



**Municipal Finance
Authority of BC**

Sustainable Bond Framework

May 2024

MFABC’s Sustainable Bond Framework

MFABC’s Sustainable Bond Framework (“Framework”) uses the International Capital Market Association (ICMA) Green Bond Principles 2021 (“GBP”), Social Bond Principles 2023 (“SBP”), and Sustainability Bond Guidelines 2021 as general references to guide the contents of this investor-focused document. ICMA aptly indicates that it is important for issuers to summarize in their Bond Framework relevant information within the context of the issuer’s overarching sustainability strategy in order that investors are able to look beyond the projects to the organizations themselves.

MFABC’s Governance, Mandate and Services

The Municipal Finance Authority of British Columbia (MFABC) was created in 1970 to contribute to the financial well-being of local governments throughout British Columbia (“BC”). MFABC is independent from the Province of BC and operates under the governance of a Board of Members appointed from the various Regional Districts within the province.

MFABC is part of what is commonly referred to as the Social and Solidarity Economy (SSE). Organizations operating within the SSE engage in economic practices built upon democratic governance and active citizenship, and in forms of economic activities and relations that prioritize social and often environmental wellbeing, cooperation, and solidarity over profit motives.

Social and Solidarity Economy organizations:

“include democratic forms of governance and decision making, forms of ownership and profit distribution that prioritize the equitable distribution of income and other resources, and economic activities that strengthen the social fabric and sense of community or have a small environmental footprint”.

Source: UNRiSD Authentic Sustainability Assessment, 2022

As a non-profit member co-operative comprised of local governments across BC, MFABC pools the borrowing and investment needs of BC communities through a collective structure. We provide a range of low- cost and flexible financial services to our clients, including long-term and short-term lending, equipment financing, and investment management. This aggregation results in lower costs and the concentration of needed market expertise in one centralized entity. These financial services are accessible to all municipalities, regional districts and regional hospital districts across BC (‘members’).

The MFABC’s core purpose and legislated mandate are to enable equitable and affordable access to capital for its members. Specific to long-term lending activities, MFABC issues bonds to fund the infrastructure borrowing needs of BC local governments. The projects we fund are ,multi-purpose andheterogeneous. With comprehensive legislation in place to manage credit risk, including a multi-level governance approval process, joint and several liability, and direct taxation authority, the MFABC is able to serve all BC communities equitably, regardless of their location, size, or scale of the specific project being funded.

MFABC enables greater investment in public infrastructure and its accelerated renewal across urban, rural and remote BC. We are proud of the significant role we play in enabling critical investments in BC communities through our specialized financial products and services and ongoing expert support to local governments.

MFABC's ESG Strategy

MFABC has established three ESG Program objectives to guide our work. They are:

1. To reduce the negative impact of our operations on the environment and society
2. To manage material risk to our core business and thereby retain access to the lowest attainable cost of capital for our members
3. To pursue opportunities for transformative and material impact with local governments through our core lending and investing activities

MFABC's bonds enable ESG Program objectives two and three by improving the environmental, economic, and social resilience of local governments and their communities through renewal, rehabilitation, expansion and growth of critical infrastructure and public assets.

MFABC's Member Borrowers

The types of loans and borrowers permitted under the Municipal Finance Authority Act ensure our loans are inherently sustainable. MFABC funds public infrastructure owned and operated by democratically-elected organizations (local governments) which serve entire communities, inclusively and transparently. Our members serve target population(s) by delivering equitable access and affordable infrastructure services and programs throughout their communities.

BC's Community Charter defines the purposes of a municipality as:

- a) providing for good government of its community,
- b) providing for services, laws and other matters for community benefit,
- c) providing for stewardship of the public assets of its community, and
- d) fostering the economic, social and environmental well-being of its community

Public infrastructure exists to deliver essential services to residents and businesses. Local governments own, operate, and maintain the majority of Canada's critical public infrastructure.

