



Climate Budget



Executive Summary

The City of Saskatoon (City) has a target to achieve net-zero greenhouse gas (GHG) emissions by 2050. Addressing climate change is embedded in the City's [*Draft Strategic Plan 2026-2029*](#), with "environment" identified as one of ten City Council priority areas.

Climate budgeting is an approach to carbon accounting that the City first applied to the 2024-2025 Multi-Year Business Plan and Budget (MYBB). The Climate Budget identifies short-term funding requirements to meet the City's GHG emissions reduction targets and actions outlined in the *Low Emissions Community Plan* (LEC Plan) and *Corporate Climate Adaptation Strategy* (Adaptation Strategy). Through the Climate Budget, the City can integrate climate considerations into short-term planning and investment decisions as part of the MYBB.

The 2026-2027 Climate Budget considers both climate mitigation and climate adaptation by identifying investments that result in reductions in carbon pollution and/or projects that build resilience to the anticipated impacts of a changing climate.

The Climate Budget analysis projects cumulative carbon emissions reductions that will be realized from investments since 2020 including: 45,600 tonnes carbon dioxide equivalent (tCO₂e) from 2020-2023; 2,300 tCO₂e from 2024-2025; and 6,300 tCO₂e from 2026-2027. Together, these total 54,200 tCO₂e and get us 25% toward the LEC Plan target of 217,100 tCO₂e for 2027. This means that 162,900 tCO₂e less carbon pollution would need to be emitted to meet the GHG reduction target for 2027.

Carbon (GHG) Reduction Investments and Projects

The Climate Budget summarizes funded and unfunded projects that reduce carbon pollution and identifies the resulting gap between the impact of those measures and the community GHG emissions target for the 2026-2027 budget cycle.

Total funding identified in the 2026-2027 MYBB for funded carbon reduction projects is \$76.675M, with unfunded projects valued at \$1.34M. These totals include 6 GHG reduction projects that could be quantified (5 funded, 1 unfunded), 15 that could not be quantified (12 funded, 3 unfunded), and 9 that lay the foundation for future GHG reductions (5 funded, 4 unfunded). Funded projects in the 'Project Investments with Quantified GHG Reductions' category include a cogeneration system at the wastewater treatment plant, an organics collection program for the multi-unit residential sector, energy efficiency upgrades at Archibald Arena, solar PV panels at civic facilities, and an electric ice resurfacer at Archibald Arena.

Climate Adaptation/Resilience Investments and Projects

Total funding identified in the 2026-2027 MYBB for 19 funded climate resiliency projects is \$203.535M, with 7 unfunded projects valued at \$3.317M. Investments in climate resilience include park upgrades, tree planting and urban forest management, storm water infrastructure, riverbank stabilization, bus rapid transit, roadway maintenance and repair, and waste management.

Contents

Executive Summary	2
1 Context Setting.....	4
1.1 Introduction.....	4
1.2 Targets and Progress	5
1.3 Recent Strides in Climate Action.....	6
2 2026-2027 Climate Budget Analysis.....	11
2.1 Impact of Carbon (GHG) Reduction Investments.....	11
2.2 Investment Summaries for the 2026-2027 Climate Budget	13
3 2026-2027 Climate Budget Projects	14
3.1 Project Investments with Quantified GHG Reductions	14
3.2 Project Investments with Non-quantified GHG Reductions	15
3.3 Project Investments that Lay the Foundation for GHG Reductions	19
3.4 Project Investments that Build Resiliency to a Changing Climate	21
3.5 Future GHG Reduction Projects	27
4 Methodology, Assumptions, and Uncertainty.....	29
4.1 Project Identification Methodology	29
4.2 GHG Quantification Methodology	29
4.3 Assumptions and Uncertainty	30
5 Moving Forward / Next Steps	30
5.1 Climate Action Plan	30
5.2 Priority-based Budgeting	31

1 Context Setting

1.1 Introduction

Climate budgeting is an approach to carbon or greenhouse gas (GHG) accounting that identifies short-term funding requirements to meet the City's GHG emissions reduction targets and actions outlined in the *Low Emissions Community Plan* (LEC Plan) and *Corporate Climate Adaptation Strategy* (Adaptation Strategy). Through the Climate Budget, the City can integrate climate considerations into short-term planning and investment decisions as part of the Multi-Year Business Plan and Budget (MYBB).

In 2023, the [2024-2025 Climate Budget](#) was included as an appendix to the 2024-2025 *Multi-year Business Plan and Budget* along with the [2024-2025 Climate Budget Supplement](#). Completing a Climate Budget is now an expectation for every budget cycle, as set out in the Multi-year Business Plan and Budget Policy (C03-036), which also established the following Climate Budget principles:

- Alignment with existing greenhouse gas (GHG) reduction targets and the *Low Emissions Community Plan*.
- Integration with financial budgeting system.
- Transparency around how specific emission reduction projects are expected to impact emissions – every funded project will have GHG projections estimated for it.
- Accountability for the City and each Department – the expectation is that every business unit is responsible for our collective goal. Each action will have a department assigned to it for the corresponding financial budget cycle.
- Time-bound to ensure actions start now – implementation plans based on the LEC Plan actions and supplementary implementation plans will determine which actions should be implemented and funded for each budget cycle.

The *2024-2025 Climate Budget* identified both GHG reductions and GHG additions of all proposed capital projects, identified the gap between actual and target GHG emissions, and built literacy around GHG accounting. The 2026-2027 Climate Budget also identifies investments that build resilience to the anticipated impacts of a changing climate, but does not identify projects with GHG additions.

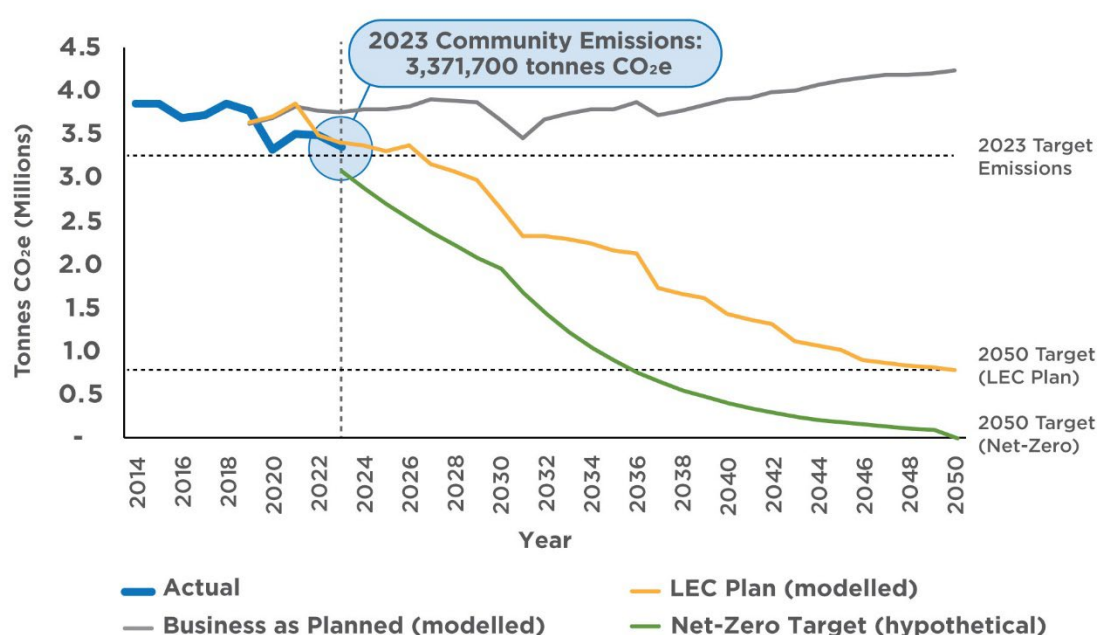
The *2024-2025 Climate Budget* identified a GHG reduction gap of 136,500 tonnes carbon dioxide equivalent (tCO₂e) which considered both funded (46,200 tCO₂e) and unfunded (18,800 tCO₂e) projects that were able to be quantified. It also identified opportunities to reflect on and improve the climate budget reporting process such as updates to the Climate Budget Toolbox and closer collaboration between the Finance and Sustainability departments.

1.2 Targets and Progress

The [2019 Low Emissions Community Plan](#) is Saskatoon's current action plan to achieve GHG emissions reduction targets, and modelling from that plan is used for reference in the 2026-2027 *Climate Budget* analyses (see Figure 1). The City's [Corporate Climate Adaptation Strategy](#) outlines actions for preparing for the impacts of a changing climate.

