

## BGreen Triple Bottom Line Accounting

### SOCIAL ACCOUNTING: DETERMINING IMPACTS ON COMMUNITY/SOCIAL RESOURCES

<p><b>S1-Diversity and inclusion</b></p> <p>Goal: equal access and equal opportunity to use services</p>	<p><b>How will this impact access by all sectors of the community?</b></p> <p>a. Does this address diverse needs of all sectors of community, and is it equally accessible to and affordable to all sectors regardless of age, income, culture, first language, employment respo</p>															
<p><b>S2-Public amenities and community services</b></p> <p>Goal: enhanced physical amenities and service amenities</p>	<p><b>How will this impact physical amenities or community services?</b></p> <p>a. Will this enhance public space and be consistent with the existing public space?</p> <p>b. Will this enhance services including education, leisure, recreation and health services?</p>															
<p><b>S3-Public health, safety and security</b></p> <p>Goal: enhance public health, safety and security</p>	<p><b>How will this impact public health, safety and security?</b></p> <p>a. Will this enhance safety of sidewalks, streets, parks and gardens, residences or businesses?</p> <p>b Will this enhance perceived safety?</p> <p>c. Will this enhance public health through programs or physical</p>															
<p><b>S4-Culture and heritage</b></p> <p>Goal: enhance cultural resources and heritage preservation</p>	<p><b>How will this impact culture and heritage?</b></p> <p>a. Will this enhance cultural opportunities including artistic, literary, sporting and entertainment opportunities?</p> <p>b. Will this help preserve heritage, traditions and diverse cultures?</p>															
<p><b>S5-Community vitality and citizen activity</b></p> <p>Goal: Citizens actively involved in vibrant communities</p>	<p><b>How will this impact citizen participation in communities and community vitality?</b></p> <p>a. Will this promote a strong community core by providing easy access to and availability of a mix of compatible uses?</p> <p>b. Will this promote business involvement or investm</p>															
<table border="0"> <tr> <td>Rating Scale</td> <td>Strong positive</td> <td>3</td> <td>Strong negative</td> <td>-3</td> </tr> <tr> <td></td> <td>Moderate positive</td> <td>2</td> <td>Moderate negative</td> <td>-2</td> </tr> <tr> <td></td> <td>Slight positive</td> <td></td> <td></td> <td></td> </tr> </table>		Rating Scale	Strong positive	3	Strong negative	-3		Moderate positive	2	Moderate negative	-2		Slight positive			
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## ENVIRONMENTAL ACCOUNTING: DETERMINING IMPACTS ON NATURAL RESOURCES

<p><b>E1-Energy use and greenhouse gas emissions</b>          Goal: reduce GHG emissions by:          a. reducing energy use;          b. increasing energy efficiency; or          c. increasing use of cleaner fuels</p>	<p><b>How will this impact energy use and emission of greenhouse gases?</b>          a. Will this increase or decrease energy consumption?          b. Will this promote energy efficiency?          c. Will this use lower emission fuels or green energy?          d. Will this decrease emissions through filtering mechanisms?          e. Will this increase/decrease greenhouse gas emissions?</p>
<p><b>E2-Materials use and waste generation</b>          Goal: minimize materials use and maximize recovery, reuse and recycling</p>	<p><b>How will this impact amount and types of materials used and waste generated?</b>          a. Will this increase/decrease the use of non-renewable or hazardous materials?          b. Will this promote the use of renewable or recycled materials?          c. Will this reduce/increase the total quantity of waste?          d. Will this promote composting of waste materials?</p>
<p><b>E3-Water resources: consumption, collection and disposal</b>          Goal: protection of water supply and efficient and sustainable management of water resources</p>	<p><b>collection and disposal?</b>          a. Will this reduce/increase water consumption or water disposal?          b. Will this promote water conservation or efficiency?          c. Will this increase water collection or diversion?          d. Will this promote wastewater or stormwater recovery, recycling and/or reuse?</p>
<p><b>E4-Pollution and resource impairment</b>          Goal: protect air, water, soil and rock resources from pollution or other degradation</p>	<p><b>How will this impact quality, condition and function of air, water, soil or rock resources?</b>          a. AIR: Will this increase/decrease local air quality?          b. SOIL: Will this increase/decrease soil quality, stability or function?          c. WATER: Will this promote increased quality of ground or surface water resources?</p>
<p><b>E5-Flora, fauna and greenspace</b>          Goal: protect biological resources and green space and promote citizen stewardship of the same</p>	<p><b>How will this impact wild plants and animals and green space?</b>          a. Will this increase/decrease quality or amount of flora, fauna or greenspace?          b. Will this promote efficient land use so as to decrease impact on the natural environment and green space?          c. Will this increase access to and care of flora, fauna and/or greenspace?</p>