The traditional core services of local governments in BC include, but are not limited to the:

- Supply, treatment, and ubiquitous delivery of affordable and safe drinking water to all community members
- Drainage of stormwater through street gutters, storm drains, culverts and pipes, as well as, through the use of green infrastructure like bioswales
- Collection, treatment, and discharge of wastewater from residents and businesses.
- Collection, sorting, recycling and reuse, organics composting and landfill management of solid waste
- Stewardship of parks and open spaces
- Construction and maintenance of civic buildings for the delivery of recreation and culture programming, public safety and emergency services, engineering and public works, land use planning and permitting, and overall governance and democratic processes

Increasingly, BC local governments are also involved in the development of affordable housing, supportive housing, and emergency shelters.

MFABC's Sustainability Bonds

MFABC has developed the core components of the Framework using the International Capital Market Association (ICMA) Green Bond Principles 2021 ("GBP"), Social Bond Principles 2023 ("SBP"), and Sustainability Bond Guidelines 2021 as general references for the:

- A. Terminology and criteria used to classify MFABC's bonds as Sustainability Bonds
- B. Terminology and criteria used for allocating Bonds' Use of Proceeds to Social and Green Project categories ("Eligible Capital Project" categories)
- C. Framework's four core components - Use of Proceeds, Process for Evaluation and Selection, Management of Proceeds, and Reporting

The Framework was developed to enhance transparency and thereby facilitate investors' bond-level ESG evaluation. MFABC's issuance-level disclosure established by the Framework along with MFABC's issuer-level ESG disclosures of risk and impact are mutually complementary and reinforcing.

A. Bond Classification

Under the Framework, MFABC will issue Sustainability Bonds. The proceeds from these bond instruments will be exclusively applied to finance or refinance, in part or in full, new and/or existing Eligible Capital Projects. Eligible Capital Projects are those which deliver environmental and/or societal benefits and which are aligned with the four core components of this Framework.

According to ICMA, "The classification of a Use of Proceeds bond as a Green Bond, Social Bond, or Sustainability Bond should be determined by the issuer based on its primary objectives for the underlying projects." While not independently verified as such by a third party, MFABC believes its bonds are appropriately classified as Sustainability Bonds. All of the capital projects financed by bond proceeds from MFABC inherently satisfy the eligibility criteria of one or more Social Project categories as listed in the SBP. Most financed projects also satisfy the eligibility criteria of one or more Green Project categories as listed in the GBP.

- Social objectives are satisfied by the very nature of the essential services enabled by this critical public infrastructure (healthcare, drinking water, sewer, etc.). These infrastructure services are delivered affordably to the general public, including target populations, by a civic organization whose legislated mandate it is to be the steward of sustainable communities.
- Environmental objectives are satisfied through legislation as local governments are the regulated purveyors of drinking water, and the managers of wastewater, stormwater drainage and solid waste and recycling. Sustainable water and wastewater projects are consistently a significant proportion of the total projects financed by any bond issuance and comprise a significant percentage of MFABC's loan portfolio.
- Specific to climate change, BC local governments, as infrastructure providers and first responders, are making their communities more resilient to extreme weather events and other hazards through localized climate action and adaptation, and emergency management.

B. Eligible Capital Project Categorization and Allocation

In addition to identifying and describing the social and environmental objective criteria for classification as an Eligible Capital Project, the Framework also describes the way MFABC bonds advance the United Nations Sustainable Development Goals (SDGs). The four components of the Framework which follow detail this process.

1. Use of Proceeds

Net bond proceeds will be allocated to finance or refinance, in whole or in part, one or more new or existing Eligible Capital Projects. “Eligible Capital Projects” mean identified capital projects for which the use of bond proceeds meet environmental and/or social objectives as defined in the Framework.