The City updated its long-term emissions target in 2023 to net-zero by 2050 (previously 80% reduction by 2050) and will use this target in subsequent Climate Budgets – along with a new interim target(s) established through the Climate Action Plan update (in progress) – to guide climate mitigation actions toward 2050.

Figure 1: Actual and modelled GHG emissions for Saskatoon.



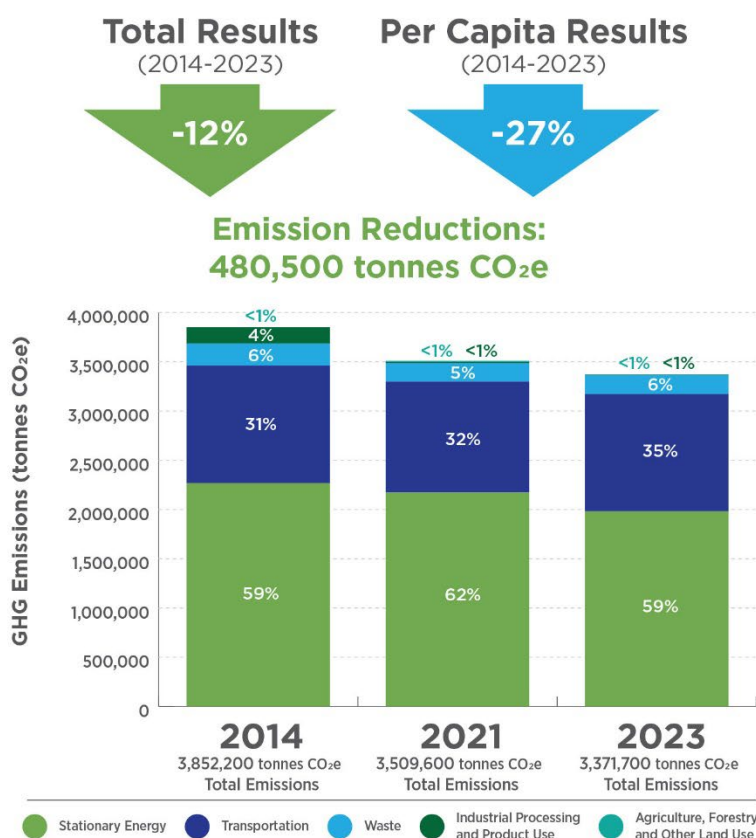
Climate action is embedded in the City's [Draft Strategic Plan 2026-2029](#), with "environment" identified as one of ten City Council priority areas. A key action of this priority area is to implement actions in the Climate Action Plan within proposed timeframes.

Climate work is further guided through the City's membership in CDP, Global Covenant of Mayors for Climate & Energy, and FCM/ICLEI's Partners for Climate Protection Program. The City received a CDP score of A- in 2024, recognizing the City has demonstrated best practice standards regarding climate adaptation and climate mitigation, has set ambitious goals, and has made progress towards achieving those goals.

1.3 Recent Strides in Climate Action

The City's most recent GHG inventory (Figure 2) shows that community-wide emissions decreased by 480,500 tCO₂e between 2014 and 2023, representing a decrease in overall emissions of 12% and a decrease in per capita emissions of 27%.

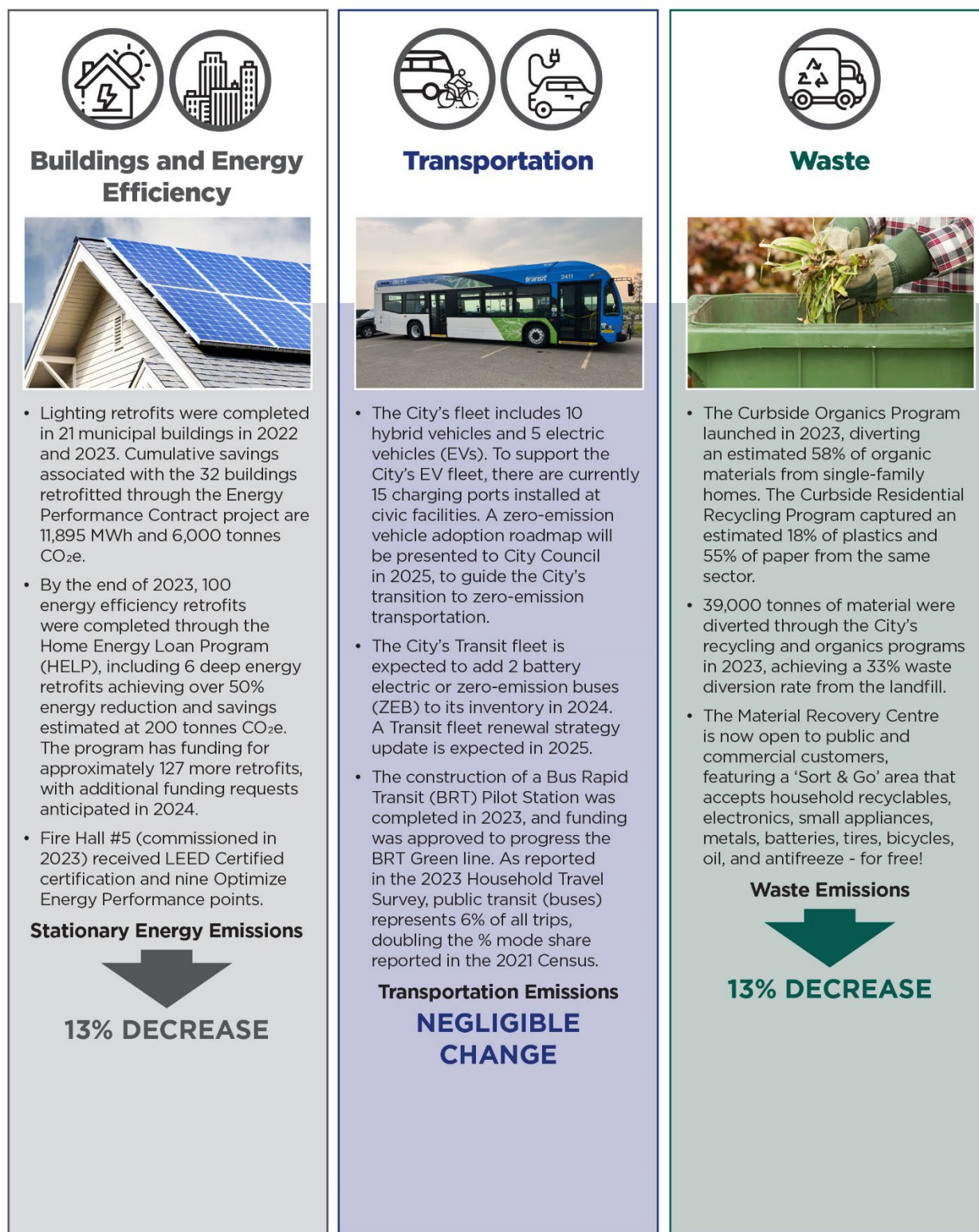
Figure 2: Summary of Community GHG emissions for 2014 (baseline), 2021, and 2023.



	2014	2021	2023	% Change from 2014
Stationary Energy	2,268,100	2,171,600	1,981,200	-13%
Transportation	1,194,000	1,127,600	1,190,900	Negligible
Waste	222,000	187,200	192,600	-13%
Industrial Processing and Product Use	167,600	13,000	<100	-100% ²
Agriculture, Forestry and Other Land Use	500	10,200	7,000	+1,266% ³
Total Emissions (tonnes CO₂e)	3,852,200	3,509,600	3,371,700	-12%

The City's [2023 Climate Action Progress Report](#) provided an update on actions from the LEC Plan, Adaptation Strategy, and the Green Network. Figures 3 and 4 summarize progress made on actions in the LEC Plan and Adaptation Strategy as reported in the [2023 Climate Action Progress Report](#).

Figure 3: Climate mitigation highlights from the 2023 Climate Action Progress Report.





Water Conservation



- The *Water Conservation Strategy* (2022) outlines actions to reduce water use in the community and City operations.
- In 2022, SmartUTIL was launched for residential and commercial customers to track their water and electricity usage, promoting conservation through increased awareness.
- Since 2021, irrigation pilots have been conducted in 46 test sites in municipal parks and 7 sports fields, resulting in annual savings of 46 million litres of water, \$163,000 and 25 tonnes CO₂e. A spray pad efficiency project was also conducted at 2 spray pads, resulting in annual savings of 6 million litres of water, \$24,000 and 3 tonnes CO₂e.
- The Energy Assistance Program, Rain Barrel Rebate, and HELP projects saved approximately 591,000 litres of water in 2022 and 789,000 litres of water in 2023.

