

# User's Guide

## Local Greenhouse Gas Inventory Tool: Government Operations Module

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## Acronyms and Abbreviations

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<b>%</b>	percent
<b>BAU</b>	business-as-usual
<b>BOD<sub>5</sub></b>	Biological Oxygen Demand (the amount of oxygen consumed in five days by decomposing waste, used to measure the amount of waste input or output into a system)
<b>CH<sub>4</sub></b>	Methane
<b>CO<sub>2</sub></b>	Carbon dioxide
<b>CO<sub>2</sub>e</b>	Carbon dioxide equivalent emissions
<b>days/yr</b>	days per year
<b>eGRID</b>	Emissions & Generation Resource Integrated Database
<b>EPA</b>	U.S. Environmental Protection Agency
<b>ft<sup>3</sup></b>	cubic feet
<b>ft<sup>3</sup>/yr</b>	cubic feet per year
<b>G.G.E.</b>	gasoline gallon equivalent
<b>kg</b>	kilograms
<b>kWh</b>	kilowatt-hours
<b>kg N/day</b>	kilograms of Nitrogen per day
<b>LFG</b>	Landfill gas
<b>LGOP</b>	Local Government Operations Protocol
<b>LGGIT</b>	Local Greenhouse Gas Inventory Tool: Government Operations Module
<b>mcf</b>	thousand standard cubic feet
<b>MMSCF</b>	million standard cubic feet
<b>MMSCF/yr</b>	million standard cubic feet per year
<b>MT</b>	metric Tons
<b>N<sub>2</sub>O</b>	Nitrous oxide
<b>WARM</b>	EPA's WAsTe Reduction Model

## Getting Started

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### 1. Tool Overview

This User's Guide accompanies and explains the Local Greenhouse Gas Inventory Tool: Government Operations Module. The module was developed to support municipal governments across the United States to evaluate the greenhouse gas emissions associated with their municipal operations. Understanding these emission levels provides a base year for tracking emission trends against, developing mitigation strategies and policies, and assessing progress towards meeting goals.

The tool helps users to develop a municipal greenhouse gas inventory of city operations for a base year, following the Local Government Operations Protocol (LGOP), version 1.1. A companion tool for estimating greenhouse gas emissions at the community level is also available. While the Government Operations Module estimates emissions at the local government level, the separate Community Module estimates emissions for the community as a whole and follows the Global Protocol for Community-Scale GHG Emissions. Any emissions estimated in the Government Operations Module can be included in the Industrial/Commercial sector in the Community Module.

### 2. Getting Started

The Local Greenhouse Gas Inventory Tool: Government Operations Module (LGGIT) was developed using Microsoft® Excel 2007 and 2010. The tool will only operate properly using Excel 2007 or later. Before using the tool, ensure your computer meets the system requirements. In order to install and run the tool, you must have:

- IBM-PC compatible computer with the Windows XP operating system or later;
- Microsoft® Excel 2007 or later, with calculation set to automatic and macros enabled;
- Hard drive with at least 20MB free; and
- Monitor display setting of 800 x 600 or greater.

### Microsoft Excel Settings

For the tool to function properly, Excel must be set to automatic calculation. Go to the Formulas ribbon and select "Calculation Options." Make sure that the box next to the "Automatic" option is checked.

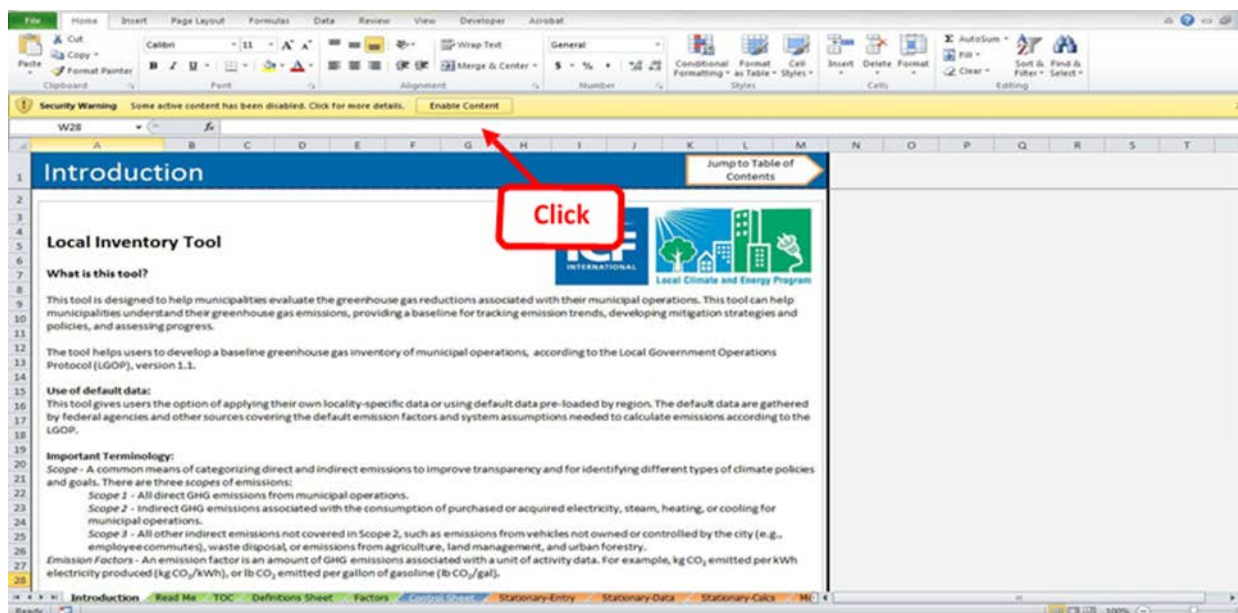
The tool will not function properly if opened in Protected View in Excel. In order to turn off Protected View, click File, Options, Trust Center, Trust Center Setting, and then Protected View. Uncheck "Enable Protected View for files originating from the internet." The user should restore default and/or desired security settings after closing the tool.

# Running Macros in Microsoft Excel

To make the user's experience as smooth as possible, the LGGIT uses macros. Macros are series of commands and functions that are stored in Excel that run automatically to perform tasks, which allow the tool to carry out tasks in an automated way. Because macros are such a powerful tool, Excel checks with the user for approval before allowing them to run.