MFABC’s Use of Proceeds documentation is enshrined in legislation. MFABC does not warehouse our public market bond proceeds – by issuing bonds to create a pool of available capital to on-lend later. Rather, the bond proceeds are immediately provided to our members. Prior to being funded, these loan requests are vetted through an exceptionally robust and transparent approval system. By legislation, funds are borrowed for a specific purpose and time, and these loan requests are pre-vetted at the local, regional district, and provincial Ministry levels, before final review and approval by the MFABC staff and our Trustees and Members. In other words, all MFABC’s capital market borrowing can be associated with specific projects. This allocation is pre-defined by legislated authority and investors can be confident their funds will be used to support those public infrastructure projects.

To facilitate issuance-level ESG reporting, we have developed a methodology and mapping tool for allocating each bond’s Use of Proceeds. All project loans are categorized by MFABC Borrowing Purpose, and each Borrowing Purpose is mapped to one or more:

- a) **Objectives** - environmental and social objectives consistent with the Eligible Project Categories of ICMA’s Green Bond Principles and Social Bond Principles, and
- b) **Goals** - UN Sustainable Development Goals (SDGs)

The Framework classifies these objectives and goals, as primary or secondary. These classifications represent an important distinction, in so far as how eligibility is determined and use of proceeds are allocated.





- **Primary objectives and goals** are those Eligible Capital Project categories for which MFABC’s entire loan portfolio is inherently eligible due to the legislated mandate of BC local governments, the lending restrictions and oversight in place through municipal financing legislation, and the nature of local government infrastructure and infrastructure services. Use of proceeds can be automatically allocated to primary objectives and goals across all MFABC Borrowing Purposes and MFABC’s entire loan portfolio.
- **Secondary objectives and goals** are those Eligible Capital Project categories for which eligibility is inherent, for the reasons noted above, however, they are classified as secondary because these objectives and goals only apply to one or more MFABC Borrowing Purpose (i.e. MFABC Borrowing Purpose ‘Water Supply, Treatment & Distribution’ is inherently eligible for the Green Project category of Sustainable Water and Wastewater). Use of proceeds can be automatically allocated to secondary objectives and goals at the level of MFABC Borrowing Purpose.

MFABC Borrowing Purposes by Eligible Project Category Classification

MFABC Borrowing Purpose	Social/Green Eligible Project Categories	
	Primary Applies to entire MFABC loan portfolio	Secondary Applies to one or more MFABC Borrowing Purpose
Affordable/Supportive Housing & Shelters	Affordable Basic Infrastructure Access to Essential Services	Affordable/Supportive Housing & Shelters
Environmental Conservation & Remediation		Terrestrial and Aquatic Biodiversity Conservation
Healthcare & Social Services		Socioeconomic Empowerment and Advancement
Public Parks, Civic Buildings & Land		
Public Safety Facilities & Services		Renewable Energy Systems
Renewable Energy Systems		
Solid Waste, Recycling, Organics Collection & Mgmt		Pollution Prevention & Control
Storm & Wastewater Treatment & Mgmt.		Sustainable Water & Wastewater
Transportation & Mobility		Socioeconomic Empowerment and Advancement
Universal Broadband & Telecommunications		
Water Supply, Treatment & Distribution		Sustainable Water & Wastewater
Other		




A. Primary Eligible Capital Project categories

Primary Social Categories


Eligible Capital Project Category	Eligibility Criteria/Description	UN SDG Alignment	MFABC Borrowing Purpose
Affordable Basic Infrastructure	<p>Proceeds may be allocated to the construction, development, operation, renovation and/or maintenance of facilities, services, systems, or equipment used for equitable access to services for urban, rural and remote communities across BC, including, but not limited to:</p> <ul style="list-style-type: none"> a) Clean drinking water b) Sewer c) Stormwater d) Sanitation e) Transportation f) Broadband telecommunications g) Energy 	 	All Borrowing Purposes
Access to Essential Services	<p>Proceeds may be allocated to the construction, development, operation, acquisition, and maintenance of publicly available, free, or subsidized essential services, including:</p> <ul style="list-style-type: none"> a) Education (including libraries, public universities, schools, and training centres) b) Healthcare (public hospitals, medical equipment, mental health facilities and programs, homes, or health facilities for aged or people with disabilities) c) Recreation and Care centres (recreation and aquatic centres, arenas, stadiums, and sportsfields childcare centres, community centres, eldercare and activity centres) d) Rehabilitation of parks, playgrounds, and other public spaces 	 	All Borrowing Purposes




