services.
- The primary factor driving the increase in energy use from Water Operations is the growing demand for water treatment and distribution to accommodate the community's projected population growth.
- The primary driver of increased energy use in Corporate Buildings is the construction of new facilities.

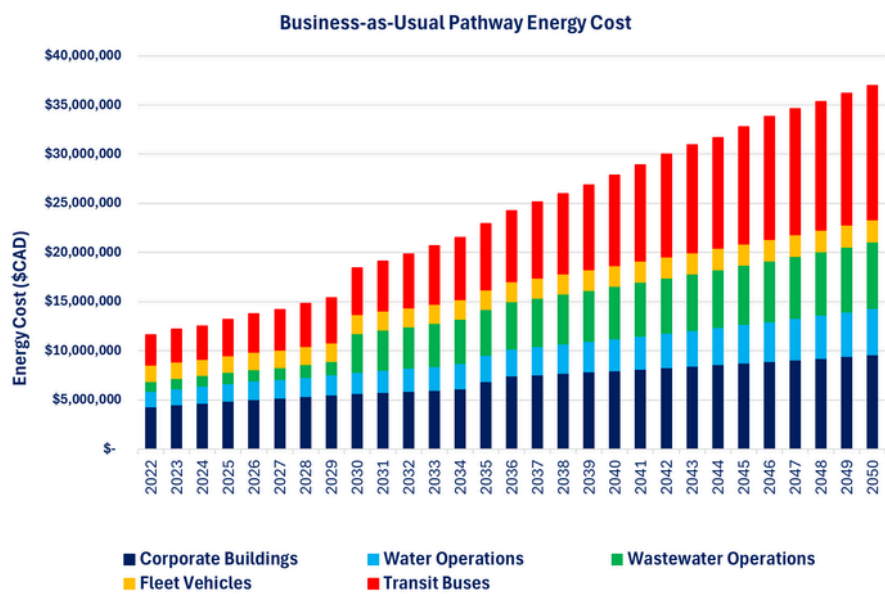
BAU Pathway - Operational Cost Increase

The BAU Pathway for energy costs aligns with projected energy demand and factors in future utility and fuel prices, accounting for regional demand and inflation. The model estimates energy costs for each Operational Group by applying projected commodity price increases to projected energy demand. By 2050, annual energy costs are projected to increase from approximately \$12 million to \$37 million.

217%

Increase in energy costs by 2050

↑



% Increase Energy Cost	
Year	2050
Transit Buses	339%
Fleet Vehicles	37%
Wastewater Operations	567%
Water Operations	201%
Corporate Buildings	122%
Total	217%

KEY DRIVERS OF ENERGY COST

- As the commodity prices of diesel and gasoline are projected to rise, the cost to power the City’s vehicle fleet and transit buses is expected to increase accordingly.
- Energy costs for Wastewater Operations are expected to rise significantly, primarily due to the increased energy demand at the Wastewater Treatment Facility (WwTF) in 2030, driven by the need to meet stricter Provincial effluent treatment requirements. Once the necessary infrastructure upgrades are in place, energy costs will increase from approximately \$1 million in 2022 to \$4 million in 2030. As the population grows, this figure is projected to further rise to \$6 million by 2050.
- The increase in energy costs for Water Operations is primarily driven by the growing energy demand to support population growth, along with rising utility price projected.
- The increase in energy costs for Corporate Buildings is driven by the addition of new facilities and projected rises in utility prices.

Approach to Net-Zero

Through consultations with each of the Operational Groups, actions were identified to transition operations to low-carbon options, considering factors such as technical feasibility, suitability, community service needs, and financial priorities. These actions were categorized based on the level of initial capital investment required and their impact on GHG emissions. The NZ0 Strategy proposes a tiered approach, in which these actions are implemented in a structured, step-by-step process.



This tiered framework ensures a logical and consistent order of operations, balancing GHG emission reduction with financial priorities. Organizing the strategies in this manner, the approach facilitates coordinated implementation across all Operational Groups, ensuring alignment with the Corporation's overall net-zero objectives. Additionally, it is recommended that two separate tiered approaches be developed: one for the Operational Groups and one for the Corporation as a whole. The following section outlines the various steps and actions associated with each.

OPTIMIZATION

The first step, Optimization, focuses on ensuring existing systems and processes operate at maximum efficiency. Optimization is prioritized as the first step across all operational groups because it requires minimal initial investment while delivering reductions in GHG emissions.

For facilities, optimization may include commissioning equipment to ensure proper function or programming building automation systems (BAS) to match energy needs during occupancy and unoccupancy periods. While at Barrie's landfill site, optimization may focus on maximizing the efficiency of the gas capture system to reduce the amount of methane (CH₄) emitted to the atmosphere.