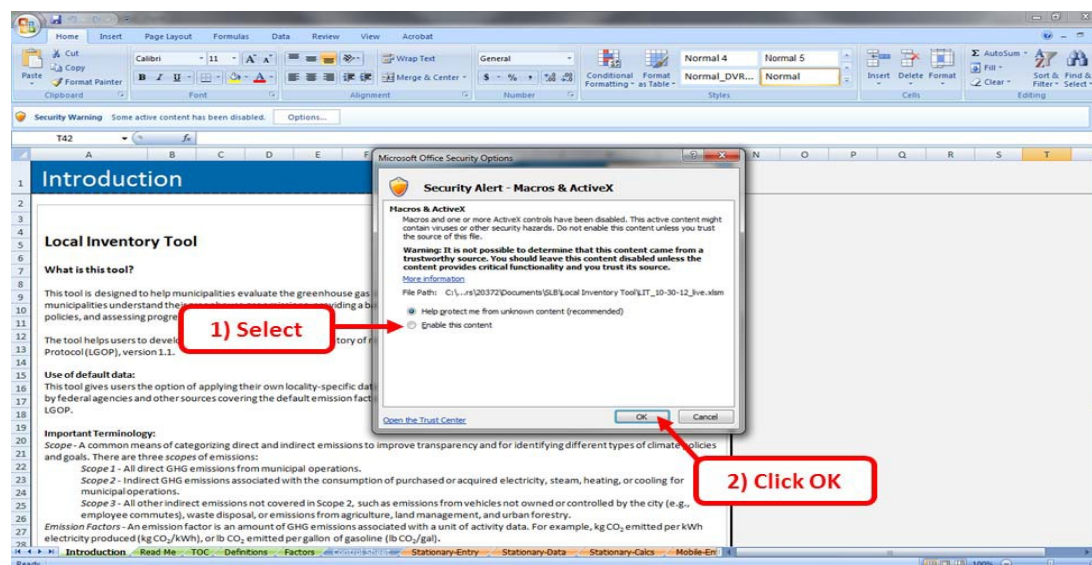
If Excel's security settings are set at the default level, a Security Warning appears above the formula box in Excel when the file is initially opened (Figure 1).

**Figure 1. Enabling Macros, Excel 2010**



The Security Warning lets the user know that some active content from the spreadsheet has been disabled, meaning that Excel has prevented the macros in the spreadsheet from functioning. Because the Government Module needs macros in order to function properly, the user must enable macros. To do so in Excel 2010, simply click the “Enable Content” button in the security message (Figure 1). To do so in Excel 2007, click the “Options” button in the security message and then select, “Enable this content” in the pop-up box (Figure 2). Enabling the macro content for the tool in these ways only enables macros while you are using this spreadsheet. The security settings will return to your default when you close the spreadsheet.

**Figure 2. Enabling Macros, Excel 2007**



If the Security Warning does not appear when the tool is first opened, it may be necessary to change the security settings for macros.

To change the settings in Excel 2010, follow the steps below:

1. Exit out of the tool and re-launch Microsoft Excel without opening the Government Module.
2. On the “File” tab, select Options from the bottom of the left-hand menu.
3. In the Excel Options pop-up box, click on “Trust Center” at the bottom of the left-hand menu.
4. Click on the gray “Trust Center Settings” button.
5. When the Trust Center options box appears, click “Macro Settings” in the left-hand menu.
6. Select “Disable all macros with notification.”
7. Click “OK” to exit out of all pop-up boxes.
8. Once the security level has been adjusted, open the tool and enable macros in the manner described in Figure 1 above.

To change the settings in Excel 2007, follow the steps below:

1. Exit out of the tool and re-launch Microsoft Excel without opening the Government Module.
2. Click on the Microsoft Excel icon in the top left of the screen.
3. Scroll to the bottom of the menu and select the “Excel Options” button to the right of the main menu.
4. When the Excel Options box appears, select “Trust Center” in the left-hand menu of the box.
5. Click the gray “Trust Center Settings” button.
6. When the Trust Center options box appears, click “Macro Settings” in the left-hand menu.

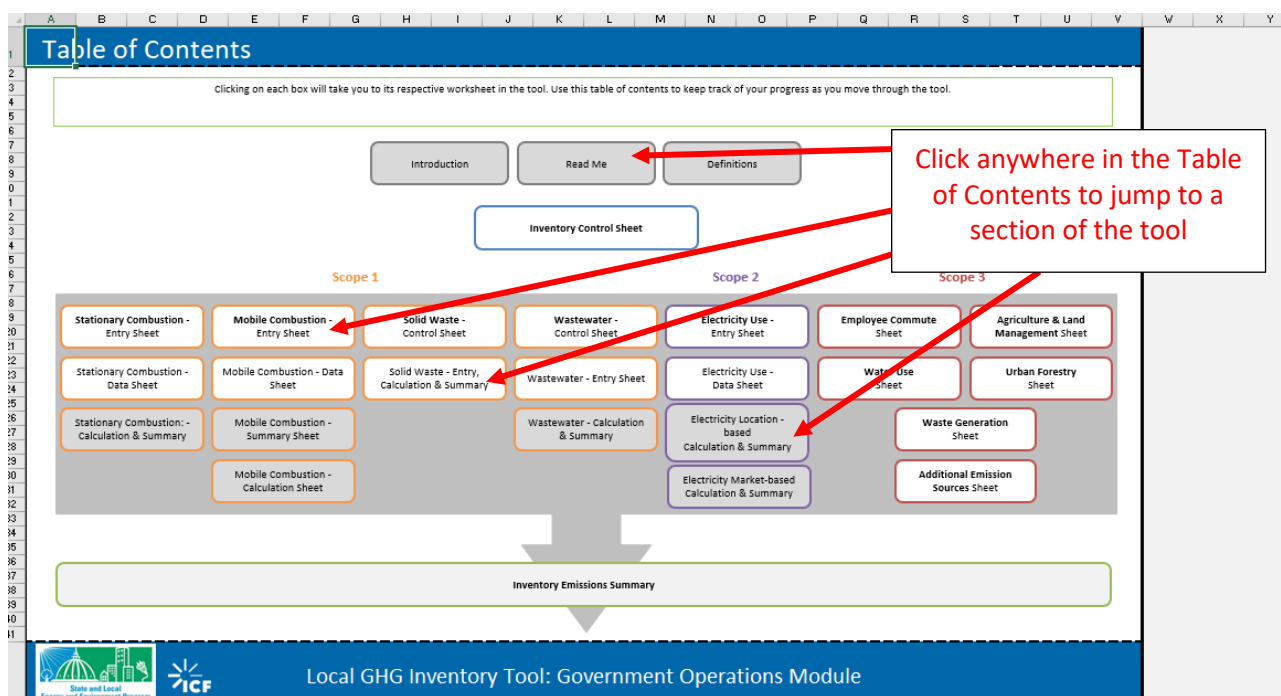
7. Select “Disable all macros with notification.”
8. Click “OK” to exit out of all pop-up boxes.
9. Once the security level has been adjusted, open the tool and enable macros in the manner described in Figure 2 above.