B. Secondary Eligible Capital Project categories

Secondary Social Categories

Eligible Capital Project Category	Eligibility Criteria/Description	UN SDG Alignment	MFABC Borrowing Purpose
Affordable Housing	<p>Proceeds may be allocated to the construction, rehabilitation and/or preservation of quality affordable housing for low- and moderate- income, and other target populations including people experiencing homelessness, seniors, families, and other equity-deserving households.</p> <p>This category includes all types of non-market housing:</p> <ul style="list-style-type: none"> a) Affordable housing b) Supportive housing c) Shelters 		Affordable/Supportive Housing & Shelters
Socio-economic Advancement and Empowerment	<p>Proceeds may be allocated to the construction, rehabilitation and/or preservation of assets in support of publicly available, free or subsidized services that promote socioeconomic advancement and empowerment, including equitable access to any of:</p> <ul style="list-style-type: none"> a) Health, social and public safety services b) Public parks, civic buildings (i.e. libraries, recreation centres) c) Transportation and mobility amenities and transit service d) Broadband and telecommunications services 	 	Healthcare & Social Services Public Safety Facilities & Services Public Parks, Civic Buildings & Land Transportation & Mobility Universal Broadband & Telecommunications

Secondary Green Categories

Eligible Capital Project Category	Eligibility Criteria/Description	UN SDG Alignment	MFABC Borrowing Purpose
Renewable Energy	<p>Proceeds may be allocated to the construction, development, operation, acquisition, maintenance, connection, transmission, and distribution including, but not limited to, following renewable energy generation sources:</p> <ul style="list-style-type: none"> a) Wind, solar, tidal, geothermal, run of river and small-scale hydroelectricity <25 MW b) Refurbishment of existing hydroelectricity facilities c) Waste-to-energy d) Heat recapture <p>In addition, proceeds may be allocated to expenditures related to transmission and distribution network projects that aim to connect renewable energy sources and/or support increased deployment of renewables on the grid.</p>		Renewable Energy Systems

Eligible Capital Project Category	Eligibility Criteria/Description	UN SDG Alignment	MFABC Borrowing Purpose
Sustainable water and wastewater management	Proceeds may be allocated to the construction, development, operation, acquisition, and maintenance of infrastructure for: <ol style="list-style-type: none"> a) Collection, treatment, recycling or reuse of water, rainwater, or wastewater b) Flood prevention, flood defense or storm water management 		Water Supply, Treatment & Distribution Storm & Wastewater Treatment & Management
Pollution Prevention and Control	Proceeds may be allocated to the construction, development, operation, acquisition and maintenance of land, facilities, systems, or equipment used for: <ol style="list-style-type: none"> a) Collection, treatment/remediation, recycling or reuse of emissions, waste, hazardous waste, or contaminated soil b) Facilities, systems, and equipment that are used to divert waste from landfills or reduce emissions including composting facilities 		Solid Waste, Recycling, Organics Collection & Management
Terrestrial and Aquatic Biodiversity Conservation	Conservation and protection of watersheds. Measures supporting the protection and restoration of biodiversity and terrestrial, wetland, and aquatic ecosystems, including protecting and recovering species at risk and other related priorities.		Environmental Conservation & Remediation

2. Process for Evaluation and Selection

The responsibility for operational oversight of MFABC’s sustainability activities is held by our Business and Sustainability Committee (the “Committee”) whose mandate it is to:

1. Provide oversight and management of the Framework
2. Establish the criteria and determine the eligibility of projects qualifying for proceeds from a Sustainable Bond issuance
3. Establish the methodology and process for allocation reporting and impact reporting
4. Monitor evolving practices in advancement of MFABC’s ESG program

Members of the Committee includes the CEO and division heads from MFABC’s Business & Client Services, Finance & Accounting, Sustainability, and Strategy, Technology & Stakeholder Relations functions.