Water and Wastewater Emissions



12% DECREASE¹



Land Use



- Work continued on the College Corridor Plan, along with the development of land use plans for five additional corridor plan areas. The goal of Corridor Planning is to transform major streets (corridors) into places for people, by creating a framework for future development near these corridors. This approach to planning has environmental co-benefits relating to more walkable neighbourhoods and improved access to public transit.
- Corridor Planning is also supportive of the Housing Accelerator Fund Action Plan, which was endorsed by City Council in May 2023. The plan commits the City to transformative regulatory changes to eliminate exclusionary zoning (permitting four-unit dwellings city-wide) and enable “missing middle” (up to four-story) housing focused on the Corridor Growth Area, enabling the fast-track of 940 affordable housing units over the next three years.



Energy Generation



- The Dundonald Avenue Solar Farm project is preparing for construction in 2025, with the hiring of a solar consultant in 2023 and planned procurement of landscaping and design-build contractors in 2024.
- In 2023, the Landfill Gas (LFG) system added a second blower to improve system reliability and increase uptime, and added a second smaller flare for increased LFG destruction. Planned work in 2024 includes 16 new wells to boost LFG collection capacity.
- City-run programs to encourage the community to install solar panels include net-metering, HELP, the MyHEAT Solar map, and educational programs.

¹ The change in water and wastewater emissions reflects energy use associated with the City's water and wastewater treatment and distribution systems, as well as fugitive emissions resulting from wastewater treatment processes.

Figure 4: Climate adaptation highlights from the 2023 Climate Action Progress Report.

HIGHLIGHT: HEAT RESPONSE

Extreme heat is increasing in Saskatoon. Although we've always experienced hot weather in the summer, the number of days above 30°C are increasing with climate change, and with it the health risks of extreme heat. Poor air quality from wildfire smoke is also on the rise and has become a new, significant hazard in the last few years.

When hot weather becomes dangerous, Saskatoon Emergency Management Organization (EMO) leads an emergency response plan to help protect the health and safety of those vulnerable to extreme heat. The Saskatoon Extreme Heat & Air Quality Emergency Response Plan is a coordinated response that provides residents with access to cooling locations, outreach services, wellness checks, and water distribution during extreme heat.

Saskatoon EMO has formal partnerships with over 30 community organizations to work together to respond to Extreme Heat and Extreme Cold.

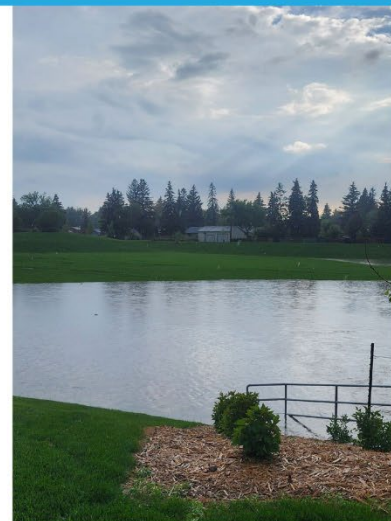


HIGHLIGHT: FLOOD CONTROL

Though parts of Saskatoon have always been susceptible to flooding, and flood protection measures to date have helped, climate change is expected to bring more frequent and intense storms. To be better prepared, the City requested and received \$21.6 million in Government of Canada funding to implement the nine-year \$54 million Flood Control Strategy.

Work has begun to protect as many people and properties as possible with 9 projects to reduce flood risk in Saskatoon's most flood-prone areas between 2019 and 2027.

The first two projects, W.W. Ashley Park Dry Pond and Churchill Park Dry Pond, were completed in 2023, and are open to the public. The third project, Weaver Park Dry Pond, is nearing completion, with access to the public expected in Fall 2024. The fourth project, Brevoort Park Dry Pond, is under construction, with completion scheduled for Fall 2025. Two more projects are in planning stages with construction scheduled to start in 2025.



DECISION MAKING

The Climate Adaptation Program was established with approved funding for a full-time operating position in 2023, and is accelerating work on climate adaptation actions.

The Triple Bottom Line framework was updated to include additional climate adaptation considerations, and in 2022-23 was used to review 37 new projects.

A climate change resilience assessment was completed for the Downtown Event & Entertainment District conceptual design.



STAFF

Departments with outdoor staff have implemented heat, cold, and air quality procedures to help mitigate the risk of working in unfavourable conditions.

The City of Saskatoon follows the Extreme Cold Weather Emergency Response Plan and Saskatoon Extreme Heat and Air Quality Emergency Response Plan including temperature thresholds identified by the Emergency Management Organization.



SERVICES

The City of Saskatoon Crisis Communication Plan is complete and part of normal operations.

The Saskatoon Fire Department is completing a Community Risk Assessment.

Sanding and plow trucks are readied in preparation for early or late winter storm events, and the Roadways Emergency Response Plan is followed for extreme snow events.



ASSETS

A Corporate Asset Management Reporting Template was developed and includes consideration of climate change-related risks and resilience planning for future climate conditions. Work is ongoing to complete asset management plans using this template.



2 2026-2027 Climate Budget Analysis

The *2026-2027 Climate Budget* (Climate Budget) considers both the capital investments expected to reduce GHG emissions relative to the City's business-as-planned (BAP) emissions scenario (climate mitigation) and those expected to increase resiliency to the impacts of a changing climate (climate adaptation) by identifying:

- Investment requirements and GHG reduction implications for all LEC Plan-related actions;
- Investment requirements and GHG implications for any other project expected to result in GHG reductions; and
- Projects expected to result in an activity, product, or service that builds City or community resilience to the anticipated impacts of a changing climate.

The Climate Budget does not require the reporting of projects expected to result in net GHG additions. The decision to remove GHG additions from the Climate Budget was made by City Council in May 2025, in combination with the recommendation to implement a priority-based budgeting tool for the 2027 budget cycle.

The Climate Budget categorizes projects as follows:

- Project Investments with Quantified GHG Reductions
- Project Investments with Non-quantified GHG Reductions
- Project Investments that Lay the Foundation for GHG Reductions
- Project Investments that Build Resiliency to a Changing Climate
- Future Climate Budget Projects

2.1 Impact of Carbon (GHG) Reduction Investments

The Climate Budget estimates the cumulative GHG reductions of City investments since 2020, expected to be realized in 2027. These include investments in GHG reduction initiatives between 2020-2023, investments reported in the [2024-2025 Climate Budget](#) and the [2024-2025 Climate Budget Supplement](#), and investments from quantifiable GHG projects identified through the 2026-2027 budget cycle (see Section 3.1).

The projected cumulative impact of GHG reduction investments initiated and/or funded since 2020 is 54,200 tCO₂e, as shown in Table 1. This can be thought of as the return on investment (in terms of GHG reductions) of projects funded since 2020 (i.e., since development of the LEC Plan). The values in Table 1 reflect the estimated GHG reductions at full implementation; these are the GHG reductions the City is expecting to realize – from investments committed during these periods – when the projects are fully operational.

Table 1. Cumulative projected impact of GHG reduction project investments, 2020-2027.

Years	# of Projects	GHG Reductions (tCO ₂ e)
2020-2023	9	45,600
2024-2025	5	2,300
2026-2027	6	6,300
Totals	20	54,200

The Climate Budget quantifies the projected impact of GHG reduction investments made between 2020-2027, resulting in an adjusted emissions total of 3,317,500 tCO₂e. This adjusted value represents the community's projected emissions in 2027:

