Triple Bottom Line Framework

HOW-TO GUIDE

JULY 2020

City of **Saskatoon**

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CONTACT

The Sustainability Division is here to provide support as you apply a TBL Framework to your work. Over time, the goal is to build knowledge and experience within each division so employees become comfortable applying (and complying with) the TBL Policy on their own.

For questions or to provide feedback, please visit the Triple Bottom Line MyCity Site and contact the TBL Coordinator.

TRIPLE BOTTOM LINE FRAMEWORK HOW-TO GUIDE

On January 1, 2020, the *C08-001 Triple Bottom Line* (TBL) *Council Policy* came into effect to align City of Saskatoon (City) work with our Strategic Goals, corporate values, and sustainability objectives.

The TBL Policy requires that Council and Administration make decisions that integrate the principles of environmental health and integrity, social equity and cultural well-being, and economic prosperity and fiscal responsibility to help achieve sustainable outcomes. As such, employees are expected to comply with the policy when planning, implementing, evaluating, and reporting on initiatives.

Good governance is a fourth TBL principle, and key to successful application of the TBL Framework.

THE TBL FRAMEWORK

The TBL Framework is a toolbox to support compliance with the TBL Policy. It includes:

- Comprehensive TBL Decision-Making Tool

- Abridged TBL Decision-Making Tool

- TBL Report Attachment Template

- TBL Support Request Form

- TBL How-To Guide

THE TBL DECISION-MAKING TOOL

The TBL Decision-Making Tool (Tool) was developed to help staff comply with the TBL Policy when planning new initiatives and re-designing existing initiatives. Use the TBL Decision-Making Tool to identify how your initiative impacts (or will impact) a list of success measures and to better understand where you can avoid trade-offs, negative impacts, and significant adverse effects.

Both a comprehensive and an abridged version of the TBL Decision-Making Tool have been developed. Both versions are reviewed on an annual basis to ensure they incorporate employee feedback, reflect changes to the corporation, and evolve with best practices in the field.
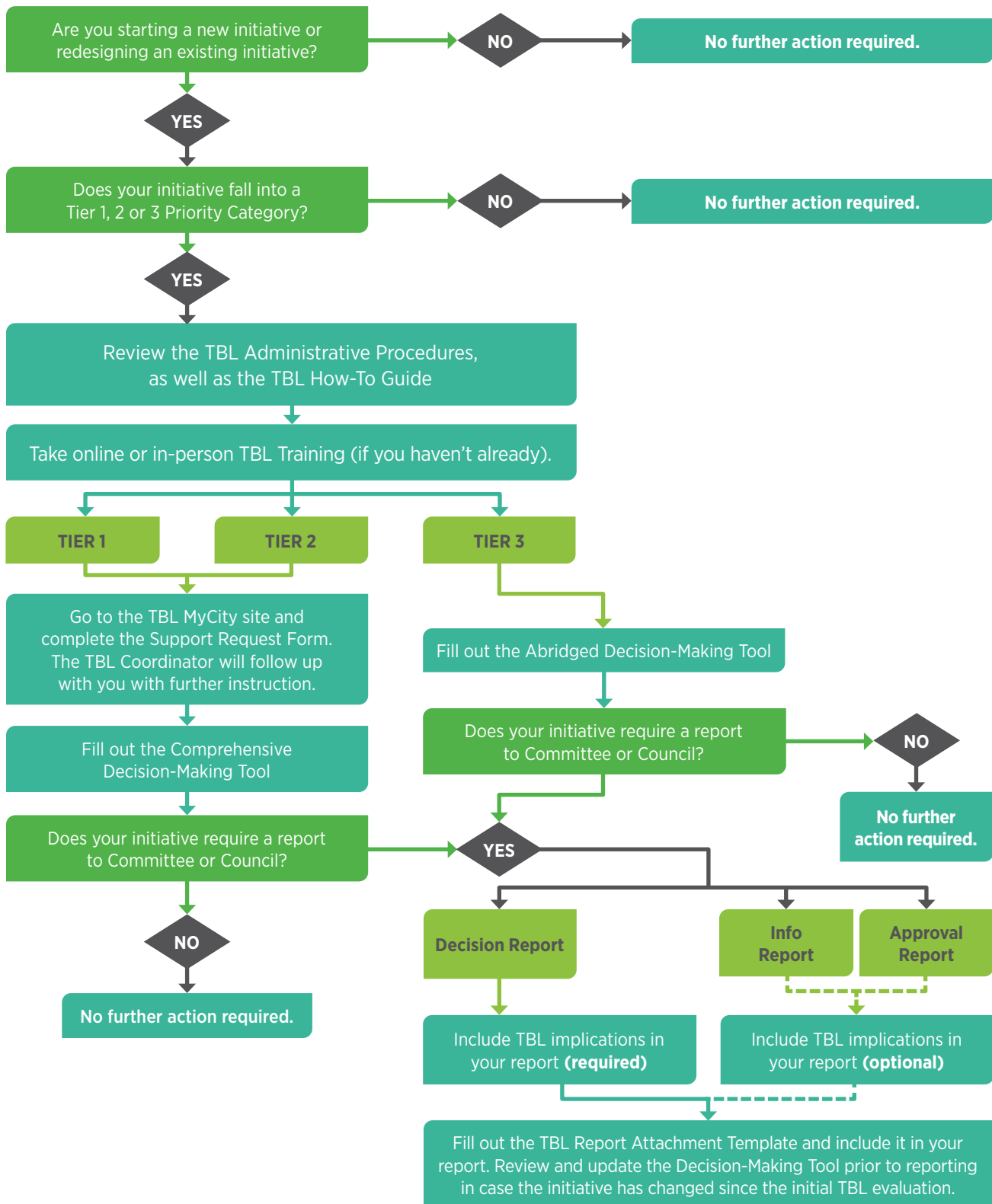
The comprehensive TBL Decision-Making Tool is organized by principles, indicators, and success measures. Principles represent environmental, social, economic, and governance benefits. For each principle, indicators are used to describe specific TBL focus areas. For each indicator, success measures identify actions that can be tracked or verified through qualitative or quantitative measures. The final TBL score is based on how the initiative impacts each success measure.