The financing requests for all capital projects are vetted through an exceptionally robust and transparent approval system, including local, regional district, and provincial Ministry levels, as well as MFABC staff and our Trustees and Members, to ensure compliance with all applicable laws, regulations and policies.

Sustainable Bond proceeds will be fully allocated to each of the specific capital projects contained within each MFABC Borrowing Purpose at the time of issuance and included in the offering circular. Ahead of any new bond issue, the Business and Sustainability Committee review the use of proceeds allocation to ensure the approved capital projects meet the guidelines for use of proceeds as described above in this Framework.

3. Management of Proceeds

The Finance & Accounting Team will track the allocation of net proceeds from the sale of any Sustainability Bond to each MFABC member borrower for their approved project(s). Once distributed, the legislation restricts the use of these bond proceeds by members to only projects pre-approved by the Ministry and MFABC's Board of Trustees prior to the bond issuance. Should a timing difference arise in the receipt of proceeds and the allocation of net proceeds, as can be the case with refinancing, the net proceeds will be temporarily invested in cash or cash equivalents. Any proceeds at reporting period end which are temporarily invested in cash or cash equivalent while they await distribution, will be disclosed in our annual Sustainability Bond reporting.

4. Reporting

Each MFABC bond is comprised of a large number of specific projects. For each bond issuance, a report accompanies our Mandate Letter and subsequent Offering Circular, which provides the following information about each Eligible Capital Project:

- a brief description of each project
- the percentage of the bond allocated to each project.
- the MFABC Borrowing Purpose to which the project is assigned
- the social and/or environmental objective to which the Borrowing Purpose and its respective projects are categorized
- the SDG to which the Borrowing Purpose and its respective projects are categorized

These brief project descriptions and their allocations to purpose, objectives, and goals, communicates to investors the type of impact or outcome to be derived from each project. Beginning in 2024 for new financing issues, MFABC may also provide more detailed information for select Eligible Capital projects, if there is a project(s) which is significant in proportion to the total bond issue, and provided it is feasible to retrieve project-level information from the borrower's documentation (i.e. financial plan), that would be meaningful to investors.

On MFABC's website, and updated on an annual basis beginning in 2024, MFABC intends to make and keep readily available a Sustainability Bond report which may include, but not be limited to the following allocation and impact reporting components.

a) Allocation Reporting

It should be noted, allocation of bond proceeds is pre-determined at the time of bond issuance and included in the offering circular.

In 2020, MFABC began mapping specific projects to the SDGs. Projects financed by bond proceeds issued prior to 2020 are being mapped to the Frameworks environmental and social objectives and SDGs as they are refinanced.

Due to the high volume of projects in each issue, and the number of outstanding Sustainability bonds, MFABC's allocation reporting will be prepared on an aggregated portfolio basis for those bonds and Eligible Capital Projects issued from 2020 onward¹.

¹ In 2020, MFABC expanded its list of Borrowing Purposes from three to twelve categories, and began allocating each bond's use of proceeds to the SDGs. As projects are refinanced they are allocated to the Framework's current mapping methodology of Eligible Project categories and SDGs.

This allocation reporting will include, but not be limited to:

- Funds raised from each outstanding Sustainability Bond issued from 2020 onwards
- Percentage and amount of funds (from 2020 onwards) allocated on an aggregated portfolio basis² to:
 - o MFABC Borrowing Purpose
 - o Environmental and social objective (Eligible Project category of GBP and SBP)
 - o UN SDG
- The amount of any allocated funds awaiting distribution to MFABC borrowers at year end, as may occasionally be the case with refinancings.