<p>Rating Scale</p>	<p>Strong positive      3          Moderate positive    2          Slight posit</p>	<p>Strong negative      -3          Moderate negative   -2</p>	
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## DETERMINING IMPACTS ON ECONOMIC RESOURCES

<b>F1-Financial resources: combine F1-a and F1-b for impact on financial resources</b>	<b>How will this impact financial resources?</b> a. Refer to F1-a-Life cycle costs and F1-b-Cost recovery
<b>F1-a-Life cycle costs</b>  Goal: financially-cost effective projects and operations	<b>What are the expected life cycle costs?</b> a. What is initial cost? b. What are on-going costs and can have these been minimized? c. Will there be any costs at end of life cycle? d. Based on expected number of persons to be served by this, what is the per capita financial cost?
<b>F1-b-Cost recovery</b>  Goal: maximize cost recovery	<b>How will costs be recouped over time?</b> a. How will this be funded? b. Will this provide revenue-raising opportunity? c. Will this provide charitable giving opportunities to defray costs? d. Will this provide a return on investment? e. Will this increase/decrease the cost of services or goods as a whole or on a per capita basis for those served or supplied?
<b>F2-City assets</b>  Goal: enhance and protect value of assets	<b>How will this impact value of city assets?</b> a. Will this protect/enhance/diminish the value of city assets owned publicly or privately?
<b>F3-Business sector investment and growth</b>  Goal: attract, retain, nurture strong business sector	<b>How will this impact business sector investment and growth?</b> a. Will this attract new businesses or promote additional need for services? b. Will this improve business opportunity by adding to the supply of zoned land for business or mixed-use, by providing incentives or reducing impediments to business development, or by promoting an attractive and desirable environment? c. Will this increase business revenue? d. Will this promote job creation/loss?

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## DETERMINING IMPACTS ON ECONOMIC RESOURCES

### F4-Business support services and workforce training

Goal: enhance services to support business development

#### How will this impact support to business?

- a. Will this promote skills training for specific business growth or a skilled in-demand workforce?
- b. Will this provide educational or other support services directly to businesses, or alliances which enable business growth?
- c. Will this promote community as a place where businesses want to operate and participate?
- d. Will this promote relocation by residents whose skills could help business development?

### F5-Infrastructure

Goal: provide state-of-the-art transport and telecommunications infrastructure

#### How will this impact infrastructure?

- a. Will this provide transport users with more/fewer transport options?
- b. Will this increase/decrease number or frequency of transport connections (sea, air, water, road)?
- c. Will this reduce/increase transport costs?
- d. Will this increase/decrease speed, availability and cost of telecommunication connections?
- e. Will this increase/decrease provision of water utility infrastructure?
- f. Will this increase/decrease provision of electrical utility infrastructure?
- g. Will this increase/decrease provision of natural gas, oil or other fuels and/or related infrastructure?

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BGreen Triple Bottom Line (TBL) analysis

Initiative	Social factors					Environmental factors					Financial factors					Category totals			TBL Rating	
	Diversity Inclusion	Public amenities and services	Health, safety, security	Culture & heritage	Community vitality, citizen activity	Energy GHG emissions	Materials use, waste generation	Water	Pollution, re-source impairment	Plants, animals, greenspace	Cost	City assets	Business investment and growth	Business support, workforce training	Infrastructure	Social total	Environmental total	Financial total		
	S1	S2	S3	S4	S5	E1	E2	E3	E4	E5	F1	F2	F3	F4	F5					
<b>Greenfields</b>																				
A. Land planning to reduce VM1																				
1-1 to 1-5 Mixed use, TOD, rezones, parking, design regulations	3	3	3	3	3	3	2	1	3	3	x	3	3	3	3	15	12	12	39	
2-1 to 2-2 Municipal property planning	3	3	1	0	1	3	1	0	1	0	x	3	3	0	0	9	4	6	19	
3-1 to 3-3 Housing ladder	3	0	2	3	3	3	2	1	2	0	x	3	3	3	2	11	8	11	30	
4-1 to 4-5 Neighborhoods of choice w historical, cultural, educational amenities	3	3	3	3	3	3	2	1	2	2	x	3	3	3	3	15	10	12	37	
5-1 to 5-2 Class A office opportunities	3	3	2	1	2	2	0	1	1	2	x	3	3	3	1	11	6	10	27	
B. Coordinated redevelopment of underutilized sites																				
1-1 Use GIS as planning tool	3	3	3	2	3	3	0	3	3	3	x	2	3	3	2	14	12	10	36	
2-1 to 2-7 Enable development	3	3	3	3	3	2	0	2	3	2	x	3	3	3	1	15	9	10	35	