Table 1: Example of principles, indicators, and success measures in the Comprehensive TBL Decision-Making Tool

PRINCIPLE	INDICATOR	SUCCESS MEASURE
Social Equity and Cultural Wellbeing	Safety and Resiliency	• Improve the safety of people and/or their possessions. • Utilize Crime Prevention through Environmental Design (CPTED) principles. • Help prevent essential service disruptions, utility disruptions, and/or intermittent power supply, especially during very hot or cold weather. • Provide and enact security protocols to protect people and infrastructure during emergencies and disasters. • Take actions to protect privacy / confidentiality of individuals, institutions, businesses, and/or the City.
	Self Sufficiency and Living with Dignity	• Advance actions that ensure all people have affordable and stable access to housing. • Support actions that address poverty and/or resolve income disparities.

The abridged version of the TBL Decision-Making Tool only requires you to include comments for indicators; it does not include success measures or score outcomes.

SUMMARY OF TBL FRAMEWORK PROCESS

Are you starting a new initiative or redesigning an existing initiative? — **NO** → No further action required.

YES ↓

Does your initiative fall into a Tier 1, 2 or 3 Priority Category? — **NO** → No further action required.

YES ↓

Review the TBL Administrative Procedures, as well as the TBL How-To Guide

↓

Take online or in-person TBL Training (if you haven't already).

TIER 1 | **TIER 2** | **TIER 3**

(Tier 1 / Tier 2 path):

Go to the TBL MyCity site and complete the Support Request Form. The TBL Coordinator will follow up with you with further instruction.

↓

Fill out the Comprehensive Decision-Making Tool

↓

Does your initiative require a report to Committee or Council?

— **NO** → No further action required.

(Tier 3 path):

Fill out the Abridged Decision-Making Tool

↓

Does your initiative require a report to Committee or Council? — **NO** → No further action required.