## Navigating the Tool

The Government Module’s Table of Contents is its main navigational portal. The Table of Contents is also used to track your progress throughout the tool. You may click on the name of any part of the tool within the Table of Contents to be taken to that sheet (Figure 3). Every sheet also features an arrow-shaped navigation button on the upper right-hand corner that returns the user to the Table of Contents.

There are two main sections of this tool: Background Data Collection and Emissions Calculations. In each, the user will enter data to configure the tool to their specific municipality and receive customized results.

**Figure 3. Table of Contents**



The Table of Contents is also used to track your progress as you complete the tool. On every sheet that requires user action, you will see a check box in the upper right-hand corner of the tool that reads “Check if you have completed this sheet” (Figure 4). Check this box as you complete each sheet. Doing so will change the color of that sheet’s icon in the Table of Contents. For example, Figure 5 shows the Table of Contents after the “Mobile Combustion - Entry” sheet has been completed. The “Mobile Combustion – Entry Sheet” box has changed and is now filled in with color.



**Figure 4. Sheet Navigation and Tracking Tools**

**Electricity Use - Entry**

**Data Entry & Calculations**

On this sheet, you can enter electricity use for each entity for which you have data. These entities may be of any scale—the entire city, city departments, buildings, or individual meters.

To use the form below, first enter the data for a given unit, then click "Add/update Record." The data will be saved, and the fields will remain filled in. The purpose of this process is to facilitate similar data entry for multiple entities. Note: you will receive a confirmation message when the record has been successfully added. At any point, you may click "Reset Form" to clear all fields. If you would like to enter more than one record at a time, you may click the "Batch/Update" sheet and directly add data there.

If you would like to change any aspect of a previous entry, select "Edit Record." A drop-down menu will appear. Select the entry you wish to edit. If you would like to delete a record, select "Delete Record." A drop-down menu will appear for you to select the entry to delete. After you confirm that you would like to delete a record, click the "Delete Record" button.

Describe the electricity consuming unit you are entering

Unit Description:  Facility Type (if applicable):  Yes ☐ No ☐

2) Enter the activity data for the year

Contractual Instrument Description:  Electricity Purchased (kWh):  Supplier-Specific CO<sub>2</sub> Emissions Rate (lb Supplier-Specific CH<sub>4</sub> Emissions Rate (lb Supplier-Specific N<sub>2</sub>O Emissions Rate (lb/MWh):

Add/update Record Edit Record Delete Record Reset Form

Local GHG Inventory Tool: Government Operations Module

**Figure 5. Table of Contents with Completed Sheet**

**Table of Contents**

Clicking on each box will take you to its respective worksheet in the tool. Use this table of contents to keep track of your progress as you move through the tool.

Introduction Read Me Definitions

Inventory Control Sheet

**Scope 1** **Scope 2** **Scope 3**

Stationary Combustion - Entry Sheet	Mobile Combustion - Entry Sheet	Solid Waste - Control Sheet	Wastewater - Control Sheet	Electricity Use - Entry Sheet	Employee Commute Sheet	Agriculture & Land Management Sheet
Stationary Combustion - Data Sheet	Mobile Combustion - Data Sheet	Solid Waste - Entry, Calculation & Summary	Wastewater - Entry Sheet	Electricity Use - Data Sheet	Water Use Sheet	Urban Forestry Sheet
Stationary Combustion - Calculation & Summary	Mobile Combustion - Summary Sheet		Wastewater - Calculation & Summary	Electricity Location - based Calculation & Summary		Waste Generation Sheet
	Mobile Combustion - Calculation Sheet			Electricity Market-based Calculation & Summary		Additional Emission Sources Sheet

Inventory Emissions Summary

Local GHG Inventory Tool: Government Operations Module

TOC Definitions Control Sheet Stationary-Entry Stationary-Data Stationary-Calcs Mobile-Entry Mobile-Data Mobile-Summary

## Data Requirements

The Government Module is designed to accept any level of data granularity in order to be flexible to the needs and constraints of different municipalities. Data can be entered at any scale, ranging from city-wide activity data to data by facility or meter. The more specific the data provided by the user, however, the more accurate and useful the tool will be. See Box 1 for details.

The GHG inventory segment of the tool proceeds through ten main sectors of municipal government emissions. These sectors and the type of data the user needs to provide are shown in Table 1. Gray cells indicate if a default value is available for that input or if the input is optional.

In general, this tool is pre-programmed with default emission factors and system assumptions needed to calculate emissions from the LGOP. Default emission factors are generally provided from national or state publications and provide a relatively accurate estimate of emissions. If local, or site-specific factors are available for your locality, those should be used to overwrite the default factors. Wherever possible in the inventory process, default values from the LGOP are used. The tool provides users the option to use default data or to override default values if they have city-specific information.

Throughout the tool, cells are shaded yellow where the user is required to enter data.

### Box 1. GHG Inventory Data Input Options

#### Option A: "Quick" Inventory

- Enter municipality-wide fuel, electricity, and water consumption data.
- This method takes less time but does not allow the tool to as effectively calculate emission levels.

#### Option B: Thorough Inventory

- Enter fuel, electricity, water consumption by facility or meter.
- This method requires more time and data availability from the user but provides the most detailed GHG inventory.

**Table 1. Required Data Inputs for the Local Greenhouse Gas Inventory Tool: Government Operations Module —Inventory Calculations**