In the unusual eventuality that a local government borrows more than is needed to complete the project, investors can take comfort in the fact that legislation limits what can be done with this excess borrowing. A member borrower may invest these monies in a temporary reserve fund to be used for future capital-related expenditures of a similar service.

b) Impact Reporting

MFABC strives to develop meaningful, manageable and balanced annual reports on the impact of its use of bond proceeds. This information is valued by our Trustees, our municipal members, and by the Provincial government, in addition to bondholders.

As described throughout the Framework, by the very nature of MFABC as issuer, its local government members as borrowers, and the public infrastructure projects financed, MFABC's bonds meet the intention and definition of a Sustainability Bond through its Primary Eligible Capital Project categories which inherently and automatically apply to all public infrastructure projects and, often times, also to Secondary Eligible Capital Project categories (those specific to certain types of infrastructure, as identified by MFABC Borrowing Purpose).

Issuer versus issuance-level impact reporting

Any issuance-level impact reporting will generally be communicated in the form of case studies on select projects. Wherever possible these case studies will include quantitative outcome metrics specific to the project(s) or Borrowing Purpose. On account of the long-lived, networked nature of community-wide public infrastructure, measuring impact at an individual project level, and allocating proportionate impact on a bond-by-bond or portfolio basis, beyond the periodic publication of case studies, is generally not feasible or may not be meaningful for the following reasons:

- The proceeds from each bond finance multiple and varied projects. MFABC's outstanding issues consist of numerous loans to many BC local governments financing a high volume of projects. Many projects are multi-year in their construction, phased drawdowns from the proceeds of two or more Sustainability Bonds are commonplace for many Eligible Capital Projects.
- Project loan terms are established to amortize capital expenditures, including debt servicing costs, over the useful or extended life of the infrastructure. As such, Eligible Capital Projects are often refinanced one or more times.
- Impact related to the socio-economic resilience of communities and the resilience and restoration of the environment, as enabled by local government infrastructure services, takes many years and varied capital projects, capital programs, asset management and level of service policies to achieve. Rarely is population-level impact attributable to any single project or infrastructure service.

² In the case of having a large number of projects, ICMA's GBP and SBP recommend that information be presented in generic terms or on an aggregated portfolio basis.

While MFABC may not be able to reliably measure, apportion, and report impact at the project level on a bond-by-bond or portfolio basis, we aim to develop and communicate meaningful issuer-level impact reporting by measuring and reporting on the resilience and wellbeing of BC communities and the environment specific to those areas directly served and influenced by local government.

ICMA's SBP indicates that it is appropriate for issuers to "report on the overall results of the portfolio, especially where they believe that their financing has played a catalytic role" rather than prorating the portfolio or a specific project's impact. BC local governments are integral to the resilience and wellbeing of society and the environment, and MFABC is integral to the financial health of local governments and the infrastructure services they deliver.

Local governments own and operate the majority of public infrastructure in Canada which enables local households and businesses to operate and prosper. They are stewards of the natural environment within their jurisdiction. They are first responders to the impacts of climate change, and lead efforts to decarbonize their own operations, but also directly influence the greenhouse gas emissions generated by buildings, on-road transportation, and solid waste in their respective communities.

To measure and report on the community-scale outcomes and longer-term impact to which BC local governments, MFABC, and its bondholders are contributing, we are working with our members and partners in the Provincial government to develop a core set of metrics for measuring and tracking progress on community-scale environmental and social outcomes to which local governments services and infrastructure are a major contributor.

MFABC is also investigating the various regulatory reporting requirements of local governments by the Provincial and Federal governments to assess whether these existing and publicly available datasets could be leveraged for impact reporting purposes related to the Framework.

Wherever possible, we will seek to align the metrics we report with those identified by prominent impact reporting frameworks, which may include, but not be limited to, ICMA's Harmonized Reporting Framework, UN SDG Impact Standards for Bond Issuers, the Global Reporting Initiative, and UNRiSD's Authentic Sustainable Assessment Manual.