YES ↓

Decision Report | **Info Report** | **Approval Report**

Decision Report → Include TBL implications in your report **(required)**

Info Report / Approval Report → Include TBL implications in your report **(optional)**

↓

Fill out the TBL Report Attachment Template and include it in your report. Review and update the Decision-Making Tool prior to reporting in case the initiative has changed since the initial TBL evaluation.

When the TBL Decision-Making Tool is required:

The TBL Decision-Making Tool is not required for initiatives that are already operational or have previously incorporated TBL outcomes, in the case of emergencies, or if a superseding process prevents the initiative from using the TBL Framework. See Triple Bottom Line Initiative Prioritization (Appendix 1) for details.

Should I use the comprehensive or abridged version of the TBL Decision-Making Tool?

To establish whether your initiative requires the use of the comprehensive or abridged TBL Decision-Making Tool (or not at all), determine which tier your initiative falls into as described in Triple Bottom Line Initiative Prioritization (Appendix 1). Use the comprehensive version for Tier 1 and 2 initiatives and the abridged version for Tier 3 initiatives.

Should I use the TBL Decision-Making Tool at different phases of an initiative?

Yes, the TBL Decision-Making Tool is meant to guide your thinking and actions throughout the development and delivery of an initiative. For example, use it to identify strengths and weaknesses of certain approaches, to highlight opportunities for improvement, and to prompt changes to align initiatives more strongly with the TBL Framework.

The Decision-Making Tool must be completed during the early phases of a new initiative or re-design of an existing initiative to ensure the results are able to influence the design of an initiative.

To ensure flexible implementation of the TBL Framework, the TBL Decision-Making Tool can be completed or reviewed at different stages. For example:

- The TBL Decision-Making Tool can support portfolio management and help divisions and work groups prioritize initiatives.

- It can be used to scope out or refine the parameters of an initiative.

- It can be referred to when developing business cases, project management templates, procurement documents, or proposals.

- Communicating the TBL implications of an initiative is required for Decision Reports to Council/Committee and optional (but recommended) for Information and Approval reports. This helps ensure the implications of your initiatives are well-understood by decision makers and the public.

- It can be beneficial to review the Tool at key decision-making points or phases to determine how to proceed and to ensure the initiative's TBL objectives remain on track.

- The TBL Decision-Making Tool may be used at project closure to establish whether the desired TBL objectives have been met.

How TBL implications should be reported to Council/Committee:

Outlining the triple bottom line implications of your initiatives in reports allows decision-makers to understand the benefits and drawbacks of various approaches. As such, it is important that you communicate these implications to Council or Committee, or to other levels of leadership. To learn more about reporting requirements, refer to the TBL Reporting section in Administrative Procedures: Triple Bottom Line Framework.

> "Where appropriate, administrative reports to Council or Committee shall include a TBL analysis or evaluation."
>
> *- C08-001 Triple Bottom Line Council Policy*

When including TBL implications in a report to Council or Committee, report writers are encouraged to describe multiple ways the initiative could be delivered that have been evaluated using the TBL Decision-Making Tool. For example:

- One option could describe the TBL implications of a typical business-as-usual approach.

- Another option could describe the TBL implications of a feasible approach that meets more TBL objectives than a business-as-usual approach.

- A third option could describe the TBL implications of an innovative approach that would achieve multiple TBL benefits.

Note: the TBL Decision-Making Tool should be completed regardless of the need to report to Council. The TBL Framework is a decision-making process, not simply a report writing exercise.