GHG Sectors	Input Data
Stationary Combustion of Fossil Fuels (e.g. fuel use at city facilities)	Stationary fuel use (by fuel type, by sector)
Electricity Consumption and Purchases	Electricity consumed or purchased (kWh) Electric utility Supplier-Specific Emissions Rate (lb/MWh)*
Mobile Combustion of Fossil Fuels (i.e., fuel use by city fleet)	Fuel consumed (by fuel type) (gallons or G.G.E.) Vehicle Miles Traveled (miles) Vehicle Model Year Vehicle Type
Solid Waste Management	City Landfills (number) Landfill Gas Collected (MMSCF/yr) Fraction of CH <sub>4</sub> in landfill gas Landfill Gas Collection Area (fraction)
Wastewater Treatment	Wastewater treatment process details (aerobic, anaerobic, nitrification, denitrification) Population served by wastewater treatment system(s) (people) Population served by septic systems (people) Digester gas produced daily (ft <sup>3</sup> /day) Fraction of CH <sub>4</sub> in biogas System BOD <sub>5</sub> load/influent (kg BOD <sub>5</sub> /day) Fraction BOD <sub>5</sub> removed in primary treatment Industrial Nitrogen load (kg N/day) Average total Nitrogen discharged (kg N/day)
Employee Commute	Number of employees (people) Employees who use each mode of transit (%) Average one-way commute length (miles) Work days per year (days/yr)
Agriculture & Land Management	Synthetic fertilizer use (short tons N) Organic fertilizer use (short tons) Manure fertilizer use (short tons)
Urban Forestry	Total urban area (km <sup>2</sup> ) Urban area with tree cover (%)
Waste Generation	Waste emissions (MTCO <sub>2e</sub> from EPA's Waste Reduction Model) Department contribution to total waste (%)
Water Use	Percentage of imported water (%) Water use (gallons)
Additional Emission Sources	GHG emissions from each additional source, by gas (MT CO <sub>2e</sub> )
*Required for Scope 2: Market-Based approach only.	

## Tool Layout

There are two main sections of this tool: *Background Data Collection*, and *Emissions Calculations*. In each, the user will enter data to configure the tool to their specific municipality and receive customized results.

## Background Controls

On the Inventory Control Sheet, identify the municipality, the inventory year for the inventory, and set up and define city departments. Depending on what data are available and at what scale, the user can determine how to configure the tool. The departments input into the tool do not need to correspond to every department within the municipality but set up to reflect organizational units for which the most comprehensive data is available. For example, if the user has City-wide data, they may set up only one department, "City." Alternatively, if the user has data broken down by billing units which are different from city departments, they may name the "Departments" after those units. You must enter a minimum of 1 department in this step.

The user will also set up information about their electricity providers. Users can select which eGRID sub-region serves the area view the default emission factors and can enter up to five utilities with utility-specific emission factors (if available).

## GHG Emission Scopes

To account for direct and indirect emissions, and to provide transparency and a guiding framework for the inventory tool, GHG estimates are categorized according to 3 scopes. The following scopes are defined by the Local Government Operations Protocol and are used throughout the tool:

**Scope 1:** All direct GHG emissions (with the exception of direct CO<sub>2</sub> emissions from biogenic sources).

**Scope 2:** Indirect GHG emission associated with the use of purchased or acquired electricity, steam, heating, or cooling.

- **Location-based method** reflects grid-average emission factors. Municipalities must report Scope 2 emissions using the location-based method.
- **Market-based method** reflects emissions from electricity that municipalities have purposefully chosen and derives emission factors from contractual instruments, such as Renewable Energy Credits (RECs). Municipalities have the option to report Scope 2 emissions using the market-based method, in addition to the location-based method, to account for avoided emissions from renewable energy sources.

## BOX 2. Difference between Location-Based and Market-Based Approaches for Scope 2 Emissions

Local governments have a growing interest in accounting for green power or renewable energy credits (RECS) in their municipal government inventories. According to section 6.2.4 of the LGOP, a local government “may not deduct these purchases from your Scope 2 emissions because doing so would constitute double counting. This is because the renewable energy portion of a utility’s power supply is already accounted for in the region’s eGRID factor.” The LGOP encourages local governments to disclose information about these activities in their inventory report, but not to include them in the calculations, as this would lead to double counting. The LGOP guidance is specific to the location-based accounting method. However, updated guidance from WRI (2014, 2015) offers an alternative method, called the market-based method, which considers local governments’ green electricity choices.

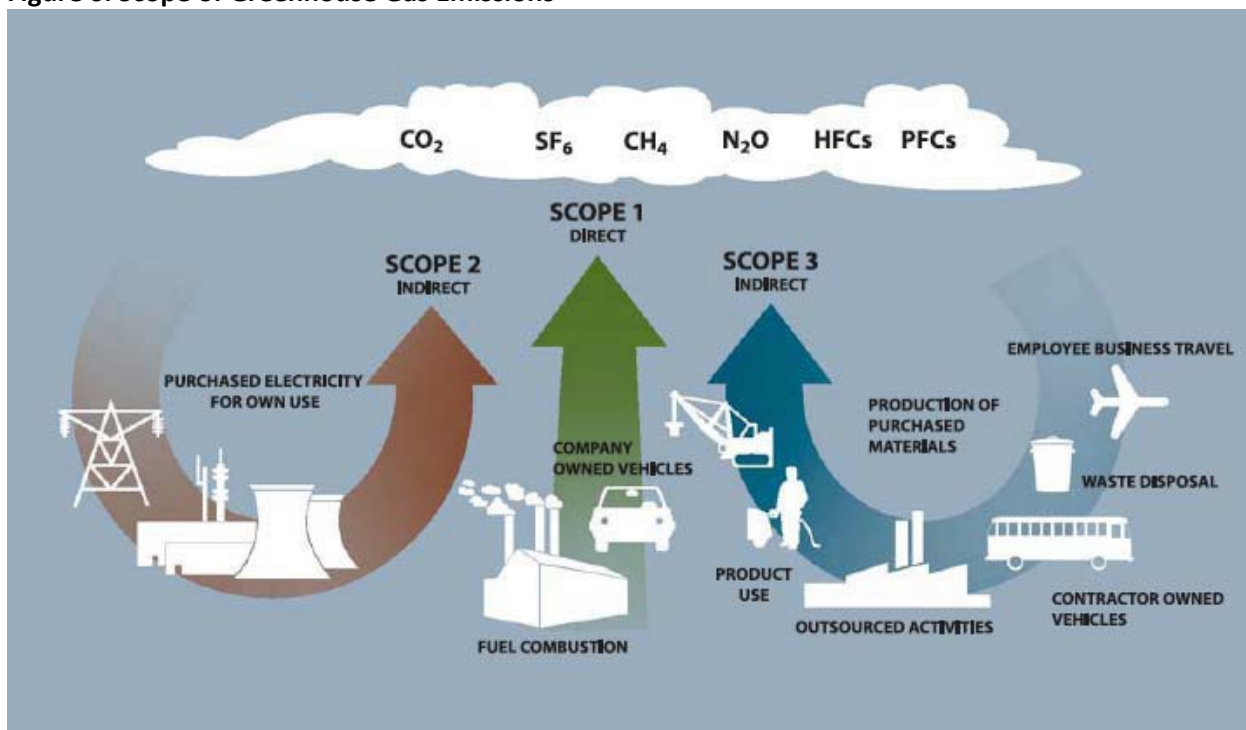
WRI’s [\*Global Protocol for Community-Scale Greenhouse Gas Emission Inventories\*](#) (2014) and WRI’s *GHG Protocol Scope 2 Guidance* (2014) details the difference between location-based and market-based scope 2 emissions. A **location-based method** reflects grid-average emission factors (i.e., eGRID factors), while a **market-based method** reflects emissions from electricity that cities have purposefully chosen and derives emission factors from contractual instruments, such as RECs.