Initiative	Diversity Inclusion	Public amenities and services	Health, safety, security	Culture & heritage	Community vitality, citizen activity	Energy GHG emissions	Materials use, waste generation	Water	Pollution, re-source impairment	Plants, animals, greenspace	Cost	City assets	Business investment and growth	Business support, workforce training	Infrastructure	Social total	Environmental total	Financial total	TBL Rating
	S1	S2	S3	S4	S5	E1	E2	E3	E4	E5	F1	F2	F3	F4	F5				
<b>Green Wheels</b>																			
1-1 Transit First Policy	3	2	2	1	2	3	2	0	3	1	x	3	2	2	3	10	9	10	29
1-2 Transportation demand & Alternate Transit Strategy	3	3	3	2	2	3	2	0	3	1	x	3	3	2	3	13	9	11	33
1-3 Large hub/large employer VMT reductions	3	2	2	2	3	3	2	0	3	1	x	3	3	3	3	12	9	12	33
1-4 Transportation Choice Education	3	1	2	1	3	3	1	0	3	1	x	3	2	1	0	10	8	6	24
2-1 Complete Streets, integrated land use, water, green space, transportation planning	3	3	3	3	3	3	2	3	3	3	x	3	3	3	3	15	14	12	41
3-1 to 3-2 Walking and Pedestrian infrastructure	3	3	3	2	3	3	2	3	3	1	x	3	3	3	3	14	12	12	38
4-1 to 4-3 Bicycling, Bicycle infrastructure & bike sharing	2	3	3	2	3	3	2	3	3	1	x	3	3	3	3	13	12	12	37
5-1 to 5-2 Parking, congestion, mobility management	3	3	1	2	3	3	1	0	3	1	x	3	3	3	3	12	8	12	32
6-1 to 6-2 Reduced emissions - anti-idling and fuel standards	3	0	2	0	1	3	1	0	2	1	x	1	1	0	0	6	7	2	15

Initiative	Diversity Inclusion	Public amenities and services	Health, safety, security	Culture & heritage	Community vitality, citizen activity	Energy GHG emissions	Materials use, waste generation	Water	Pollution, re-source impairment	Plants, animals, greenspace	Cost	City assets	Business investment and growth	Business support, workforce training	Infrastructure	Social total	Environmental total	Financial total	TBL Rating
	S1	S2	S3	S4	S5	F1	F2	F3	F4	F5	F1	F2	F3	F4	F5				
<b>Green Spaces</b>																			
1-1 Green spaces, vacant lands GIS data layers	3	3	3	1	1	2	0	1	1	2	x	2	1	0	0	11	5	3	19
1-2 Prioritized green spaces for least served	3	3	3	2	3	2	1	3	2	2	x	3	1	2	0	14	10	6	30
1-3 Community gardens and urban farms	2	3	3	2	3	2	1	1	2	1	x	3	1	1	0	13	7	5	25
1-4 Green spaces master plan	3	3	3	2	3	3	1	3	3	3	x	3	2	1	0	14	13	6	33
1-5 Waterfront Access	3	3	3	2	3	1	0	2	3	1	x	3	2	1	1	14	7	7	28
1-6 Street Trees	2	3	3	3	3	3	1	3	3	3	x	3	2	2	0	14	13	7	34
1-7 Streetscape and Complete Streets	3	3	3	3	3	3	2	3	3	3	x	3	3	3	2	15	14	11	40
1-8 Green Space linkages	3	3	3	2	3	3	1	1	2	2	x	3	1	1	1	14	9	6	29
2-1 Conservation Commission	3	2	2	1	3	2	1	3	3	3	x	3	2	1	0	11	12	6	29
2-2 Partnerships	3	3	2	1	3	3	1	3	3	3	x	3	1	1	0	12	12	5	29
2-3 Equipment	0	3	2	1	2	-1	-1	0	2	2	x	3	3	2	0	8	2	8	18
3-1 Community participation, stewardship - schools, community	3	2	2	2	3	3	1	1	3	3	x	3	2	3	0	12	11	8	31
3-2 Community participation - Youth Conservation Corps	3	2	1	1	3	3	2	3	3	3	x	2	2	3	0	10	14	7	31
3-3 Community participation - BGreen Kiosks	3	3	1	1	3	3	2	3	3	3	x	3	2	1	0	10	14	6	30
3-4 Community participation - clean up watchdog program	3	3	2	1	3	0	0	0	2	1	x	2	2	2	0	12	3	6	21