GETTING TO KNOW THE
TBL DECISION-MAKING TOOL

Definitions

Principles	Triple Bottom Line Principles include:
	• Environmental health and integrity;
	• Social equity and cultural well-being;
	• Economic prosperity and fiscal responsibility; and
	• Good governance.
Indicators	The key areas of the TBL Framework. Each indicator corresponds to one of the overarching TBL principles.
Success Measures	The actions that support each Indicator. They are specific enough that they can be tracked over time (i.e. through qualitative and/or quantitative measures) so that progress can be monitored and/or verified.
Initiative	A program, project, policy, procedure, plan, service, strategy, etc. being undertaken by the City of Saskatoon.
Impact Column *(as shown in the "Tool" Tab)*	How the initiative impacts each success measure. Impacts range from significant benefit to significant adverse effect.
Significant Benefit	The initiative leads to:
	• significant improvements to the success measure (so much so that it would be difficult to achieve any further benefits);
	• solutions that will resolve existing problems;
	• innovative and/or transformative change; and/or
	• long-term/future benefits.
Positive Impact	The initiative positively impacts the success measure, but further benefits could be achieved.
Minimum Standard	The initiative meets:
	• a minimum standard of practice;
	• maintains basic benefits; and/or
	• meets (but does not exceed) an existing regulation, policy, or procedure.
No Impact / Not Applicable	There are no opportunities to impact the success measure through the initiative. Out of scope.

Unknown Impacts	The initiative is likely to impact the success measure, but the specific impact is unknown. This may signal the need for further research, resources, or capacity. It may also highlight a knowledge gap that will be followed up on at a later date.
Negative Impact	The initiative negatively impacts and/or prevents benefits to the success measure, whether intentionally or unintentionally.
Significant Adverse Effect	The initiative leads to (or risks leading to): • significant declines in the success measure; • deepening of existing problems; • new problems that are impossible (or close to impossible) to reverse; and/or • compromised long-term viability of the success measure.
Tracking Column *(as shown in the "Tool" Tab)*	Lists what the City is monitoring at a strategic level. The colour coding differentiates which source the information was drawn from: • **Green:** Success Measures from the Strategic Plan • **Red:** Corporate Performance Targets • **Blue:** Performance Indicators from the Environmental Dashboard • **Purple:** Metrics from the City of Saskatoon Data Directory • **Orange:** Metrics from the World Council on City Data (WCCD ISO 37120) Note: identifying and measuring how your initiative impacts metrics listed under the Tracking column is not a requirement at this time.
Guiding Documents Column *(as shown in the "Tool" Tab)*	Key documents, policies, strategies, and City resources that correspond to each success measure. The column highlights where progress is already being made and is meant to help identify how initiatives are supporting or impacting existing priority areas.
Contacts/Support Column *(as shown in the "Tool" Tab)*	Lists employees and divisions that have content and context expertise specific to each success measure.
Score *(as shown in the "Score" Tab)*	Once the TBL "Tool" tab has been completed, the Tool generates a score based on the points achieved. Note: The TBL Decision-Making Tool is not meant to evaluate or measure quantitative sustainability outcomes. Rather, the score is meant to guide your thinking and actions by highlighting areas of benefit and concern so decisions can be made to improve an initiative's TBL outcomes.

Max In-Scope Points *(as shown in the "Score" Tab)*	Represents the maximum amount of points available. Specifically, it shows the sum of the maximum available points for each in-scope success measure, but does not include or deduct points from success measures selected as "No Impact / Not Applicable." The initiative's TBL outcomes are determined by calculating the percentage of Max In-Scope Points achieved.

Outcomes *(as shown in the "Score" Tab)*	A written summary of the TBL score. It indicates how well an initiative is aligned with the City's TBL Framework and identifies where additional progress might be required. If presenting TBL implications to Council/Committee or other levels of leadership, outcomes should be used to communicate results (rather than numeric scores). Outcome categories include: • Below 0% . . . . . . Not meeting expectations • 0–19% . . . . Needs improvement • 20–39%. . . . . On track • 40–59% . . . . Meeting expectations • 60–79%. . . . . Exceeding expectations • Above 80%. . . . . Leading the way

Net Sustainability Gains	An initiative that achieves a positive score in each TBL principle area and for each indicator.

Trade-off	The exchange (whether intentional or unintentional) of benefits in one or more of the TBL principles, indicators, and/or success measures for negative impacts in other TBL areas.

HOW TO USE THE **COMPREHENSIVE** TBL DECISION-MAKING TOOL

Step 1:

Fill out the TBL Decision-Making Tool for a specific initiative. Use the drop-down menu to identify how the initiative will impact each success measure; the Decision-Making Tool will automatically generate a score based upon your selections (see Example: Impact Drop-Down Menu and Example: Score Output).