The GHG Protocol states that cities shall use the location-based method (using the region’s eGRID factor) for scope 2 calculations and may separately document emissions from the market-based method (using a utility or contract-specific emission factor), where relevant. For transparency, local governments must always report Scope 2 emissions using the location-based method. If local governments purchase electricity through contractual instruments, they have the option to report Scope 2 emissions using the market-based method, which accounts for electricity purchases including renewables and offsets. It is not required to purchase 100% of electricity usage through contractual instruments to use the market-based method.

**Scope 3:** All other indirect emissions not covered in Scope 2, such as emissions resulting from the extraction and production of purchased materials and fuels, transport-related activities in vehicles not owned or controlled by the reporting entity (e.g., employee commuting and business travel), outsourced activities, waste disposal, etc.

In addition to accounting for emissions according to these 3 scopes, the LGOP provides guidance on imports and exports by a local government, and how emissions for these should be taken into account. As an example, waste imported into the city, and treated at a government run facility is reported as Scope 1 emission estimates. Waste generated by the local government and exported and treated outside of the local government’s boundaries is included in Scope 3 estimates. The LGGIT accounts for in-boundary consumption and resulting emissions and excludes any emissions released from products consumed or services exported from the locality.

**Figure 6. Scope of Greenhouse Gas Emissions**



Source: WRI/WBCSD GHG protocol Corporate Standard, Chapter 4 (2004).

Because Scope 3 emissions vary in complexity and in the activities they represent, it is recommended that users calculate emission estimates for additional sources outside the tool and enter the estimates in the Additional Emission Sources worksheet. An example of Scope 3 calculations from one local government is included in the box below.

### **BOX 3. City of Eugene 2000 and 2005 GHG Inventory Report Scope 3 Emissions**

The City of Eugene included Scope 3 emissions from vehicle fuels used by City employees commuting to work, disposal of the City's solid waste from internal operations, and the embodied energy in goods and services purchased by the City.

- For embodied energy in goods and services purchased by the City, the City of Eugene provided an estimate that was derived from a national model (developed by Carnegie Mellon University) of the GHG emissions embodied in different types of purchases. The City estimated that approximately 18,120 metric tonnes of GHG emissions was attributable to \$40 million in purchases of local goods and services.

# Inventory Calculations

After the user has configured the tool on the Control Sheet, the tool will calculate the municipal emissions, or the base year greenhouse gas inventory for the city's municipal operations. The inventory is separated into the 10 main emission sources below, from the Local Government Operations Protocol (LGOP), and these sources are further organized by scope. Users can also enter emissions for any additional sources they would like to calculate outside of the tool and enter the estimates in the Additional Emission Sources worksheet.

1. Stationary Combustion of Fossil Fuels (Scope 1)
2. Building/Facility Electricity Consumption (Scope 2)
3. Mobile Combustion of Fossil Fuels (Fleet) (Scope 1)
4. Solid Waste Disposal (Scope 1)
5. Wastewater Treatment (Scope 1)
6. Employee Commutes (Scope 3)
7. Water Consumption in City Facilities (Scope 3)
8. Agriculture & Land Management (Scope 3)
9. Urban Forestry (Scope 3)
10. Waste Generation (Scope 3)
11. Additional Emission Sources (optional) (Scope 1, 2, or 3)

For each source, the user will be asked to enter data about relevant city activities (e.g. electricity consumed, fuel used) during the inventory base year. The tool can be used to develop emissions estimates for a base year, as well as used to track emissions over time if different versions of the Excel file are saved. Default emission factors for each activity are provided, and the user is given the option to override these factors, if necessary. There are multiple sheets for some emission sources, but not for all sources.

Each emissions source follows a distinct process the user will follow to determine the emissions, as explained below:

## ***Stationary Combustion, Electricity Use, and Mobile Combustion***

1. Users enter activity/fuel use data on Entry Sheet OR
2. Users can batch import data on Data Sheet.
3. Emissions are calculated and summarized on the Calculation Sheet.

## ***Solid Waste***

1. Users answer questions about their city's solid waste disposal system on the Control Sheet.
2. Based on the answers to the questions, users will enter data about their solid waste system and view emissions summary on the Entry, Calculation & Summary Sheet.

**Wastewater Treatment**

1. Users answer questions about their city's wastewater treatment system(s) on the Control Sheet.
2. Based on the answers to the questions, users will enter data about their wastewater treatment systems on the Entry Sheet; and
3. Emissions will be calculated and summarized on the Calculation & Summary Sheet.

**Employee Commutes, Water Consumption, Agriculture & Land Management, Urban Forestry, and Waste Generation**

1. Users will enter necessary data, and view emissions on a single sheet.

**Additional Emission Sources**

1. Users can enter emissions from up to 10 additional sources on a single sheet.

All municipal emissions for the inventory year are summarized on the Emissions Summary sheet.

The tool estimates emissions for the 6 Kyoto Gases- CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, PFCs, HFCs, and SF<sub>6</sub>. Gases included for each Scope are provided in the following table.

**Table 2. Greenhouse Gases Included by Source and Scope**

Local Government GHG Inventory Tool Worksheet	Gases Included
<b>Scope 1</b>	
Stationary Combustion	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O
Mobile Combustion	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O
Solid Waste	CH <sub>4</sub>
Wastewater	CH <sub>4</sub> , N <sub>2</sub> O
<b>Scope 2</b>	
Electricity Use: Location-based (required)	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O
Electricity Use: Market-based (optional)	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O
<b>Scope 3</b>	
Employee Commute (Scope 3)	CO <sub>2</sub>
Agriculture & Land Management (Scope 3)	N <sub>2</sub> O
Urban Forestry (Scope 3)	CO <sub>2</sub> (sequestered)
Waste Generation (Scope 3)	CH <sub>4</sub>
Water Use (Scope 3)	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O
<b>Other (Scope 1, 2, or 3)</b>	
Additional Emission Sources	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub>

Biogenic emissions are not included in the module, and as a standard practice the CO<sub>2</sub> emissions occurring from biofuel combustion are not included in total inventory estimates. According to the U.S. Environmental Protection Agency, biogenic CO<sub>2</sub> emissions are defined as CO<sub>2</sub> emissions related to the natural carbon cycle, as well as those resulting from the combustion, harvest, combustion, digestion, fermentation, decomposition, or processing of biologically based materials. EPA provides examples of biogenic CO<sub>2</sub> emissions including:

- CO<sub>2</sub> from the combustion of biogas collected from biological decomposition of waste in landfills, wastewater treatment, or manure management processes
- CO<sub>2</sub> from combustion of the biological fraction of municipal solid waste or biosolids



- CO<sub>2</sub> derived from combustion of biological material, including forest-derived and agriculture-derived feedstocks.