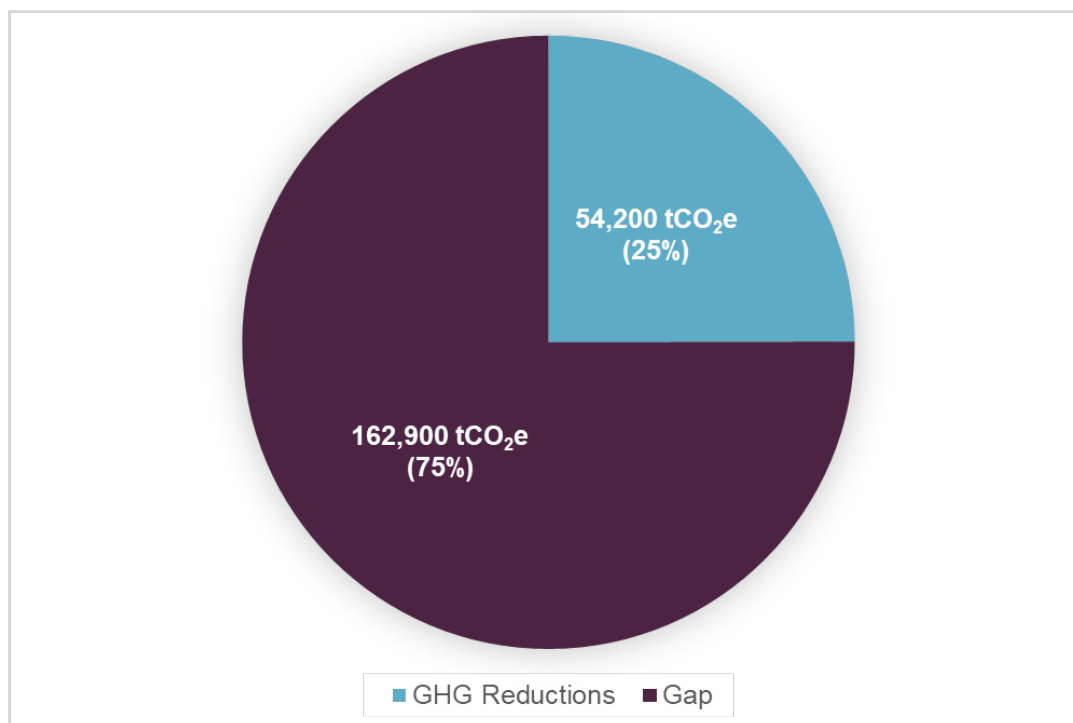
3,371,700 tCO ₂ e	Community emissions in 2023 ¹
- 54,200 tCO ₂ e	Projected impact of projects included in Table 1
3,317,500 tCO ₂ e	2027 projected emissions

The Climate Budget also compares the projected emissions outcomes based on 2020-2027 investments against the LEC Plan GHG target to determine the gap between the projected outcomes and the target:

3,317,500 tCO ₂ e	2027 projected emissions
- 3,154,600 tCO ₂ e	LEC Plan modelled GHG target for 2027
162,900 tCO ₂ e	Resulting gap between 2027 projected emissions and LEC Plan modelled emissions target

The sum of all GHG reduction project investments identified in Table 1 is 54,200 tCO₂e and represents 25% of the LEC Plan modelled GHG reduction target of 217,100 tCO₂e by 2027, as illustrated in Figure 5. In other words, investments in GHG reduction initiatives resulting in 162,900 tCO₂e reductions would be required to meet the GHG reduction target for 2027 as established in the LEC Plan.

Figure 5: Remaining GHG gap after considering GHG reduction projects from 2020-2027.



¹ The City's most recent GHG emissions inventory.

The GHG reductions quantified in Table 1 are based on projects that were able to estimate GHGs. The Climate Budget also identifies investments in projects expected to achieve GHG reductions, but that cannot be quantified at this time. The GHG implications of these projects may be realized in future GHG inventories as a result of project implementation. These projects are itemized in Section 3.2, examples include:

- Landfill Gas Wellfield Restoration;
- Bus Rapid Transit;
- Implementation of the Active Transportation Plan;
- Implementation of the Recovery Park Master Plan;
- Integrated Energy Management Program (Sustainability / Facilities); and
- Energy Management Program (Saskatoon Water).

2.2 Investment Summaries for the 2026-2027 Climate Budget

Total funding identified in the 2026-2027 MYBB for funded carbon reduction projects is \$76.675M, with unfunded projects valued at \$1.34M. Total additional funding identified for climate resiliency projects is valued at \$137.65M (\$203.535M if including projects with climate resilience and carbon reduction impacts), with unfunded projects valued at \$2.53M (\$3.317M if including projects with climate resilience and carbon reduction impacts).

Climate Budget Projects	Funded 2026/2027 (\$000s)	Unfunded 2026/2027 (\$000s)	Total (\$000s)
Carbon Reduction Investments	\$76,675	\$1,340	\$78,015
Quantified GHG Reductions	\$16,530	\$190	\$16,720
Non-Quantified GHG Reductions	\$58,447	\$460	\$58,907
Foundation Projects	\$1,698	\$690	\$2,388
Climate Resilience Investments²	\$137,650	\$2,530	\$140,180
TOTAL PROPOSED INVESTMENT	\$214,325	\$3,870	\$218,195

² Total only includes resilience projects not already accounted for as a GHG reduction project.

3 2026-2027 Climate Budget Projects

3.1 Project Investments with Quantified GHG Reductions

All project investments with quantified GHG emissions reductions that relate directly to actions in the LEC Plan or are expected to result in GHG emissions reductions are included in Table 3. Descriptions of each project are included in the notes below the table. Projects expected to realize a financial return on investment are indicated as “ROI” in the Funding Status column.

Table 3. 2026-2027 projects with quantified GHG reductions.

Capital Project	Climate Budget Project	Responsible Department	Total Budget 2026/2027 (\$000s)	Climate Budget 2026/2027 (\$000s)	GHG Savings in 2026/2027 (t CO ₂ e)	GHG Savings at Build-Out (t CO ₂ e/yr)	Funding Status
P.00706: Leisure Serv-Facility Equip Repl	Purchase of Electric Ice Resurfacer	Rec & Comm Development	653	161	2	2	Funded ROI
P.02650: Integrated Solar/Renewable Energy Strtgy	Installation of PV Panels at Municipal Buildings – Phase 1	Sustainability	250	250	0	14	Funded ROI
P.10008: WW - Biogas Energy System	Feasibility Study for Cogeneration System at WWTP	Saskatoon Water	9,150	9,150	3,584	3,584	Funded ROI
P.10019: Multi Unit Organics	Design and Implement Organics Program	Water and Waste Operations	1,290	1,290	0	2,500	Funded
P.10080: Archibald Arena Rehabilitation	Energy Efficiency Upgrades at Archibald Arena	Rec & Comm Development	8,791	5,679	180	180	Funded
TOTAL – FUNDED			\$20,134	\$16,530	3,766	6,280	
P.02650: Integrated Solar/Renewable Energy Strtgy	Installation of PV Panels at Municipal Buildings – Phase 2	Sustainability	190	190	0	11	Unfunded ROI
TOTAL – UNFUNDED			\$190	\$190	0	11	
TOTAL – OVERALL			\$20,324	\$16,720	3,766	6,291	

Description of Projects in Table 3

P.00706: Leisure Services-Facility Equipment Replacement – Purchase of Electric Ice Resurfacer: includes the replacement of the ice resurfacing machine at Archibald Arena with an electric model. Estimated savings are 2 tCO₂e per year starting in 2027, as well as improved indoor air quality.

- P.02650: Integrated Solar/Renewable Energy Strategy – Installation of PV Panels at Municipal Buildings: involves installing solar photovoltaic (PV) panels at municipal facilities to offset the energy required for that building and contribute solar electricity back to the power grid. Estimated savings are 25 tCO_{2e} per year starting in 2028. This total includes carbon reduction estimates for the funded and unfunded components of P.02650 as indicated in Table 3.
- P.10008: WW - Biogas Energy System – Feasibility Study for Cogeneration System at WWTP: includes feasibility planning for and the installation of a cogeneration system at the wastewater treatment plant, which will supply electricity and heat to the plant. Estimated savings of the project, when operational, are 3,584 tCO_{2e} per year starting in 2027.
- P.10019: Multi Unit Organics – Design and Implementation of Organics Program: involves the design and implementation of a multi-unit residential organic waste collection program. The implementation of a multi-unit organics program is a key component of meeting the City's waste diversion goals. Estimated savings are 2,500 tCO_{2e} per year starting in 2028.
- P.10080: Archibald Arena Rehabilitation – Energy Efficiency Upgrades at Archibald Arena: involves improvements to the thermal performance and building envelope at Archibald Arena, as well as replacements of the ice plant, ice field, and dasher boards. The estimated savings relating to these improvements are 180 tCO_{2e} per year starting in 2027.

3.2 Project Investments with Non-quantified GHG Reductions

Some project investments are related directly to actions in the LEC Plan or are expected to result in GHG emissions reductions, but due to uncertainties and data limitations cannot be quantified at this time (see Section 4 for more detail). Table 4 lists these projects, with descriptions provided in the notes below the table.

Table 4. 2026-2027 projects with non-quantified GHG reductions.