If exploring multiple delivery options for the initiative, you can use the TBL Decision-Making Tool to evaluate the options and/or to compare new approaches to a business-as-usual (BAU) approach.

If you are working with a team, you may choose to either fill out the TBL Decision-Making Tool (a) together or (b) separately and then compare results, similar to a procurement evaluation.

Drop-Down Menu Options:

Significant Benefit	**3 Points**
Positive Impact	**2 Points**
Meets Minimum Standards	**1 Point**
No Impact / Not Applicable	**0 Points**
Unknown Impacts	**-1 Point**
Negative Impact	**-2 Points**
Significant Adverse Effect	**-3 Points**

Example: Impact Drop-Down Menu

Indicator	Success Measure	Impact BAU	Comments BAU	Points BAU
Conservation of Resources	• Conserve energy	No Impact / Not Applicable		0
Climate Change Mitigation and Adaptation	• Reduce and/or sequester greenhouse gas emissions	Significant Benefit Positive Impact Minimum Standard No Impact / Not Applicable Unknown Impacts Negative Impact Significant Adverse Effect		

Example: Score Output

Score Business As Usual (BAU) - By Principle

Principle	Score	Max In-Scope Points	% Achieved	Outcomes
Environmental Health and Integrity	13	57	23%	On track
Social Equity and Cultural Wellbeing	9	48	19%	Needs improvement
Economic Benefits	3	60	5%	Needs improvement
Good Governance	10	48	21%	On track

Score Business As Usual (BAU) - By Indicator

Principle: Environmental Health and Integrity

Indicator	Score	Max In-Scope Points	%	Outcomes
Renewable Energy	0	0	0%	No Impact
Conservation of Resources	0	6	0%	Needs improvement
Climate Change Mitigation and Adaptation	-2	6	-33%	Not meeting expectations
Green Buildings and Sustainable Land Use	2	3	67%	Exceeding expectations
Sustainable Transportation	0	6	0%	Needs improvement
Healthy Ecosystems	6	18	33%	On track
Clean Air, Water, and Land	2	6	33%	On track
Waste Reduction and Diversion	2	6	33%	On track
Storm Water Management	2	3	67%	Exceeding expectations
Sustainable Food System	1	3	33%	On track

Why does the initiative get negative points (-1) for "Unknown Impacts"?

"Unknown Impacts" is selected when the initiative is likely to impact a success measure, but the specific impact is unknown. It may highlight a knowledge gap, an item that will be followed up on at a later date, and/or an area where further research, resources, or capacity may be needed.

The TBL Decision-Making Tool is not meant to penalize employees or divisions that do not have the resources or capacity to understand or respond to the full scope of their impacts. However, if there is a way to determine the impacts of an activity, the negative points (-1) provides an incentive to better understand what those impacts may be.

Too many "Unknown Impacts" may signal the initiative is not yet ready to proceed.

Tips

- If you're unable to respond to a success measure but believe your initiative will impact it in some way, consider reaching out to another employee or division that may have expertise in that area (see the contacts/support column in the TBL Decision-Making Tool for a list of employees and divisions that have expertise specific to each success measure). You may also select "Unknown Impacts."

- Provide brief comments to explain why the selections were made. These comments can be used to justify your responses and will be useful in filling out the TBL Report Attachment Template when writing a report for Council/Committee.

- Many initiatives will not be able to impact or influence every success measure. For areas that fall outside of the initiative's scope, leave as "No Impact / Not Applicable."

- Rely on known information where possible.

- Some TBL impacts may be influenced by factors and stakeholders outside of your division's or the City's influence. It is still important to identify these impacts (whether negative or positive) as they could highlight opportunities to facilitate progress in areas for which the City is not wholly responsible. Use the comment box to explain when a success measure is influenced by external stakeholders or circumstances (i.e. by acknowledging limitations and/or contributions).