According to the LGOP, because of the distinction between biogenic and anthropogenic emissions, local governments should track the biogenic CO<sub>2</sub> emissions from biomass combustion separately from Scope 1 direct emissions. In addition, the LGOP advises the following:

“Biogenic emissions related to forestry and land management should not be quantified under this Protocol as the Protocol is designed to account primarily for the anthropogenic sources of GHG emissions, and is not designed to assess the carbon stocks of government-owned lands (see Section 2.3 in the LGOP). Biogenic emissions also occur from sources other than combustion, such as the aerobic decomposition of organic matter. These non-combustion biogenic emissions should not be included in your GHG inventory.”

Emission factors for each calculation are included in the “Factors” worksheet of the module, and specific sources for each of the emission factors are provided in the table below.

**Table 3. Source of Emission Factors**

<b>Scope 1</b>	<b>Emission Factor Source</b>
Stationary Combustion	U.S. EPA Greenhouse Gas Reporting Program
Mobile Combustion	U.S. EPA, National GHG Inventory
Solid Waste	U.S. EPA, National GHG Inventory
Wastewater	U.S. EPA, National GHG Inventory
<b>Scope 2</b>	
Electricity Use	EPA’s eGRID
<b>Scope 3</b>	
Employee Commute	U.S. EPA, National GHG Inventory
Agriculture & Land Management	U.S. EPA, National GHG Inventory
Urban Forestry	U.S. EPA, State Inventory Tools
Waste Generation	U.S. EPA, National GHG Inventory
Water Use	California Energy Commission

### 3. Sheet Instructions and Methodology

This section provides a guide to using the Government Operations Module to estimate greenhouse gas emissions from municipal government operations. The methods and default values used for the inventory component of this tool are from the LGOP. Calculation sheets are provided so that methods and emission estimates are transparent in the tool. Instructions for completing each sheet of the tool are below.

#### Control Sheet

Use the Control Sheet to configure the tool to your local government. Enter up to 20 municipal departments, identify city electricity providers, and click the "Set Up" button (in Step 4 at the bottom of the Control Sheet) to get started.

The module can be used to inventory GHG emissions from 2000 through 2020. EPA decided not to include inventory years going back to 1990, as there is limited availability of emission factors dating back to 1990 and local governments will likely not have data going back to 1990. According to the LGOP, "It is good practice to compile an emissions inventory for the earliest year for which complete and accurate data can be gathered. The base year for the UNFCCC and subsequent Kyoto Protocol is calendar year 1990. However, required data from 1990 is often prohibitively difficult or impossible to collect. Given that the priority for a greenhouse gas management program should be on practical results, it is more important that the base year be documented with enough detail to provide a good basis for local action planning than it is that all local governments produce an inventory with the same, stipulated base year."

**NOTE:** Once you click the "Set Up" button, you may not go back and change city departments you have already entered. You may add city departments, but be sure to click "Set Up" again.

### Stationary Combustion and Electricity Consumption Inventory Sheets

#### Entry Sheets

Enter annual stationary fuel use and electricity consumption for each entity for which you have data in the yellow cells. These entities may be of any scale—the entire municipality, municipal departments, buildings, or individual equipment such as furnaces. To use the form, first enter the data for a given unit (Unit Description, Facility Type, Department, Fuel Type, and Fuel Consumption). For electricity consumption, enter if the electricity unit is a contractual instrument. If yes, enter the required data (contractual instrument description, supplier-specific emission rates). If you do not know the emissions rate, the emission rates will default to zero. Then click "Add/Update Record." The data will be saved in a data sheet, and the fields will remain with the current data entered. The purpose of this process is to facilitate similar data entries for multiple entries. You will receive a confirmation message when the record has been successfully added. At any point, you may click "Reset Form" to clear all fields. If you would like to enter more than one record at a time, you may proceed to the "Stationary-Data" or "Electricity-Data" sheet and directly add data there.

If you would like to change any aspect of a previous entry, select "Edit Record." A drop-down menu will appear. Select the entry you would like to change, make changes to the entry fields as needed, and then click "Add/Update Record." To delete a record entirely, click the "Delete Record" button. A dropdown menu will appear that contains the previously entered data. Select the entry to delete from the drop-down, and confirm that this entry should be deleted. After you confirm that you would like the entry deleted, the saved data will be erased.

If you enter data at the facility level, please specify the type of facility from the dropdown menu under "Facility Type (if applicable)." Types of facilities include office buildings, warehouses, outdoor lighting, wastewater infrastructure, health, school, and other.

## Data Sheets

Data entered through the Entry Sheet forms appears here (Figure 7). If you would like to upload a large set of data without using the form, you may do so by clicking the blue "Create Data File Template" button. This will open up a new batch data template file, which has two tabs. The "Read Me" tab explains any restrictions (such as units) you need to know when preparing your data file. Complete the template data sheet with your data, then copy and paste it into the Data sheet below the "Saved Data" section, beginning in Row 9.

**Figure 7. Stationary and Electricity Data Sheets**

**Electricity Use - Data**

This sheet stores the individual data records added via the form on the previous sheet. If you wish to add multiple records at once without using the input form, you may directly add data to this sheet. Please click on the button to the right "create data file template" to generate a template file with instructions for this process. Please be careful to follow the instructions and enter data using the format and parameters specified in the template. Once you have manually entered all data to this sheet, please select the "Update Electricity Calculations with Manual Data" button to the right.

Buttons: Create Data File Template, Update Electricity Calculations with Manual Data, Return to Table of Contents, Check if you have com...