The remaining steps for the operational groups align with the City's existing asset management framework. This means the recommended timeline for implementing these steps is based on the lifecycle of individual assets, with replacements occurring only when assets reach the end of their useful life or as part of a larger capital upgrade. This approach applies to all types of assets, including HVAC equipment, fleet vehicles, or solar panels, unless a compelling business case justifies replacing the equipment earlier.

FUEL SWITCHING

The second step in achieving net-zero emissions is Fuel Switching, which involves transitioning to low-carbon energy sources. For buildings, this could mean replacing natural gas boilers with electric heat pumps, which are more efficient and have significantly lower GHG emissions. Before developing the NZ0 Strategy, a third-party engineering firm conducted an alternative fuel study, assessing both hydrogen and electric vehicles. The study recommended that the City focus on electric models for its fleet. Therefore, fuel switching for the City's fleet and transit buses involves replacing gas-powered vehicles with electric models.

EQUIPMENT UPGRADES

The third strategic step in this approach is upgrading equipment to more energy-efficient models. While this may not involve a fuel switch, it offers significant potential for reducing overall energy consumption. However, it could also result in continued use of higher-intensity fuel options until the next asset replacement cycle. As a result, upgrading equipment was prioritized as the third step, following fuel switching, as it contributes to energy efficiency, though it may not deliver the same level of GHG reductions.

RENEWABLE ENERGY

The fourth step toward net-zero emissions for the Operational Groups is the installation of on-site renewable energy systems. This may include solar photovoltaic (PV) panels on facility rooftops or the installation of co-generation systems where feasible. In line with the asset management framework, rooftop PV systems, for example, would not be installed or replaced until the next scheduled roof replacement, coordinating management across asset classes to avoid unnecessary retrofit costs. The NZ0 Strategy follows a core energy management principle: reduce energy consumption first, then consider on-site energy production, ensuring systems are appropriately sized to meet actual needs and optimize cost savings. As such, on-site renewable energy is the final strategic step for the Operational Groups.

The Corporate-Wide Strategies were developed to address any remaining GHG emissions once the actions implemented by each Operational Group have been completed.

CORPORATE-WIDE STRATEGIES

The second set of strategies, the 'Corporate-Wide Strategies', focus on addressing the remaining corporate-wide GHG emissions after implementing the Operational Group Strategies. The Corporate-Wide Strategies begin with installing a large-scale off-site renewable energy system to power the City's remaining electricity needs. This strategy is prioritized because though there would be a significant initial investment required, the energy generated would offset operating costs and provide long-term financial benefits.

The next strategy is Sequestration, which involves enhancing the City's existing natural assets and planting additional trees on City-owned property. Trees absorb carbon dioxide, helping to draw carbon from the atmosphere while providing a myriad of other community benefits in parks and natural areas.

The final strategy is purchasing carbon offsets, which should only be considered as a last resort. These offsets offer no direct financial, environmental, or social benefit to the City or community and should be used only after all other options have been exhausted.

The following section visually outlines the City's approach to its NZ0 Strategy, depicting the tiered steps for both the Operational Groups and the Corporate-Wide Strategies that address remaining GHG emissions. The next two sections of this report will summarize the internal analysis conducted to develop a modeled NZ0 pathway based on this approach.

Operational Group Strategies

STRATEGY PRIORITIZATION PYRAMID



OPTIMIZATION

Ensuring current systems and processes are running at their greatest efficiency to reduce energy use.



FUEL SWITCHING

Fuel switching to replace high emission intensity energy sources with lower-emission alternatives, such as switching a heating system from natural gas to electricity or replacing a gasoline vehicle with an electric model.



EQUIPMENT UPGRADES

Upgrading existing equipment by replacing outdated models with newer, more energy-efficient alternatives at equipment end of life to reduce energy use.



ON-SITE RENEWABLE ENERGY

Generating on-site renewable energy at City-owned facilities by installing rooftop solar photovoltaic panels where feasible, and utilizing biogas captured on-site at the landfill and wastewater facility.

Corporate-Wide Strategies

STRATEGY PRIORITIZATION PYRAMID



OFF-SITE RENEWABLE ENERGY

Generating renewable energy through the installation of a large, solar PV field on a city-owned property to offset the grid-supplied electricity remaining after the first of set of actions have been implemented.



SEQUESTRATION

Enhancing natural assets and planting trees on City-owned properties to increase carbon sequestered (carbon captured) from the atmosphere through plant photosynthesis.



CARBON OFFSETS

Purchasing emission offset credits from other governments or entities to offset the City's remaining emissions by investing in activities that create carbon sinks elsewhere.