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Development That Adds Up: Accounting for the Social Bottom Line of Triple Bottom Line Investment

Supplement B: Draft Social Bottom Line Framework

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Draft Social Bottom Line Framework

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This draft framework for assessing the social bottom line of development investment is a supplement to *Development That Adds Up: Accounting For The Social Bottom Line Of Triple Bottom Line Investment – A Review Of Current Practice And Application To The Portland Metropolitan Region*. *Development That Adds Up* is a briefing paper that has been prepared as part of the Social Bottom Line initiative being led by the Social Equity and Opportunity Forum of Portland State University’s College of Urban and Public Affairs. The draft framework has been shaped by discussions with community leaders¹ about what a “good” social bottom line is and by a review of relevant literature and existing models.² The draft framework is a work-in-progress, designed as a point of departure for further discussion, refinement, testing, and revision.

As discussed in the accompanying briefing paper, *Development That Adds Up*, the social bottom line is a figurative bottom line rather than a monetized bottom line. A project’s “bottom line” will address a number of criteria that, together, reveal whether a project is performing strongly or not. Some information will be quantitative, some qualitative.

In preparing this draft, we examined more than thirty frameworks or models that may be appropriate for evaluating the social bottom line of development investment.³ These diverse processes have been used in public, private, and non-profit settings, address a variety of investment types (e.g., businesses, real estate, lending institutions, infrastructure), and respond to different investment expectations (e.g., patient capital, market rate, grants). Synthesizing these various approaches with what we heard from community leaders, this draft framework aims to consider how development investments do or do not bring about more livable, sustainable communities – across a range of investment and investor types. A list of the frameworks reviewed is provided in Table

¹ Including representatives from seven development related sectors: business, community, development, finance, government, labor, research/think tank.

² A description of this process and findings can be found in *Development That Adds Up: Accounting for the Social Bottom Line of Triple Bottom Line Investment - A Review of Current Practice and Application to the Portland Metropolitan Region* available at <http://www.pdx.edu/cupa/seofpublications.html>.

³ The terms framework, method, tool, and process are often used interchangeably. Here the focus is on the overarching process or framework for assessing the social bottom line rather than the tools or methods for data collection and analysis. For example, while surveys or focus groups may be useful tools to assess impacts, they are not referenced as a specific social bottom line assessment method or framework. This review does not include indicator initiatives that report on the performance of cities or regions with respect to sustainability goals, nor does it include sustainability oriented development code (e.g., Western Australian Planning Commission Livable Neighbourhoods <http://www.wapc.wa.gov.au/LivableNeighbourhoods> or Rocky Mountain Land Use Institute Sustainable Community Development Code <http://law.du.edu/index.php/rmlui/programs/sustainable-community-development-code/sustainable-community-development-code-beta-version-12>). The focus is on assessment of specific development investments or projects.

One. A matrix mapping this draft framework’s questions with content of other frameworks or methods has also been produced (<http://www.pdx.edu/cupa/seofpublications.html>).

Table One: Social Bottom Line Assessment Tools Reviewed

On Matrix	Tool
	AccountAbility A1000 Framework & Assurance Standard
x	An Institutional Understanding of Triple Bottom Line Evaluations and the Use of Social and Environmental Metrics, by Philip Kimmet and Terry Boyd
x	Australian Housing and Urban Research Institute AHURI
	Capital Improvement Sustainability Matrix - Austin
x	City of Eugene Social Equity Indicators
x	City of Melbourne Sustainability Assessment
	Community Development Finance Institution (CDFI) Assessment & Rating System (CARS)
x	Community Investment Impact System
x	Cooperative Research Centre (CRC) Construction Innovation Project – Boyd and Kimmet
	Double Bottom Line Regional Investment Handbook
x	Earth Advantage Sustainable Community Standard
x	Global Reporting Initiative
x	GreenLITES Project Design Certification Program, NY State DOT
x	Healthy Development Measurement Tool - San Francisco
	Impact Assessment: Social, Health, Equity and Integrated
x	Integrating sustainability into the appraisal of property worth: identifying appropriate indicators for sustainability, by Sarah Sayce, et al.
x	LEED for Neighborhood Development, U.S. Green Building Council
x	Livable Place Index, Gerding Edlen Development
x	Measuring Impacts Toolkit
x	Portland Family of Funds/United Fund Advisors
x	Property Appraisal Sustainability Indicators- Sayce & Ellison
	Prove It!
x	Responsible Property Investment Criteria Developed Using the Delphi Method, by Gary Pivo
	SAM Corporate Sustainability Assessment Questionnaire
x	ShoreBank Enterprise Cascadia/ShoreBank Pacific
x	Smart Growth Project Scorecard
	Social Accounting and Auditing
	Social Footprint
	Social Impact Report
	Social Return Assessment
	Social Return on Investment
x	Success Measures Data System
	Sustainable Business Achievement Ratings
x	Sustainable Sites Initiative. ASLA
x	Sustainable Urban Regeneration Performance – Hemphill et al.
x	Sustainability Checklist –Southeast UK
x	Triple Bottom Line Collaborative Investment Scorecard, Opportunity Finance Network
X	Whole Measures