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	S1	S2	S3	S4	S5	E1	E2	E3	E4	E5	F1	F2	F3	F4	F5				
<b>Recycling</b>																			
1-1 Residential programs	3	2	1	0	3	2	3	2	2	1	x	1	1	1	0	9	10	3	22
1-1 Residential single stream	3	3	2	0	3	3	3	3	3	2	x	0	2	1	0	11	13	3	27
1-1 Residential bulk pick up	3	2	0	0	1	1	1	1	1	1	x	0	1	0	0	6	5	1	12
1-2 Resident education	3	2	1	0	3	3	3	2	2	1	x	0	0	1	0	9	11	1	21
1-3 Recycling operator education	3	2	1	0	2	1	2	0	1	1	x	0	0	1	0	8	5	1	14
1-4 Special needs and bulk pick up	3	2	1	0	1	1	1	1	1	1	x	0	1	1	0	7	5	2	14
2-1 to 2-2 Commercial recycling	3	2	1	2	3	2	3	2	2	2	x	0	1	2	0	11	11	3	25
2-3 Recycled & recyclable materials purchase-business sector	3	2	1	1	3	2	2	1	2	2	x	0	0	2	0	10	9	2	21
2-4 DSSD recycling	3	2	1	2	3	2	2	1	2	2	x	0	1	2	0	11	9	3	23
3-1 Municipal recycling - events	3	2	1	3	3	2	2	1	1	1	x	0	2	1	0	12	7	3	22
3-2 Municipal facilities recycling	3	2	1	2	3	2	2	2	1	1	x	0	0	1	0	11	8	1	20
3-3 School recycling	3	2	2	0	3	2	3	2	2	2	x	0	1	1	0	10	11	2	23
4-1 to 4-3 C & D Recycling	2	2	1	3	2	2	3	1	2	2	x	1	0	0	0	10	10	1	21
5-1 Illegal dumping - monitoring	3	2	1	0	2	0	0	0	1	1	x	1	1	1	0	8	2	3	13
5-2 Pride in community anti-litter	3	3	1	1	3	0	0	0	1	1	x	1	2	2	0	11	2	5	18

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	S1	S2	S3	S4	S5	E1	E2	E3	E4	E5	F1	F2	F3	F4	F5				
<b>Water Resources</b>																			
<b>A. Water Supply</b>																			
1-1 Water demand planning	3	3	3	2	1	2	0	3	3	3	x	3	1	1	3	12	11	8	31
2-1 Community conservation and efficiency	3	2	3	2	2	2	0	3	3	3	x	3	1	1	1	12	11	6	29
2-2 Municipal conservation and efficiency	3	2	3	2	2	2	0	3	3	3	x	3	1	1	1	12	11	6	29
2-3 Educational facilities conservation and efficiency	3	2	3	2	2	2	0	3	3	3	x	3	1	1	1	12	11	6	29
2-4 Directed conservation and efficiency education	3	2	3	2	3	2	0	3	3	3	x	2	1	0	0	13	11	3	27
<b>B. Waste water</b>																			
1-1 to 1-2 Infrastructure, management, manpower	3	3	3	2	1	3	0	3	3	3	x	3	2	1	3	12	12	9	33
2-1 to 2-2 Stormwater capture: baseline data and non-point source programs	3	3	3	2	3	3	0	3	3	3	x	3	2	2	3	14	12	10	36
3-1 Water resources protection: regulatory	3	3	3	2	2	3	0	3	3	3	x	3	2	0	3	13	12	8	33
3-2 Water resources protection: education and stewardship	3	3	3	2	3	2	0	3	3	3	x	3	1	1	2	14	11	7	32
3-3 Water resources protection: coordinated land planning	3	3	3	3	3	3	0	3	3	3	x	3	3	1	3	15	12	10	37