Step 2:

Find opportunities to improve upon the initial TBL outcomes by making changes to the initiative. Do so by following the TBL Improvement Guidelines:

- At minimum, an initiative should achieve net sustainability gains.

- Trade-offs between success measures are only acceptable if the initiative as a whole delivers net sustainability gains.

- Where possible, scores should be improved by:

  ▸ reducing "Negative Impacts" and eliminating "Significant Adverse Effects" (whether immediate or long-term);

  ▸ deepening the positive impacts of existing work (i.e. by achieving greater benefits where some effort is already being made); and/or

  ▸ supporting a greater breadth of TBL success measures to increase co-benefits (i.e. by making improvements, large or small, in additional areas).

- No activity that has a significant adverse effect on current or future generations is acceptable unless all alternatives are worse.

- Justification is required for any "Negative Impact" or "Significant Adverse Effect." It is also encouraged for "Unknown Impacts."

- Review the resources listed in the Guiding Documents column and/or reach out to those listed in the Contacts/Supports column for further information and support.

Step 3:

After adjusting or re-designing the initiative based on the TBL Improvement Guidelines, update the impact selections as necessary to reflect those changes. This will generate a new TBL score.

HOW TO USE THE **ABRIDGED**
TBL DECISION-MAKING TOOL

The abridged version of the TBL Decision-Making Tool only requires you to include comments for indicators. On your own or with the appropriate team, fill out the Tool and add high-level comments to the chart included in the Tool.

For example, for each indicator:

- Summarize where the initiative is doing well, where it needs improvement, and/or where progress is not yet being made.

- Indicate whether the initiative will lead to any negative impacts or undesirable trade-offs. Explain if these negative impacts are unavoidable and/or how risks and damages will be mitigated.

- Add additional information and context, if necessary.

- Leave blank if it has no impact or is not applicable.

LIMITATIONS OF THE
TBL DECISION-MAKING TOOL

The TBL Decision-Making Tool does not provide an objective sustainability grade or report card, as it does not provide an evaluation of specific data or metrics. Rather, it is a decision-making tool meant to prompt changes to how we do our work.

The Tool does not include or evaluate an initiative's budget, nor does it compare or weigh the differences in cost between multiple options. Therefore, you still need to create a detailed cost analysis or budget for your initiatives in addition to a Triple Bottom Line evaluation.

Multiple factors come into play that influence which options are desirable and viable over the short, medium, and long term (e.g. legal implications, engagement results, feasibility studies, technical reports, etc.). The TBL Decision-Making Tool is meant to supplement, rather than replace, the additional factors that you, Council, and leadership require to make sound decisions.

WHAT IF THE INITIATIVE
GETS NEGATIVE POINTS?

Because the TBL Policy places responsibility on each employee and each division, we are all expected to do what we can to consider, present, and achieve multiple TBL outcomes through our work. If opportunities exist to reduce negative impacts and increase positive impacts, steps should be taken to do so. In cases where an initiative results in low scores, the TBL Decision-Making Tool can be used to help describe and identify why greater sustainability objectives could not be met.

As we transition to compliance with the TBL Policy and cover new ground as an organization, we may not be able to achieve high scoring TBL outcomes every time. A low TBL score should not be seen as an employee's or a division's failing; rather, we need to work together to achieve our TBL objectives and acknowledge that we are all starting in different places and faced with different opportunities and challenges.

HOW MUCH TIME WILL IT TAKE TO INCORPORATE TBL INTO AN INITIATIVE?

The amount of time it takes to integrate the TBL Framework will vary from initiative to initiative. Based on previous initiatives, consider allocating time to the following TBL activities:

Complete the comprehensive TBL Decision-Making Tool: **Approx. 2–6 hours**

- Includes initial completion of the TBL Decision-Making Tool, plus 1-2 facilitated sessions with the TBL Coordinator.

Complete the abridged TBL Decision-Making Tool: **Approx. 2–4 hours**

- Includes initial completion of the TBL Decision-Making Tool.