Capital Project	Climate Budget Project	Responsible Department	Total Budget 2026/2027 (\$000s)	Climate Budget 2026/2027 (\$000s)	Funding Status
P.00668: Park Dev't-Boulevard Development	New Neighbourhood Tree Planting Program	Parks	240	240	Funded
P.01057: Park Dev't-Ind'L Area Blvd Tree Planting	Industrial Tree Planting Program	Parks	100	100	Funded
P.02051: Landfill Optimization	Landfill Operational Improvements	Water and Waste Operations	1,550	550	Funded
P.02197: WTR - Water & Energy Conserv Initiatives	Water Conservation Initiatives	Sustainability	481	481	Funded

P.02328: Transit Implementation Plan	Bus Rapid Transit	Saskatoon Transit	52,750	52,750	Funded
P.02468: Active Transportation Plan Implement	Ongoing Implementation of AT Plan	Transportation	3,271	1,510	Funded
P.10004: Energy Management Program	Energy Sustainability and Optimization Projects	Saskatoon Water	410	410	Funded
P.10034: Integrated Civic Energy Mgmt Program	Energy Conservation Measures at Municipal Buildings	Sustainability	70	70	Funded
P.10066: Woodlawn Cemetery North Burial Dev't	Green Burial Site Development	Parks	175	175	Funded
P.10084: Material Recovery Centre	Ongoing Implementation of Recovery Park Master Plan	Sustainability	267	267	Funded
P.10108: Tree Replacement and UF Management	Implementation of Trees on City Property Policy (C09-011)	Parks	100	100	Funded
P.10134: Parks Enhancements/Upgrades /Repairs	Park Renewal and Rehabilitation	Parks	4,655	1,794	Funded
TOTAL – FUNDED			\$64,069	\$58,447	
P.10031: Deep Energy Civic Bldg Retrofits	Building Energy and Major Systems Retrofits	Sustainability	145	145	Unfunded
P.10034: Integrated Civic Energy Mgmt Program	Energy Conservation Measures at Municipal Buildings	Sustainability	110	110	Unfunded
P.10066: Woodlawn Cemetery North Burial Dev't	Green Burial Site Development	Parks	205	205	Unfunded
TOTAL – UNFUNDED			\$460	\$460	
TOTAL – OVERALL			\$64,529	\$58,907	

Description of Project Investments in Table 4

P.00668: Park Development-Boulevard Development – New Neighbourhood Tree Planting Program: includes planting trees on boulevards adjacent to serviced lots and on separate boulevards where planting set-back requirements are met. A healthy urban forest sequesters carbon and builds resilience to the impacts of a changing climate.

P.01057: Park Development-Industrial Area Boulevard Tree Planting – Industrial Tree Planting Program: includes planting 60 to 75 mm basket trees on boulevards adjacent to serviced lots in industrial areas where planting set-back

requirements are met. A healthy urban forest sequesters carbon and builds resilience to the impacts of a changing climate.

- P.02051: Landfill Optimization – Landfill Operational Improvements: includes construction of Landfill Gas infrastructure and operational improvements at the Saskatoon Regional Waste Management Centre. The Landfill Gas System prevents a significant amount of methane generated at the landfill from entering the atmosphere.
- P.02197: WTR - Water & Energy Conservation Initiatives – Water Conservation Initiatives: includes developing and implementing initiatives to reduce water use and greenhouse gas emissions associated with potable water, in alignment with the Water Conservation Strategy. Key priorities in 2026 and 2027 include conducting a water loss audit, advancing non-potable water uses, and delivering community programs such as Be Water Wise education resources, Environmental Grant for water conservation, and Rain Barrel Rebates.
- P.02328: Transit Implementation Plan – Bus Rapid Transit: involves the development, construction and implementation of a Bus Rapid Transit (BRT) system and a revision to current transit routing in support of BRT implementation called the Transit Plan. Shifts to more sustainable modes of transportation like public transit result in GHG reductions relative to the status quo.
- P.02468: Active Transportation Plan Implement – Ongoing Implementation of AT Plan: involves the implementation of the Active Transportation Plan. Shifts to more sustainable modes of transportation like walking and cycling result in GHG reductions relative to the status quo.
- P.10004: Energy Management Program – Energy Sustainability and Optimization Projects: includes capital investments for energy sustainability & optimization projects. These investments involve measurement and verification of the energy consumption of water and wastewater operations through metering and data collection, establishment of ISO 50001 Energy Management Information System for Water Operations and supporting research and development of energy efficiency and generation projects through internal and external studies.
- P.10031: Deep Energy Civic Bldg Retrofits – Building Energy and Major Systems Retrofits: includes the development and implementation of civic building energy and major systems retrofits. These upgrades are whole-building projects that aim to achieve energy use minimization and net-zero GHGs. The next phase of the project would provide funding to install Heat Pump equipment within existing or new civic facilities to demonstrate cold climate heat pump technology.

- P.10034: Integrated Civic Energy Management Program – Energy Conservation Measures at Municipal Buildings: includes dedicated funding for the installation of energy conservation measures at Civic facilities, specifically for those that were not selected as part of the Facility Improvement Program/Energy Performance Contract capital project that did upgrades between 2018 and 2024.
- P.10066: Woodlawn Cemetery North Burial Development – Green Burial Site Development: includes the development of a portion of the Northwest section of Woodlawn Cemetery for the purposes of establishing a green burial site and future cultural ceremonial space. Green burials are designed to reduce environmental impact and ensure a legacy of protecting the land where those who passed are laid to rest.
- P.10084: Material Recovery Centre – Ongoing Implementation of Recovery Park Master Plan: includes actions in the Solid Waste Reduction and Diversion Plan that support the Material Recovery Centre, including recycling market development, construction and demolition waste diversion for the City and community, material bans at the landfill, and the realization of the full scope of the Recovery Park Master Plan.
- P.10108: Tree Replacement and UF Management – Implementation of Trees on City Property Policy (C09-011): includes planting new or replacement trees but may also be used for other purposes related to trees such as maintaining and protecting trees, site rehabilitation or restoration, and enhancement of the urban forest. A healthy urban forest sequesters carbon and builds resilience to the impacts of a changing climate.
- P.10134: Parks Enhancements/Upgrades/Repairs – Park Renewal and Rehabilitation: includes landscape upgrades and enhancements, with GHG reduction components relating to planting, irrigation systems, subsurface drainage systems, and lighting.

3.3 Project Investments that Lay the Foundation for GHG Reductions

Projects that lay the foundation for future GHG reductions are included in Table 5 and include all activities that will help build capacity or provide information for climate work but do not have a direct or quantifiable GHG emissions reduction. Examples include feasibility studies and strategies, and programs with educational components that rely on behaviour change to realize GHG reductions. Descriptions of each project are included in the notes below the table.

Table 5. 2026-2027 projects that lay the foundation for GHG reductions.

Capital Project	Climate Budget Project	Responsible Department	Total Budget 2026/2027 (\$000s)	Climate Budget 2026/2027 (\$000s)	Funding Status
P.01964: Waste Reduction Initiatives	Greener Together Program	Sustainability	331	331	Funded
P.10015: EV Adoption Roadmap	Implementation of the ZEV Adoption Roadmap	Sustainability	250	250	Funded
P.10016: Solid Waste R&DP Development + Plan Impl	Ongoing Implementation of the SWRD Plan	Sustainability	350	350	Funded
P.10065: UF & Pest Mgmt Plan Implementation	Implementation of Urban Forest Management Plan	Parks	260	260	Funded
P.10090: Public Space & Event Waste Reduction	Development of Program to Manage Waste for Public Spaces and Events	Sustainability	507	507	Funded
TOTAL – FUNDED			\$1,698	\$1,698	
P.10026: Meewasin Trail Expansion/Upgrades	Meewasin Trail Expansion/Upgrades	Rec & Comm Development	188	188	Unfunded
P.10035.02: Residential Energy Efficiency Generation	Home Energy Map Platform Enhancements	Sustainability	165	165	Unfunded
P.10035.03: Residential Energy Efficiency Generation	'Be Watt Wise' Community Education Program	Sustainability	50	50	Unfunded
P.10081: District Energy	District Energy Feasibility Study Update	Sustainability	287	287	Unfunded
TOTAL – UNFUNDED			\$690	\$690	
TOTAL – OVERALL			\$2,388	\$2,388	

Description of Projects in Table 5

P.01964: Waste Reduction Initiatives – Greener Together Program: focuses on waste reduction actions as a gateway to further corporate environmental sustainability actions, as part of the Green Together program.

P.10015: EV Adoption Roadmap – Implementation of the ZEV Adoption Roadmap: includes engineering services to design EV charging infrastructure at a

selected City site for the light-duty fleet in 2026, and the procurement and installation of five Level 2 charging stations and related infrastructure in 2027.