This version of the social bottom line assessment framework offers draft questions only – leaving reporting and scoring options for a separate discussion. The draft has purposefully erred on the side of too many questions and redundancy in order to stimulate a thorough review and discussion. It is expected that the draft will be pared down and that categories and questions with similar content will be collapsed as appropriate, and that new headers or questions may be created. We recognize that some items promote more than one objective; for ease of navigation, most draft items are allocated to just one objective in this version.

The primary elements (objectives and items) defined for this draft version are listed below in Table Two, followed by a discussion of evaluation procedure (e.g., scoring systems) and a complete list of framework questions.

Table Two: Draft Social Bottom Line Assessment Elements

<p>Responds to Community Context</p> <ul style="list-style-type: none"> • Alignment with Community Context • Inclusive Engagement <p>Fosters Healthy Living</p> <ul style="list-style-type: none"> • Community Completeness • Accessible and Affordable Housing Options • Mobility • Integration with Other Environmental Sustainability Goals • Employee Health and Safety <p>Strengthens Community Fabric</p> <ul style="list-style-type: none"> • Community Sense of Place and Identity • Inviting Public Spaces • Enhances Social Connection and Civic Engagement • Empowerment • Community Involvement by Project Developers and Project Businesses <p>Fairly Distributes Burdens and Benefits of Growth</p> <ul style="list-style-type: none"> • Full-Cost Accounting • Social Inclusion • Equity Ownership and Profit-Sharing Opportunities • Governance and Management of Business <p>Contributes to a Vibrant Community Economy</p> <ul style="list-style-type: none"> • Community Economic Development • Rewarding Employment Opportunities • Positive Impact on Fiscal Health of Community • Other Innovations
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An important next step in refining the draft social bottom line assessment framework is to determine whether a scoring system will be used and, if so, what type of scoring system. For example, points may be awarded for inclusion of specific items (e.g., 1 point for x, 2 points for y). An example of this is the LEED certification system. Other scoring systems award points for the quality of performance on a measure (e.g., -2, -1, 0, 1, 2). A version on this theme calculates scores based on the quality of the impact, magnitude of impact, and likelihood of occurrence.⁴ Usually with point systems, the higher the number of total points the better the overall rating. Categories of performance can be defined (e.g., platinum, gold, silver, bronze) or graphic images may be assigned akin to a Consumer Reports type of model, spider diagram, or graph.

The following demonstrates the application of four types of scoring systems to example questions about housing affordability.

Narrative Only, No Points:

- In what ways, if any, does the project accommodate a range of ownership and rental choices for diverse incomes and household types?
- In what ways, if any, might/did the project contribute to involuntary displacement?
- In what ways, if any, does the project maintain or improve the stock of quality affordable housing?
- What percent of the rental and for-sale housing are affordable, defined as (e.g., 80%) of area median income (AMI)?

Narrative and Points:

Please provide a narrative response and rate each of the criteria as -2 (very negative), -1 (negative), 0 (neutral), 1 (positive), 2 (very positive), NA (not applicable), DK (don't know).

- In what ways, if any, does the project accommodate a range of ownership and rental choices for diverse incomes and household types?
- In what ways, if any, might/did the project contribute to involuntary displacement?
- In what ways, if any, does the project maintain or improve the stock of quality affordable housing?
- What percent of the rental and for-sale housing are affordable, defined as (e.g., 80%) of area median income (AMI)?

⁴ See City of Melbourne, 2002, <http://www.melbourne.vic.gov.au/rsrc/PDFs/TBL/TBL%20Resources/sustassprocquest.pdf>.

