

Exhibit B: Medium and Large Businesses

Incentives are granted to bridge a gap the project encounters relative to cost for land, construction, training, or other necessary development elements.

Incentive awards are determined on the basis of the merit and need of the project as a whole.

The value of incentive packages may include infrastructure, tax abatement, workforce training and other resources. In addition to recommending the tax abatement granted by Decide DeKalb, the incentives scoring matrix provides a guide for the overall level of incentives.

Recommended Incentives Scoring Matrix			
Pre-Requirements			
Applicant must provide an affidavit affirming the project is competitive and that but for the incentives, the project is not feasible in DeKalb County.			
Applicant must provide detail of financial gap that necessitates any funding requests.			
Applicant must provide an economic impact analysis of the project. Outside consultants hired by the County to analyze funding requests, including evaluating the financial need and return on investment (ROI), shall be paid for by the applicant and will not be considered part of the application fee.			
Applicant must provide detail how the incentives will be utilized and report usage annually.			
DeKalb County Board of Commissioners may approve additional tax abatement over the maximum prescribed in this matrix. Applicants will be required to present to the Board of Commissioners justification for any such requests.			
All awards are subject to a performance agreement and require annual reporting.			
Economic Development Goal		Potential Points	Project Points
Viable Projects	Financial		
	Developer Equity		
	15%+	2	
	<15%	Project Not Eligible	Project Not Eligible
	Payback Period		
	Less than 5 years	3	
	6-10 years	2	
	10 to 15 years	1	
	> 15 years	0	
	Internal Rate of Return		
	0-9%	3	
	10-15%	2	
	16-30%	1	
	>30%	Project Not Eligible	Project Not Eligible
	Increase in Value		
30%+	3		
20-29%	2		
10-19%	1		
<i>Financial Subtotal (minimum)</i>	<i>6</i>		
Expansion and Retention	Existing Business		
	Expansion	2	
	Retention	2	
<i>BRE Subtotal (minimum)</i>	<i>0</i>		
High Quality Jobs	Quality Jobs		
	Number of Net New Jobs Created or Number of Jobs Retained		
	100+	3	
	50-99	2	
	10-49	1	
	Average Wage (based on Average MSA Industry Wages)		
	Above Average (>20%)	7	
	Above Average (>10%)	5	
	Above Average (<10%)	3	
	Average	0	
	Below Average	Project Not Eligible	Project Not Eligible
	Benefits		
	Employer-Paid Vacation	1	
Employee Ownership/Profit Sharing	1		
Employer-Contribution Health Insurance	2		
Retirement Benefits	2		
Other	1		
Hiring			
Local Hiring (utilize DeKalb First Source)	1		
MFBE and local contracting	1		
<i>Quality Jobs Subtotal (minimum required)</i>	<i>5</i>		
Priority Areas	Project Location		
	Economic Development Strategic Plan Corridors	5	
	Economic Development Strategic Plan Employment Center	5	
	Federal Opportunity Zone	5	
	State Opportunity Zone	5	
	Low Income Census Tract	5	
<i>Project Location Subtotal (minimum required)</i>	<i>0</i>		
Expansion of Tax Base	Capital Investment		
	\$50+ million	4	
	\$30million to \$49million	3	
	\$10million to \$24 million	2	
	\$5 million to \$10 million	1	
	<i>Capital Investment Subtotal (minimum required)</i>	<i>1</i>	
Community Impact	Public Benefit		
	Addresses Blight	3	
	Transit-Oriented Development	3	
	Provides Affordable/Workforce Housing (where needed)	3	
	Contributes to Public Infrastructure	3	
	(not covered elsewhere in matrix)	3	
	Natural and Cultural Resources		
	Conserves resources (e.g., LEED)	2	
	Preserves resources (e.g., historic preservation)	2	
	Improves resources (e.g., environmental remediation)	2	
	Mixed Use Projects		
Located in an underserved market area (verified by market study)	3		
Community Impact (minimum)	2		
Community Benefits Agreement	Applicant has agreed to a CBA that outlines how the project will benefit the community.	Required	Required
	<i>Community Benefit Subtotal (minimum required)</i>	<i>10</i>	
Total	14		
Community and Economic Impact			
Eligibility Score (assuming all minimum criteria are met)	14		
Project Score			