- P.10016: Solid Waste Reduction & Diversion Plan (SWRD) - Development + Plan Implementation – Ongoing Implementation of the SWRD Plan: involves the continued development and delivery of actions in the Solid Waste Reduction and Diversion Plan including the update of the Solid Waste Reduction and Diversion Plan, the development of a Waste Reduction Program, and the ongoing capital work required to implement actions from the plan.
- P.10026: Meewasin Trail Expansion/Upgrades – Meewasin Trail Expansion/Upgrades: includes expanding and upgrading the downtown section of the Meewasin Trail including doubling the trail width, improving safety and accessibility for all users, and adding lighting and furnishings, in partnership with the Meewasin Valley Authority.
- P.10035.02: Residential Energy Efficiency Generation – Home Energy Map Platform Enhancements: involves the enhancement and standardization of the Home Energy Map platform to align with Natural Resources Canada's Virtual Energy Assessment Standard.
- P.10035.03: Residential Energy Efficiency Generation – 'Be Watt Wise' Community Education Program: involves the development of the 'Be Watt Wise' education program with the goal of improving community energy conservation behaviors and actions.
- P.10065: Urban Forest & Pest Management Plan Implementation – Implementation of Urban Forest Management Plan: facilitates *Pathway to a Sustainable Urban Forest: Implementation of the Urban Forest Management Plan*. The 2026 and 2027 budget requests are for a Project Manager to advance implementation of the plan.
- P.10081: District Energy – District Energy Feasibility Study Update: includes the completion of an updated feasibility study for a District Energy (DE) system in Saskatoon, based on proposed plans for the downtown including the potential development of an event and entertainment district. The study will consider updated scenarios for a DE system, including buildings/building parcels and an operator(s).
- P.10090: Public Space & Event Waste Reduction – Development of Program to Manage Waste for Public Spaces and Events: involves the development, design, and implementation of measures to improve public space and event waste reduction and diversion.

3.4 Project Investments that Build Resiliency to a Changing Climate

Project investments can help build City and community resilience to climate change, such as modifying City work to take future climate projections into account, helping residents adapt to hotter summer temperatures, and protecting homes against flooding. Table 6 highlights investments that relate to climate resilience. Projects that met the climate resilience and the GHG emissions reduction criteria of the Climate Budget are identified by an asterisk (*) before the project number. Descriptions of each project are included in the notes below the table.

As the first Climate Budget to include this lens, project managers were asked to qualify if their projects met this reporting criteria (i.e., yes or no). Project investments with a climate resilience component respond to one or more of the risks identified in the City's [Preliminary Climate Risk Assessment](#). Projects that met the criteria were instructed to include the following statement in their project narrative: "This project considers the anticipated impacts of a changing climate and is expected to result in an activity, product, or service that builds City or community resilience to those impacts."

Table 6. 2026-2027 projects that build resiliency to a changing climate.

Capital Project	Climate Budget Project	Responsible Department	Total Budget 2026/2027 (\$000s)	Climate Budget 2026/2027 (\$000s)	Funding Status
*P.00668: Park Dev't-Boulevard Development	New Neighbourhood Tree Planting Program	Parks	240	240	Funded
*P.01057: Park Dev't-Ind'L Area Blvd Tree Planting	Industrial Tree Planting Program	Parks	100	100	Funded
P.01243: WW - Lift Station Upgrades	Lift Station Upgrades	Saskatoon Water	11,873	11,873	Funded
P.01493: Riverbank Stabilization	Slope Monitoring and Slope Rehabilitation	Saskatoon Water	528	528	Funded
P.01619: Storm Sewer Trunk And Collection	Storm Sewer Rehabilitation	Saskatoon Water	15,090	15,090	Funded
P.01621: Storm Sewer Pond Preservation	Storm Water Retention Pond Maintenance	Saskatoon Water	2,980	2,980	Funded
*P.02197: WTR - Water & Energy Conserv Initiatives	Water Conservation Initiatives	Sustainability	481	481	Funded
*P.02328: Transit Implementation Plan	Bus Rapid Transit	Saskatoon Transit	52,750	52,750	Funded
P.02585: Bioreactor Expansion	New Bioreactor at WWTP	Saskatoon Water	16,615	16,615	Funded
*P.02650: Integrated Solar/Renewable Energy Strtgy	Installation of PV Panels at Municipal Buildings	Sustainability	250	250	Funded
*P.10004: Energy Management Program	Energy Sustainability and Optimization Projects	Saskatoon Water	410	410	Funded

P.10006: WTP Capital Program	WTP Upgrades to Existing Plant and Construction of New Plant	Saskatoon Water	87,764	87,764	Funded
*P.10008: WW - Biogas Energy System	Feasibility Study for Cogeneration System at WWTP	Saskatoon Water	9,150	9,150	Funded
*P.10016: Solid Waste R&DP Development + Plan Impl	Ongoing Implementation of the SWRD Plan	Sustainability	350	350	Funded
*P.10065: UF & Pest Mgmt Plan Implementation	Implementation of Urban Forest Management Plan	Parks	260	260	Funded
P.10093: Natural Areas' Protection and Health	Implementation of the Natural and Naturalized Areas Portfolio	Sustainability	2,000	2,000	Funded
*P.10108: Tree Replacement and UF Management	Implementation of Trees on City Property Policy (C09-011)	Parks	100	100	Funded
*P.10134: Parks Enhancements / Upgrades / Repairs	Park Renewal and Rehabilitation	Parks	4,655	1,794	Funded
P.10166: Localized Asphalt Repair Program	Asphalt Repair Program	Roadways, Fleet & Support	800	800	Funded
TOTAL – FUNDED			\$206,396	\$203,535	
*P.02650: Integrated Solar/Renewable Energy Strtgy	Installation of PV Panels at Municipal Buildings	Sustainability	190	190	Unfunded
*P.10031: Deep Energy Civic Bldg Retrofits	Building Energy and Major Systems Retrofits	Sustainability	145	145	Unfunded
*P.10035: Residential Energy Efficiency Generation	Capacity Building for Residential Sector	Sustainability	165	165	Unfunded
*P.10081: District Energy	Updated Feasibility Study for District Energy System	Sustainability	287	287	Unfunded
P.10092: Food Action Plan	Develop a Food Action Plan	Sustainability	200	200	Unfunded
P.10093: Natural Areas' Protection and Health	Implementation of the Natural and Naturalized Areas Portfolio	Sustainability	830	830	Unfunded
P.10096: Storage for Winter Safety Materials	Construction of New Sand and Salt Bins	Roadways, Fleet & Support	1,500	1,500	Unfunded
TOTAL – UNFUNDED			\$3,317	\$3,317	
TOTAL – OVERALL			\$209,713	\$206,852	

Description of Projects in Table 6

- *P.00668: Park Development-Boulevard Development – New Neighbourhood Tree Planting Program: includes planting trees on boulevards adjacent to serviced lots and on separate boulevards where planting set-back requirements are met. A healthy urban forest sequesters carbon and builds resilience to the impacts of a changing climate.
- *P.01057: Park Development-Industrial Area Boulevard Tree Planting – Industrial Tree Planting Program: includes planting 60 to 75 mm basket trees on boulevards adjacent to serviced lots in industrial areas where planting set-back requirements are met. A healthy urban forest sequesters carbon and builds resilience to the impacts of a changing climate.
- P.01243: WW - Lift Station Upgrades – Lift Station Upgrades: permits the upgrades, replacements, or expansions of existing lift station infrastructure to maintain or increase capacity based on the growth plans of the city. In addition to ensuring our sanitary sewer system provides a reliable service to citizens, the project accounts for increased capacity from wet-weather flows during extreme rain events.
- P.01493: Riverbank Stabilization – Slope Monitoring and Slope Rehabilitation: involves slope monitoring and instrumentation of the City's east riverbank sites and the rehabilitation of slope failures. Sites include sections of riverbank land or City-owned land and do not include private property. Riverbank stabilization is important with respect to the anticipated impacts of a changing climate, which include more intense and frequent storm events.
- P.01619: Storm Sewer Trunk and Collection – Storm Sewer Rehabilitation: involves an annual program to support major rehabilitation, upgrading, and replacement of collector and trunk storm sewer mains and connections. A robust storm water management system is critical to withstanding the anticipated impacts of a changing climate, which includes more intense and frequent storm events.
- P.01621: Storm Sewer Pond Preservation – Storm Water Retention Pond Maintenance: involves an annual program to undertake maintenance and rehabilitation of storm water retention ponds. The storm water system includes 47 storm retention ponds (34 wet ponds and 13 dry ponds). Annual storm pond asset management will protect property from flooding and monitor water quality.
- *P.02197: WTR - Water & Energy Conserv Initiatives – Water Conservation Initiatives: includes developing and implementing initiatives to reduce water use and greenhouse gas emissions associated with water, in alignment with the Water Conservation Strategy. The goal is to ensure the community's long-term

water needs are met by addressing risks related to climate change, aging infrastructure, and population growth.