Narrative and Quality, Magnitude, and Likelihood of Impact Points:

Please provide a narrative response and rate the first three criteria using the following formula:

Impact (1)	Magnitude of Impact (2)	Likelihood of Occurrence (3)	Trigger (1x 2 x 3)	Description of Impact/s (Dol)
Not applicable N/A Unknown 1 Positive 2 Negative -2 No impact N/I	High 3 Moderate 2 Minimal 1	High 3 Medium 2 Low 1	If Trigger = > 8 or =<-8 please complete Dol	Using the questions below as prompts, please describe the likely impacts associated with the proposal. Please quantify the impacts wherever possible.

- Does the project accommodate a range of ownership and rental choices for diverse incomes and household types?
- In what ways, if any, might/did the project contribute to involuntary displacement?
- In what ways, if any, does the project maintain or improve the stock of quality affordable housing?
- What percent of the rental and for-sale housing are affordable, defined as (e.g., 80%) of area median income (AMI)?

Prescriptive Performance – Using LEED ND Example⁵

Assign a score of 0 to 2 as per the following options for Rental Housing:

OPTION 1

At least 15% of total rental units are priced for households up to 50% of area median income and units are maintained at affordable levels for a minimum of fifteen years (1 point);

Or

OPTION 2

At least 30% of total rental units are priced for households up to 80% of area median income and units are maintained at affordable levels for a minimum of fifteen years (1 point);

Or

OPTION 3

At least 15% of total rental units are priced for households up to 50% of area median income and an additional 15% of total rental units are priced for households at up to 80% of area median income and units are maintained at affordable levels for a minimum of fifteen years (2 points).

⁵ See LEED for Neighborhood Development Pilot Rating System, pp. 59 and 61, <http://www.usgbc.org/DisplayPage.aspx?CMSPageID=148>

There are a number of issues to consider when defining a scoring system. First, some scoring systems can be overly prescriptive and unresponsive to changing standards and innovation. Second, scoring systems need to be appropriate to context and suit a range of project types and sizes. For example, performance expectations on some measures may be quite different for a transitional school for homeless youth, a performing arts center, or a mixed-use development. Further, a system that sets a threshold or floor may be configured such that adequately performing projects receive a low score because they only meet thresholds – even though the thresholds are very good ones. Another important issue to consider is how best to interface with LEED⁶, GRI, and other common metrics related to triple bottom line performance. Any SBL assessment process should complement and integrate well with other commonly used assessment systems and avoid duplication.

This draft SBL framework includes five elements and twenty objectives and is based on our conversations with community leaders and review of existing tools. As noted earlier, the draft framework is a work-in-progress, designed as a point of departure for further discussion, refinement, testing, and revision. The draft elements and objectives follow.

I. Responds to Community Context

A. Alignment with Community Context

1. In what ways, if any, does the project align with and advance articulated community goals, objectives, or needs?
2. In what ways, if any, does the project align with municipal and regional plans?
3. Will a social impact assessment be carried out to examine the impact of the development on the existing community? If so, describe the timeframe and process.
4. Do community members feel that the project contributed/will contribute beneficially to the community?
5. What is the level of occupant/user satisfaction with the building/project, including comfort and quality?
6. If there are/were community concerns about the project and its impacts, what are they? In what ways, if any, have community concerns been addressed?

B. Inclusive Engagement

1. Is/was the level of community engagement appropriate to the type and scale of project?
2. In what ways, if any, will the community be (has the community been) involved in project selection, design, implementation and review? How successful were these engagement efforts?
3. In what ways, if any, did/does the process foster participation by the diversity of community members, including traditionally disadvantaged or marginalized populations-- those who traditionally have less access to power and capital? Were barriers to participation addressed? Have community institutions and leaders been engaged with cultural competence and respect?
4. In what ways, if any, did/does the project foster productive engagement and working relationships between diverse stakeholder groups?
5. How satisfied are community members with the engagement process?

⁶ At the time of press, the US Green Building Council was exploring new and strengthened social equity measures related to LEED-ND certification. This would likely have a significant impact on the landscape of social bottom line assessment.