ID#	Unit Description	Department	Utility	Electricity Consumed (kWh)	Facility Type	Contractual Instrument Description	Supplier-Specific CO <sub>2</sub> Emissions Rate	Supplier-Specific CH <sub>4</sub> Emissions Rate	Supplier-Specific Emissions Rate
1	Building Electricity - A	Police	Southern California		100 Office Building				
2	Building Electricity - B	Police	Southern California		105 Office Building				
3	Building Electricity - C	Police	Southern California		110 Office Building				
4	Building Electricity - D	Police	Southern California		115 Office Building				
5	Building Electricity - E	Police	Southern California		120 Office Building				
6	Building Electricity - F	Police	Southern California		125 Office Building				
7	Building Electricity - G	Fire	Southern California		130 Office Building				
8	Building Electricity - H	Fire	Southern California		135 Office Building				
9	Building Electricity - I	Fire	Southern California		140 Office Building				
10	Building Electricity - J	Fire	Southern California		145 Office Building				
11	Building Electricity - K	Fire	Southern California		150 Office Building				
12	Building Electricity - L	Fire	Southern California		155 Office Building				
13	Building Electricity - M	Fire	Southern California		160 Office Building				

Mobile-Detail Calcs | Solid Waste-Control | Solid Waste-Entry | Wastewater-Control | Wastewater-Entry | Wastewater-Calcs | Electricity-Entry | Electricity-Data

Click here to generate a template file

If not using batch import, data will appear here as entered in the Data Entry sheet.

The process for completing the mobile combustion sector and electricity sector follows nearly the same format as the stationary sector. However, due to the complicated nature of mobile and electricity emissions calculations, one extra step is required. For mobile emissions, after all data has been entered, either through the Entry Sheet form or the batch data template file, you must click the "Update Calculations" near the bottom of the Mobile Entry sheet, as shown below in Figure 8. For electricity emissions, if data was manually entered using the batch data template, after all data has been entered, you must click the "Update Electricity Calculations with Manual Data" button near the top right of the Electricity Data tab, as shown in Figure 9.

**Figure 8. Mobile Entry—Update Calculations**

The screenshot shows the 'Mobile-Entry' form in Microsoft Excel. The form is titled 'Mobile-Entry' and includes instructions: 'After you have completed data entry, please click on the "Update Calculations" button in Step 3.' The form is divided into three main sections:

- 1) Describe the vehicle(s) you are entering:** This section includes fields for 'ID#', 'Vehicle or vehicle group description', 'Department', 'Vehicle Year', 'Vehicle Type', 'Vehicle Model (optional)', and 'Fuel type'.
- 2) Enter the activity data for the year 2008:** This section includes fields for 'Fuel consumed (l)', 'Vehicle miles traveled (VMT)', and a 'Helpful hint' about calculating MPG.
- 3) Update the calculations:** This section includes a blue button labeled 'Update Calculations'.

A red arrow points to the 'Update Calculations' button, and a callout box contains the text: 'Click "Update Calculations" once all mobile combustion data has been entered'.

**Figure 9. Electricity Data – Update Calculations**

The screenshot shows the 'Electricity Use - Data' form in Microsoft Excel. The form is titled 'Electricity Use - Data' and includes instructions: 'This sheet stores the individual data records added via the form on the previous sheet. If you wish to add multiple records at once without using the input form, you may directly add data to this sheet. Please click on the button to the right "create data file template" to generate a template file with instructions for this process. Please be careful to follow the instructions and enter data using the format and parameters specified in the template. Once you have manually entered all data to this sheet, please select the "Update Electricity Calculations with Manual Data" button to the right.' The form is divided into two main sections:

- 1) Create Data File Template:** This section includes a blue button labeled 'Create Data File Template'.
- 2) Update Electricity Calculations with Manual Data:** This section includes a blue button labeled 'Update Electricity Calculations with Manual Data'.

A red arrow points to the 'Update Electricity Calculations with Manual Data' button, and a callout box contains the text: 'Click "Update Electricity Calculations with Manual Data" once all manual electricity data has been entered.'

# Electricity Calculations Sheet

## Location-Based Calculations

This sheet is where Scope 2 emissions from electricity usage using the location-based method are calculated. Electricity use by department shows the total amount of grid usage and does not include kWh purchased through contractual instruments. Emissions are calculated for each utility entered on the Electricity-Entry tab, by department, using eGRID emissions rates.

## Market-Based Calculations

This sheet is where Scope 2 emissions from electricity usage using the market-based method are calculated. Electricity use by department shows the total amount of kWh grid usage and purchased contractual instruments. Emissions are calculated for each contractual instrument entered on the Electricity-Entry tab, by department, using the supplier-specific emissions rates. Next, location-based emissions by utility are adjusted to remove the kWh purchased through contractual instruments. If more than one utility is entered, then the total kWh from contractual instruments is equally divided and subtracted from the utilities. Finally, to calculate the total emissions by department, emissions from contractual instruments and emissions from adjusted location-based are summed. An example of Location- and Market- based electricity purchases is shown below in Table 4 and Figure 10.

**Table 4. Example Location- and Market- Based Calculation Methods<sup>a</sup>**

Location-Based Method						
Entity	Grid Electricity Consumed (kWh)		Grid Emission Factor (lb CO <sub>2</sub> /MWh)		Emissions (MT CO <sub>2</sub> e)	
Office A	1,000		253.11		0.11	
Office B	500		253.11		0.06	
Total	1,500		253.11		0.17	
Market-Based Method						
Entity	Grid-Supplied Consumption (kWh)	REC Purchases (kWh)	Adjusted Location-Based Electricity (kWh)	Grid Emission Factor (lb CO <sub>2</sub> /MWh)	REC Emission Factor (lb CO <sub>2</sub> /MWh)	Emissions (MT CO <sub>2</sub> e)
Office A	1,000	500	500	253.11	0	0.06
Office B	500	500	0	253.11	0	0
Total	1,500	1,000	500	253.11	0	0.06

<sup>a</sup> Adopted from WRI 2015.

**Figure 10. Electricity Data Sheet for Example Location- and Market- Based Calculation**

ID#	Unit Description	Department	Utility	Electricity Consumed (kWh)	Facility Type	Contractual Instrument	Supplier-Specific CO <sub>2</sub> Emissions Rate	Supplier-Specific CH <sub>4</sub> Emissions Rate
1	Office A	A	NYUP eGRID subregion	1000	Office Building 0		0	0
2	Office B	A	NYUP eGRID subregion	500	Office Building 0		0	0
3	Office A REC	A	N/A	500	Office Building REC A		0	0
4	Office B REC	A	N/A	500	Office Building REC B		0	0

## Solid Waste Inventory Sheets

### Control Sheet

On the control sheet, first select whether your municipality has operational control over any landfills. If not, you may opt to use the U.S. Environmental Protection Agency's (EPA) Waste Reduction Model (WARM) to calculate your Scope 3 emissions. This step is optional but can also be used to calculate waste emission reductions.