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	S1	S2	S3	S4	S5	F1	F2	F3	F4	F5	F1	F2	F3	F4	F5				
<b>Green Energy &amp; Buildings</b>																			
1-1 Energy Improvement District	3	3	3	2	3	3	0	1	3	2	x	3	3	1	3	14	9	9	32
2-1 Green Energy Park	3	3	3	0	3	3	0	1	3	1	x	3	3	1	3	12	8	10	30
2-2 Clean energy choice	-1	1	3	0	3	3	0	1	0	1	x	0	0	0	3	6	5	3	14
2-3 Residential solar																			
3-1 to 3-2 Wastewater facilities:EE, biomass retrofit, resource sharing	3	2	1	0	1	3	2	3	3	2	x	2	1	0	1	7	13	4	24
4-1 to 4-3 Municipal facilities benchmark, retrofit, consolidation	3	3	1	0	2	3	0	3	3	1	x	3	2	1	1	9	10	7	26
5-1 - 5-2 Educational facilities benchmark and efficiency retrofits	3	3	1	0	2	3	0	3	3	1	x	3	2	1	1	9	10	7	26
6-1 Residential weatherization program	2	1	2	1	3	3	0	2	3	1	x	3	3	0	1	9	9	7	25
6-2 Home energy contest	3	0	0	0	3	1	0	1	1	0	x	0	0	0	0	6	3	0	9
6-3 Large residential E/weatherization	2	1	2	1	3	3	0	2	3	1	x	3	3	0	1	9	9	7	25
6-4 Energy audits	2	1	2	1	3	3	0	2	3	1	x	3	3	0	1	9	9	7	25
7-1 Green Building Standards	-1	1	2	2	2	3	0	3	3	2	x	3	1	1	1	6	11	6	23
7-2 Green products - healthy indoor environment	3	1	3	0	2	1	1	1	3	1	x	1	1	0	0	9	7	2	18
8-1 to 8-5 EE education: schools, municipal facilities,kiosks, YCC	3	2	3	0	3	3	1	3	3	1	x	1	0	0	0	11	11	1	23

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	S1	S2	S3	S4	S5	E1	E2	E3	E4	E5		F1	F2	F3	F4	F5				
<b>Green Business, Green Jobs &amp; Green Purchasing</b>																				
1-1 Green Business Incubator	3	1	2	0	3	3	2	0	1	1	x	3	3	3	0		9	7	9	25
2-1 Weatherization training and certification	3	3	3	2	3	3	1	2	3	2	x	3	3	3	1		14	11	10	35
3-1 Green collar jobs career ladder training continuum	2	3	3	2	3	3	1	2	3	2	x	3	3	3	1		13	11	10	34
4-1 Green existing businesses	3	0	3	0	3	3	3	2	2	1	x	3	1	2	1		9	11	7	27
5-1 Green purchasing -residential	3	0	3	0	3	1	3	2	2	1	x	1	0	0	0		9	9	1	19
6-1 Green purchasing - municipal	3	1	3	0	3	3	3	2	2	1	x	2	0	0	0		10	11	2	23
6-2 Green operations - municipal	3	1	3	0	3	3	3	2	2	1	x	0	0	0	0		10	11	0	21

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	S1	S2	S3	S4	S5	E1	E2	E3	E4	E5	F1	F2	F3	F4	F5				
Green Marketing, Education and Outreach supportive actions																			
1-1 Green curriculum - schools	3	3	3	1	3	3	3	3	3	3	x	3	1	3	1	13	15	8	36
1-2 Youth engagement	3	3	3	1	3	3	3	3	3	3	x	3	2	3	1	13	15	9	37
2-1 Neighborhood outreach	3	3	3	1	3	3	3	3	3	3	x	3	3	3	1	13	15	10	38
2-2 Resident engagement	3	3	3	1	3	3	3	3	3	3	x	3	3	3	1	13	15	10	38
2-3 BGreen Awareness	3	3	3	1	3	3	3	3	3	3	x	3	3	3	1	13	15	10	38
2-4 BGreen Kiosks: education, outreach, engagement	3	3	3	1	3	3	3	3	3	3	x	3	3	3	1	13	15	10	38
3-1 Marketing research & strategy	3	3	3	3	3	3	3	3	3	3	x	3	3	3	1	15	15	10	40
3-2 Branding BGreen	3	3	3	3	3	3	3	3	3	3	x	3	3	3	1	15	15	10	40