Complete the Support Request Form on the TBL MyCity Site.   **Approx. 1–2 hours**

Fill out the TBL implications in a Council/Committee Report using the Report Attachment Template: **Approx. 1–6 hours**

- Includes reviewing/updating the initial TBL Decision-Making Tool evaluation and then summarizing the results in the Report Attachment Template.

Integrate TBL outcomes into how the initiative is planned and implemented.   **Varies**

Monitor TBL progress and outcomes as the initiative is developed to ensure the anticipated TBL outcomes are achieved.   **Varies**

BENEFITS OF USING THE TBL FRAMEWORK TO ACHIEVE COMPLIANCE WITH THE TBL POLICY IN OUR WORK

The TBL Framework is a toolbox to help employees and decision-makers comply with the TBL Policy and achieve multiple objectives and benefits that lead to sustainable outcomes.

Using the TBL Framework will:

- Improve the quality of our decision-making and, as a result, improve the quality of our work;

- Drive better outcomes in infrastructure, facilities, service levels, programs, policies, and delivery models by showing how we can meet multiple objectives through our initiatives and services;

- Create a more complete, transparent, and systematic decision-making process;

- Facilitate collaboration between various disciplines, divisions, and areas of expertise;

- Spark innovative and creative outcomes, both internally and by our partners, suppliers, and contractors;

- Position our work within the "bigger picture" by helping staff and decision-makers understand the links between the City's various divisions, initiatives, and business lines, as well as identifying the true costs and benefits of doing business;

- Improve customer service by encouraging an interdisciplinary approach that could result in customer service and service level improvements;

- Align with and inform the City's guiding documents, strategies, business plans, budget deliberations, and financial decision-making;

- Integrate sustainability into City of Saskatoon governance; and

- Support the vision and goals of the Official Community Plan.

APPENDIX 1:
Triple Bottom Line Initiative Prioritization

TIER 1

As a top priority, Tier 1 initiatives are those that meet any of the following criteria:

- Value of $10,000,000+
- The matter faces a significant level of complexity, risk, or public profile.
- The initiative requires a substantial allocation of attention and time from the City and/or stakeholders.
- The initiative may result in substantial changes to how the City develops or operates.
- The decision-making authority includes a General Manager or the City Manager.

The **Comprehensive TBL Decision-Making Tool** shall be completed for Tier 1 initiatives.

TIER 2

Tier 2 initiatives are those that meet any of the following criteria:

- Value of $10,000+
- The matter faces complexity, risk, or public profile.
- There is a need to articulate trade-offs.
- Multiple stakeholders and/or viewpoints are involved.

The **Comprehensive TBL Decision-Making Tool** shall be completed for Tier 2 initiatives.

TIER 3

Tier 3 initiatives are those that meet any of the following criteria:

- Value of $10,000 or less.
- The initiative only affects the work of a single work section and/ or less than 30 staff.
- It requires less than 160 work hours, or less than 3 calendar months for development and full implementation.

The **Abridged TBL Decision-Making Tool** shall be considered for Tier 3 initiatives.*

In some cases, the initiative's approval authorities may require that the Comprehensive TBL Decision-Making Tool be used for Tier 3 initiatives.

No Evaluation

No TBL evaluation is required if the initiative meets any of the following criteria:

- A superseding process, evaluation, or regulation (e.g. a legal process or external legislation) prevents the initiative from being able to use the City's TBL framework.
- The TBL impacts have been addressed through earlier processes (e.g. a previous planning process, a prior report to Council/Committee).
- The initiative is already operational and is not undergoing a review/ redesign.
- In the case of emergencies (definition included in the Administrative Procedures).

Decision-Making Tool not required.†

†In some cases, the initiative's approval authorities may require that the Comprehensive or Abridged TBL Decision-Making Tool be used for initiatives that fall under this category.

NOTES:

The initiative's approval authorities (e.g. Manager, Director, General Manager, Project Sponsor, Steering Committee) are responsible for determining which Tier an initiative falls into.

If time, resources, or other factors make it challenging for a Division to complete the TBL Decision-Making Tool for all initiatives in a timely fashion, Tier 1 initiatives shall be given priority and run through the Tool first (at the Director's discretion).