A sample of potential issuer-level impact metrics by Eligible Project category is included as an [appendix](#) to the Framework. As these metrics are identified, and data becomes available and reliable, we will report on MFABC's broader contributions to the local government financial system and highlight the impact of our members on the social and environmental wellbeing of BC communities. Our impact reporting is expected to evolve and improve over time as the impact measurement and reporting practices and requirements of BC local governments continues to be refined. When communicating issuer-level contributions from MFABC's long-term lending activities towards expected and/or achieved outcomes and impact, MFABC will be transparent as to our methodology, data sources, data quality, and any estimates or assumptions made.

A Commitment to Continuous Improvement

We are committed to working with our clients and partners, the Province of BC, investors, intermediaries and rating agencies to enhance our issuer-level and issuance-level communications.

MFABC expects our investor-focused sustainability reporting to evolve and improve over time as we strive to develop and deliver meaningful processes for the measurement of impact from MFABC's core long-term lending activities, in addition to, the identification, assessment, and management of any material financial risks to MFABC from climate change and other sustainability-related issues.

Amendments to this Framework

The Committee will review this Framework on a regular basis, including its alignment to updated versions of the ICMA Green, Social, and Sustainability Bond Principles and Guidelines. Any updated Framework, if applicable, will be published on MFABC's website.

Disclaimer

This Sustainable Bond Framework does not constitute an offer or solicitation, or invitation to apply for, or a recommendation to buy securities to any person in any jurisdiction and may not be relied upon for investment purposes. MFABC is not liable or responsible to any person for any harm, loss, damage, proceedings, costs, claims, liabilities, damages, and/or expenses in connection with the use of this Framework. Any offers or invitations to apply for securities will be made in accordance with all applicable laws.

Appendix: Potential Issuer-level Impact Metrics at the Community-scale

Eligible Capital Projects Category	Potential Key Performance Indicators
Primary Social Categories	
Affordable Basic Infrastructure	<ul style="list-style-type: none"> • Number and percentage of households/population served by type of infrastructure.
Access to Essential Services	<ul style="list-style-type: none"> • Number of hospitals and other healthcare facilities built/upgraded • Number and percentage of population/households with access to municipal water, sewer, waste collection
Secondary Social Categories	
Affordable Housing	<ul style="list-style-type: none"> • Household tenure distribution – own, rent, subsidized rental • Rental vacancy rates • Housing affordability - # and % of households with housing costs greater than 30% of income • Non-market housing statistics – Number of units or households and percentage of population with access to affordable housing • Homelessness count • Shelter housing statistics - Number of beds or people with access to shelter
Socio-economic Advancement and Empowerment	<ul style="list-style-type: none"> • Public parks (green space) per capita • Number and percentage of population with local and affordable access to: <ul style="list-style-type: none"> • public transit • high-speed internet/broadband services • hospitals and other healthcare facilities • fire, paramedic, and police services
Secondary Green Categories	
Renewable Energy	<ul style="list-style-type: none"> • Total installed capacity (MW) • GHG emissions avoided per year (tCO₂e)
Sustainable Water and Wastewater Management	<ul style="list-style-type: none"> • Drinking water delivered (litres) • Average daily water use (litres per capita) • Wastewater collected and treated to appropriate standards or raw/untreated wastewater discharges avoided (litres) • Number and percentage of local governments with risk and vulnerability assessments and climate adaptation plan
Pollution Prevention and Control	<ul style="list-style-type: none"> • Number of households or percentage of population provided with municipal or regional district collection and management services for: <ul style="list-style-type: none"> • Solid waste • Organics • Recycling • Diversion rates (absolute or per capita tonnes and percentages) <ul style="list-style-type: none"> • Waste to landfill • Recycling rates • Organics separation • Number of landfills and percentage of population with methane recapture at landfill • Energy recovered from waste (MWh or KJ)