For every landfill over which you have operational control, please select whether those landfills have landfill gas collection systems and whether those systems are comprehensive or partial. Under the LGOP, landfill gas (LFG) collection systems are considered "comprehensive" if the landfill is required to have an LFG collection system under EPA's New Source Performance Standards or a system more stringent as dictated by local regulations.

For these landfills that do not have LFG collection systems, you need to use the [California Air Resources Board's \(CARB\) Landfill Emissions Tool](#), which is based on the IPCC First Order Decay (FOD) model. To use the model, you will need the annual waste deposited in each landfill as well as the opening and closing year of each landfill. Once you have run the model, please paste the final methane (CH<sub>4</sub>) emissions output for each landfill in the yellow cells on in the tool.

### Calculations Sheet

Depending on your entries on the Solid Waste control sheet, you will be presented with formulas to calculate your city's emissions from solid waste management. Enter values requested in the pale yellow cells. Click on the checkbox to use default values for the fraction of CH<sub>4</sub> in your city's landfill gas. Your solid waste emissions will be summarized at the bottom of the sheet.

## Wastewater Treatment Inventory Sheets

### Control Sheet

On the wastewater control sheet, answer the series of questions about the type(s) of wastewater treatment systems in your municipality. For every type of system (anaerobic or aerobic treatment with or without nitrification/denitrification), you will be asked to provide the population served by that system on the entry sheet. You will also answer questions about data availability for your wastewater treatment systems.

### Entry Sheet

The wastewater entry sheet provides data input cells based on your answers to the questions on the wastewater control sheet. Enter data in the yellow cells in the specified units is requested.

### Calculations Sheet

The calculation sheet shows the formulas used to determine your city's emissions from wastewater treatment, using methodology from the LGOP. The gray cells link to the values you entered on the Wastewater Entry Sheet.

Your total emissions are summarized in the table at the top of the sheet. You may scroll down to

view the detailed calculations, but no action is required on this sheet. If you would like to change any of the entered values, you may do so on the entry sheet.

## Employee Commute Inventory Sheet

The employee commute sheet will calculate Scope 3 emissions from employee commutes to work. In the yellow cells, enter the number of employees per department, the proportion of those employees who take various modes of transportation to work, average commute distance, and the annual number of work days. Default data for every entry except number of employees has been provided, but you may change them if you have better data.

Once you enter this information, the total emissions from employee commutes will be calculated.

## Imported Water Inventory Sheet

The water sheet is where you will calculate the Scope 3 emissions associated with imported water consumption by your municipal government. These emissions are indirectly associated with electricity use and other emissions required to provide water to your city. This does not include the electricity or energy use used directly at city water facilities. Any such electricity use associated with water within your city (such as city water pumps) should be entered under the Electricity tab.

If your city imports water, enter the amount of water consumed by department during the inventory year and where that water is imported from. Each import source is associated with different emission factors and will be used to calculate your city's indirect emissions from water consumption.

## Agriculture & Land Management Inventory Sheet

The agriculture & land management sheet is where you will calculate the Scope 3 emissions associated with fertilizer application by your municipal government. These emissions are associated with the application of synthetic, organic, and manure fertilizers. A portion of applied fertilizers volatilize into the air in the form of  $N_2O$ .

Once you enter the information for each department on the amount of fertilizer applied by fertilizer type, the total emissions from this source will be calculated.

## Urban Forestry Inventory Sheet

The urban forestry sheet is where you will calculate the Scope 3 emissions associated with urban trees (street trees, trees in parks, etc.) managed by your municipal government. Changes in carbon stocks in urban trees are calculated by estimating the total urban area, the percent of that urban area with tree cover, and applying a carbon storage factor to estimate carbon sequestration from urban trees. Note the LGOP states that biogenic forestry emissions are not quantified under the LGOP and can be reported optionally (see Section 2.3 in the LGOP). EPA decided to include these estimates in the tool so that local governments could optionally estimate carbon stocks of government-owned land if this was applicable.

Once you enter the information on the urban tree coverage for each department, the total carbon sequestration from this source will be calculated.



## Waste Generation Inventory Sheet

The waste generation sheet is where you will calculate the Scope 3 emissions associated with the decomposition of waste generated within your borders by government operations but landfilled elsewhere. This sheet applies to waste produced directly or indirectly by government operations activities and disposed of in a solid waste facility not operated by the municipality. To calculate Scope 3 emissions from waste, utilize EPA's WASTE Reduction Model (WARM) either as a web-based calculator or an Excel spreadsheet. If the waste is disposed of in a facility operated by the municipality, emissions should be calculated as Scope 1 emissions on the Solid Waste-Control and Solid Waste-Entry sheets.

Once you enter the information for each department on the waste generation, the total emissions from this source will be calculated.

## Additional Sources Inventory Sheet

Use this sheet to enter emissions from any additional sources you would like to include in your inventory. Assign each source to a city department, note what scope the emissions fall under, and enter any greenhouse gas emissions in metric tons of carbon dioxide equivalent (MTCO<sub>2</sub>e). In Chapter 11, the LGOP provides a list of other processes and fugitive emissions that could be estimated outside of the tool, and the results of the emissions calculations can be input on this sheet.

## 4. Uncertainty

The GHG inventory component of the tool follows the methodology of the LGOP. Users should refer to the LGOP for a discussion of the uncertainty associated with default assumptions.

## 5. Tool References

These references refer to resources cited in the Local Greenhouse Gas Inventory Tool: Government Operations Module as well as in the User's Guide.

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## 6. Additional Resources

Below are additional resources that can help facilitate the development of your local government GHG inventory.

Resource Name	Link
ENERGY STAR Portfolio Manager	<a href="http://www.energystar.gov/buildings/about-us/how-can-we-help-you/benchmark-energy-use/use-energy-star-benchmarking-tools">http://www.energystar.gov/buildings/about-us/how-can-we-help-you/benchmark-energy-use/use-energy-star-benchmarking-tools</a>
Local Government Operations Protocol	<a href="http://www.arb.ca.gov/cc/protocols/localgov/localgov.htm">http://www.arb.ca.gov/cc/protocols/localgov/localgov.htm</a>
Landfill Emissions Tool	<a href="https://www.arb.ca.gov/cc/landfills/landfills.htm">https://www.arb.ca.gov/cc/landfills/landfills.htm</a>
EPA MOVES on-road Emissions Model	<a href="https://www.epa.gov/moves">https://www.epa.gov/moves</a>
State and Local Energy Resources	<a href="https://www.epa.gov/statelocalenergy/state-and-local-energy-publications-0">https://www.epa.gov/statelocalenergy/state-and-local-energy-publications-0</a>