- *P.02328: Transit Implementation Plan – Bus Rapid Transit: involves the development, construction and implementation of a Bus Rapid Transit (BRT) system and a revision to current transit routing in support of BRT implementation called the Transit Plan. Shifts to more sustainable modes of transportation like public transit result in GHG reductions relative to the status quo. A well-functioning public transit system supports resilience following extreme weather events by providing access to essential services along major routes while other methods of transportation are still disrupted.
- P.02585: Bioreactor Expansion – New Bioreactor at WWTP: involves design and construction of a new bioreactor including access tunnels as part of the general plant expansion. This project also includes capacity improvements to the existing bioreactor system, and a wet weather flow management system to prevent washout during peak flow periods that could occur during extreme rain events.
- *P.02650: Integrated Solar/Renewable Energy Strategy – Installation of PV Panels at Municipal Buildings: involves installing solar photovoltaic (PV) panels at municipal facilities to offset the energy required for that building and contribute solar electricity back to the power grid. Estimated savings are 25 tCO_{2e} per year starting in 2028. This total includes carbon reduction estimates for the funded and unfunded components of P.02650 as indicated in Table 5.
- *P.10004: Energy Management Program – Energy Sustainability and Optimization Projects: includes capital investments for energy sustainability & optimization projects. These investments involve measurement and verification of the energy consumption of water and wastewater operations through metering and data collection, establishment of ISO 50001 Energy Management Information System for Water Operations and supporting research and development of energy efficiency and generation projects through internal and external studies.
- P.10006: WTP Capital Program – WTP Upgrades to Existing Plant and Construction of New Plant: involves upgrades and rehabilitation work at the existing water treatment plant (WTP). It also involves the construction of a second WTP, which will meet capacity, water quality, resiliency, redundancy, and regulatory requirements while reducing the risk within the water treatment system.
- *P.10008: WW - Biogas Energy System – Feasibility Study for Cogeneration System at WWTP: includes feasibility planning for a cogeneration system at the wastewater treatment plant, which will supply electricity and heat to the plant. Estimated savings are 3,584 tCO_{2e} per year starting in 2027. A cogeneration

system would result in reduced dependence on SaskPower's electricity grid and could potentially provide electricity support during power outages.

- *P.10016: Solid Waste R&DP Development + Plan Implementation – Ongoing Implementation of the SWRD Plan: includes the update of the Solid Waste Reduction and Diversion Plan, the development of a Waste Reduction Program, and the ongoing capital work required to implement actions from the plan.
- *P.10031: Deep Energy Civic Bldg Retrofits – Building Energy and Major Systems Retrofits: includes the development and implementation of civic building energy and major systems retrofits. These upgrades are whole-building projects that aim to achieve energy use minimization and net-zero GHGs. The next phase of the project would provide funding to install Heat Pump equipment within existing or new civic facilities to demonstrate cold climate heat pump technology.
- *P.10035: Residential Energy Efficiency Generation – Capacity Building for Residential Sector: involves general community education resources with the goal of improving community energy conservation behaviors and actions.
- *P.10065: Urban Forest & Pest Management Plan Implementation – Implementation of Urban Forest Management Plan: facilitates *Pathway to a Sustainable Urban Forest: Implementation of the Urban Forest Management Plan*. The 2026 and 2027 budget requests are for a Project Manager to advance implementation of the plan.
- *P.10081: District Energy – Updated Feasibility Study for District Energy System: involves the completion of an updated feasibility study for a DE system in Saskatoon, based on proposed plans for the downtown including the potential development of an event and entertainment district.
- P.10092: Food Action Plan – Develop a Food Action Plan: involves identifying actions the City can take to help address food insecurity. Development of a Food Action Plan would act as a 10-year implementation plan that outlines City-led actions to support Saskatoon's food system, including the City's role in leading and supporting opportunities to improve access to affordable, accessible, culturally appropriate food; expand locations to grow food; support economic development; and reduce food-related waste.
- P.10093: Natural Areas' Protection and Health – Implementation of the Natural and Naturalized Areas Portfolio: involves policy and process related to the management, conservation, and restoration of natural and naturalized areas; integration of natural infrastructure into the corporate asset management system; and naturalization on City lands. The project will also commence

exploratory high-level new work related to nature-friendly initiatives, Indigenous land management, and community stewardship.

- P.10096: Storage for Winter Safety Materials – Construction of New Sand and Salt Bins: involves construction of new sand and salt bins that would store Roadways winter materials. The plan is to double the current storage capacity, from about 10% of the annual usage to about 20% of the annual usage. The new sand and salt bins will be located north of Queen Street within city yards. The work includes site preparation and construction of new bins with an impermeable surface and coverage, in accordance with best management practices.
- *P.10108: Tree Replacement and UF Management – Implementation of Trees on City Property Policy (C09-011): includes planting new or replacement trees but may also be used for other purposes related to trees such as maintaining and protecting trees, site rehabilitation or restoration, and enhancement of the urban forest. A healthy urban forest sequesters carbon and builds resilience to the impacts of a changing climate.
- *P.10134: Parks Enhancements/Upgrades/Repairs – Park Renewal and Rehabilitation: includes landscape upgrades and enhancements, with GHG reduction components relating to planting, irrigation systems, subsurface drainage systems, and lighting.
- P.10166: Localized Asphalt Repair Program – Asphalt Repair Program: involves addressing localized asphalt section repairs where the size of the road failure repair is out of the scope of typical paved street repairs delivered by the City through operations but is only affecting a small portion of the road segment thereby not triggering preservation work (delivered through P.10056). As such, funding is intended to bridge the gap between time of road failure and the delivery of the preservation treatment program to the entire road segment, as well as in some cases extend the life of the segment until the preservation program addresses the entire segment.

3.5 Future GHG Reduction Projects

Table 7 highlights climate initiatives that are not being considered in 2026 and/or 2027, but that have been identified for future budget cycles. Descriptions of each project are included in the notes below the table.

Table 7. GHG reduction and/or climate resiliency projects requesting funding in 2028-2030.

Capital Project	Climate Budget Project	Responsible Department	2028 Budget Request (\$000s)	2029 Budget Request (\$000s)	2030 Budget Request (\$000s)
P.00720: SL&P - Capacitor Installations	Capacitor Installations	SL&P	150	153	156
P.01956: Property Assessed Clean Energy Fin Prog	Expansion of Home and Commercial Energy Loan Programs	Sustainability	30,040	1,005	1,005
P.02578: WW-Downstream User Study	South Saskatchewan River Water Quality Study	Saskatoon Water	0	114	0
P.10033: ICI Energy Efficiency + Generation	Interactive Dashboard for ICI Sector	Sustainability	260	0	0
P.10159: Green Pathways Implementation 2030-2035	Ongoing Implementation of Green Pathways	Sustainability	0	0	3,000
P.10160: Climate Action Plan Mitigation and Adaptation 10-Year Implementation	Climate Action Plan Implementation	Sustainability	1,000	1,000	1,000
P.10162: Corporate Conservation, Efficiency, and Savings	Civic Fleet Electrification	Sustainability	2,250	2,250	3,000
P.10164: Electric Side-Arms	Purchase of Electric Side-arm Waste Collection Vehicle	Water and Waste Operations	1,200	0	0
P.10168: LFG Upgrades	Landfill Gas System Upgrades	Water and Waste Operations	1,330	0	335
TOTAL			\$36,230	\$4,522	\$8,496

Description of Projects in Table 7

P.00720: SL&P - Capacitor Installations: involves power factor correction to reduce the peak electrical demand of the electrical distribution system. The installation of capacitors reduces power demands and the associated cost of bulk power purchases.

P.01956: Property Assessed Clean Energy Fin Prog – Expansion of Home and Commercial Energy Loan Programs: involves supporting the continuation of the Home Energy Loan Program and the Community Energy Loan Program

- through rebates to program participants to incentivize program uptake and impactful building renovations.
- P.02578: WW-Downstream User Study – South Saskatchewan River Water Quality Study: involves conducting a study which defines the existing condition of the South Saskatchewan River upstream and downstream of the Wastewater Treatment Plant and characterizes the changes to the river due to Wastewater Treatment Plant effluent and the effect on downstream users.
- P.10033: ICI Energy Efficiency + Generation – Interactive Dashboard for ICI Sector: involves the enhancement of the benchmarking, labeling, and disclosure (BLD) program for the Industrial, Commercial, and Institutional sector with an interactive dashboard/map/virtual auditing tool. An enhanced BLD program is expected to support adoption of the Community Energy Loan Program. The interactive dashboard will track energy and water use, prioritize energy efficiency improvements and emissions reductions, and realize cost savings while providing overall occupant satisfaction.
- P.10159: Green Pathways Implementation 2030-2035 – Ongoing Implementation of Green Pathways: involves implementation of Pathways for an Integrated Green Network (Green Pathways), which serves as a 10+ year work plan to progress the vision of an integrated green network that provides sustainable habitat for people and nature.
- P.10160: Climate Action Plan Mitigation and Adaptation 10-Year Implementation – Climate Action Plan Implementation: involves implementation of the Climate Action Plan which may include feasibility studies, partnership establishment including matching funds, detailed climate risk assessments for infrastructure projects, resiliency top-ups for planned capital projects, and community resilience projects such as climate resilience hubs, extreme heat and smoke infrastructure and programming, household/community readiness programs, or incentives.
- P.10162: Corporate Conservation, Efficiency, and Savings – Civic Fleet Electrification: involves electrification of the City's light-duty vehicle fleet in alignment with the Zero Emission Vehicle Roadmap, and other equipment improvement-based solutions that align with the LEC Plan.
- P.10164: Electric Side-Arms – Purchase of Electric Side-arm Waste Collection Vehicle: involves the purchase of an electric side-arm waste collection vehicle, with anticipated fuel savings offset by increased electricity costs.
- P.10168: LFG Upgrades – Landfill Gas System Upgrades: involves landfill gas well upgrades, wellfield expansion, and building rehabilitation.

4 Methodology, Assumptions, and Uncertainty

4.1 Project Identification Methodology

The project investments highlighted in the tables above were selected on several criteria, initially based on if the project will realize a GHG emissions reduction relative to the BAP emissions scenario. As reported in the LEC Plan, the BAP scenario assumes that no additional policies, actions, or strategies will be implemented by 2050 beyond those that are currently underway (as of 2019). The BAP scenario modelling accounts for population and demographic trends and estimates and uses energy and GHG emissions-related information from local, provincial, and federal governments to inform modelling assumptions. Additional details about modelling assumptions of the BAP and LEC scenarios can be found in Appendix D of the LEC Plan.

For Climate Budget reporting, project managers are required to know if their project has or will have GHG emissions reduction and/or climate resilience implications, and were required to identify and quantify (if applicable) those implications for the Climate Budget if the project met the following inclusion criteria:

GHG Reductions:

- Project relates directly to an action in the LEC Plan; or
- Any other project expected to result in GHG emissions reductions.

Climate Resilience:

- Project considers the anticipated impacts of a changing climate, resulting in an activity, product, or service that builds resilience to those impacts.

4.2 GHG Quantification Methodology

Following this initial screen, project managers were required to estimate the GHG emissions reductions associated with their projects. Sustainability Department provided high-level guidance to project managers on request, to help identify project components associated with GHG implications. A *GHG Calculator for Municipal Projects* was available to project managers from the Climate Budget Toolbox section on MyCity.

Project Managers were not required to identify or quantify GHG emissions for the Climate Budget if the project met the following exclusion criteria:

- Project expected to result in net GHG additions;
- Project in early scoping (e.g., projects at the pre-design or strategy level, where critical details have not been defined);
- Project expected to have no or minimal GHG emissions (e.g., strategies, programs, software, and other non-emitting activities; projects that include replacements of equipment with similar equipment);
- Project unplanned (e.g., weather-related, or major disaster event response);
- Project led by City Board or Corporation (e.g., Police, TCU Place, SaskTel Centre, Rimai Modern, Libraries, etc.); or
- Scope 3 emissions (i.e., emissions embodied in fuels, food, construction materials, etc.).

4.3 Assumptions and Uncertainty

For projects submitted for budget consideration – with or without a funding plan – there is considerable uncertainty associated with both the magnitude of the emissions and the timing of implementation. All quantified projects in the Climate Budget were calculated based on the best available knowledge at the time of 2026-2027 MYBB preparations. Local emissions factors were used, where available, with others taken from Environment and Climate Change Canada's National Inventory Report³. Project managers were responsible for the accuracy and robustness of their calculations and instructed to document any methodologies and assumptions used to estimate GHGs at the project level. The GHG estimates calculated for the Climate Budget are for projects that have not been implemented, and often for projects that have not been fully defined or scoped. The impact of these projects will be reflected in the City's GHG inventories and, if applicable, reported through the City's biennial Climate Action Progress Report.

Cumulative emissions are not projected beyond this reporting cycle. For the Climate Budget, only Scope 1 emissions (from sources located within the city boundary) and Scope 2 emissions (occurring as a consequence of the use of grid-supplied energy within the city boundary) were required for GHG estimation. Scope 3 emissions (from sources outside the city boundary, including emissions embodied in fuels, food, construction materials, etc.) were not required in GHG estimates.

5 Moving Forward / Next Steps

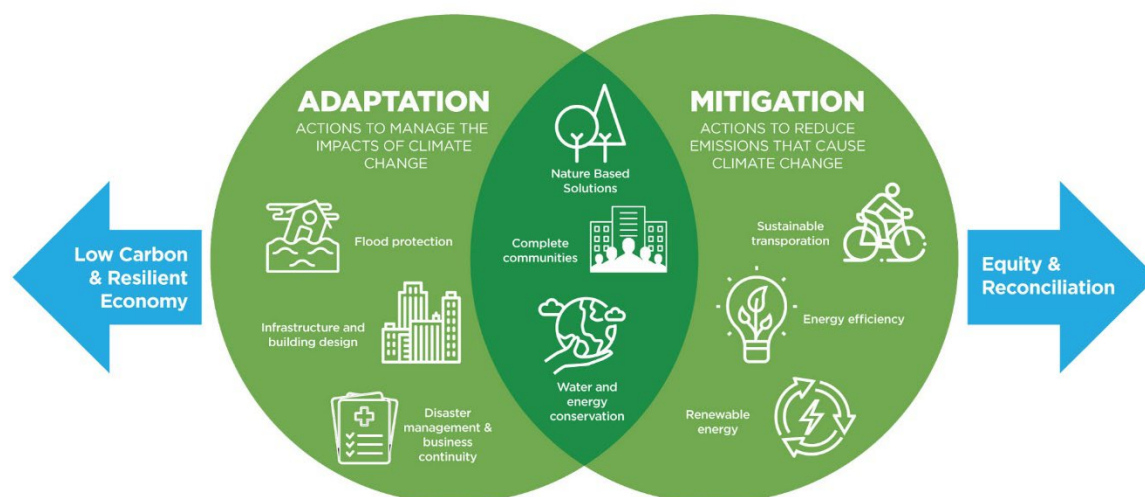
5.1 Climate Action Plan

The City is updating its Climate Action Plan to guide how the City can reduce carbon pollution and prepare for the impacts of a changing climate. The update will build on previous strategies for climate action, update GHG modelling to align with the City Council-approved GHG emissions target of net-zero by 2050, set an interim target(s), and consider community adaptation.

The updated Climate Action Plan will consider climate adaptation and climate mitigation as shown in Figure 6 including topics related to zero-emission transportation, renewable energy, home building energy retrofit and efficiency programs, the green network, and water conservation. Over the last year the City engaged with various organizations across Saskatoon on how they, and those who they support, have been impacted by a changing climate, on the importance of climate action, what actions the City should take to reduce carbon pollution, and how we can better prepare for the impacts of a changing climate. The new plan is expected to be presented to City Council in Q2 2026.

Figure 6. Climate Adaptation & Mitigation (Adapted from: ICLEI Canada, 2019).

³ Environment and Climate Change Canada. National Inventory Report 1990-2023: Greenhouse Gas Sources and Sinks in Canada – Part 2.



5.2 Priority-based Budgeting

At its [meeting held on May 13, 2025](#), the Governance and Priorities Committee (GPC) approved the recommendation to remove the requirement to include projects expected to result in GHG additions from the 2026-2027 Climate Budget. The decision was made in combination with the recommendation to implement a priority-based budgeting tool for the 2027 budget cycle. At the meeting, GPC subsequently approved "That Administration report back with options to ensure transparency around greenhouse gas (GHG) emissions as we transition to priority-based budgeting. The report should include ways to track and report GHG emissions related to programs and services."

Opportunities to ensure the reporting of climate implications is maintained in the new priority-based budget system are being explored by the Sustainability and Finance departments and will be reported as applicable.