II. Fosters Healthy Living

A. Community Completeness

1. In what ways, if any, does the project contribute to community completeness by increasing access to affordable, high quality, daily goods and services within a twenty-minute walk, bicycle ride, or transit ride of residents? (Use specific metrics when appropriate; e.g., square feet, number served, accessibility, affordability, etc.). Goods and services include:
 - a. Infant, toddler and preschool childcare (e.g., 10% set aside for affordable, rent concession, child care capital fund)
 - b. K-12 education
 - c. After-school/youth development programs
 - d. Health and wellness services
 - e. Nutritious, culturally appropriate foods (e.g., Farmers' markets, full service market, CSA drop-site, community kitchen, maintain or increase land for active farming)
 - f. Indoor recreation, leisure, cultural and civic spaces
 - g. Outdoor recreation, leisure, greenspace, cultural and civic spaces
 - h. Public spaces that encourage social interaction in the community
 - i. Other daily goods and services? Explain.
2. In what ways, if any, does the project provide a nurturing and healthful environment for children?
3. In what ways, if any, does the project promote a jobs/housing balance in the region?

B. Accessible and Affordable Housing Options

1. In what ways does the project accommodate a range of ownership and rental choices for diverse income and household types? How does the project contribute to production of housing need by income category?
2. What measures, if any, are being taken to ensure affordability of the building stock over time? In what ways, if any, is long-term affordability addressed?
3. What percent of the rental and for sale housing are affordable (or low income?), defined as (_____)?
4. What efforts, if any, are made to assist first-time homebuyers?
5. What efforts, if any, are made to avoid unnecessary burdens to renters?
6. In what ways, if any, are environmental sustainability features and quality design and construction fairly distributed throughout the project? (e.g., are affordable and market rate housing and commercial spaces equitably supplied with green building features such as energy efficient appliances, fixtures, etc?)

C. Mobility

1. Does the project provide safe, pedestrian friendly streets?
2. In what ways, if any, does the project design provide for ease of movement between the project and surrounding community?
3. In what ways, if any, does the project's physical design encourage the use of multi-modal mobility options such as walking, bicycling, public transit, carpool/flex car, alternative fuels? (e.g., provision, location, usability factors such as lighting, shelter, extended hours, user-friendly,

- affordable, amenities such as lockers, showers, real-time arrival information.)
4. What program or policies, if any, are in place to encourage resident, visitor, and employee use of transportation alternatives that reduce carbon use and/or peak traffic demand? (e.g., carpool matching programs, incentives, free or reduced cost transit passes, preferential carpool/vanpool parking, telecommuting.)
 5. In what ways, if any, does the project provide for high quality internet access or access to other digital communication services?

D. Integration with Other Environmental Sustainability Goals

1. In what ways, if any, does the project follow LEED, Earth Advantage, Sustainable Sites, BREEAM, Smart Growth, or other environmental design and building protocols?
2. In what ways, if any, does the project improve or degrade average daytime and nighttime outdoor light pollution levels? What measures, if any, are being taken to mitigate negative light pollution impacts?
3. In what ways, if any, does the project improve or degrade average daytime and nighttime sound levels? What measures, if any, are being taken to mitigate negative sound quality impacts?
4. In what ways, if any, does the project improve or degrade overall outdoor air quality? What measures, if any, are being taken to mitigate negative air quality impacts?
5. In what ways does the project expose occupants to unhealthful air quality? (e.g, households living near busy roadways, within 300 meters of major industrial stationary sources of air pollution, or within 150 meters of designated truck routes.) What measures, if any, are being taken to mitigate negative indoor and/or outdoor air quality exposures?
6. In what ways are low-allergen planting strategies utilized?
7. In what ways, if any, does the project reduce urban heat island effect?
8. In what ways, if any, does the project aim to support environmental sustainability goals through the supply chain? (e.g., non-toxic and ecologically sustainable products, waste reduction and recycling, life cycle costing for operations, maintenance, replacement, disposal, etc.)
9. In what ways, if any, does the project/business strive to increase resident, employee and client understanding of and support for sustainability policies and practices? (education programs, covenants, etc.)
10. In what ways, if any, is the project designed for an ecological and resilient supply of water?
11. In what ways, if any, is the project designed for an ecological and resilient supply of food?
12. In what ways, if any, is the project designed for an ecological and resilient supply of energy?
13. How is the project designed with flexibility to adapt to changing uses over time?

E. Employee Health and Safety

1. In what ways, if any, does the company provide work-related educational safety and health materials and trainings to employees on a regular basis and in a format accessible/suitable to the employees?
2. In what ways, if any, does the company ensure timely response is made to health and safety concerns?
3. In what ways, if any, does the company actively aim to improve worker health and safety?
4. In what ways, if any, does the company involve employees in identifying and solving health and safety issues?

5. In what ways, if any, does the company ensure that there is no retaliation against employees who identify/report health or safety issues?
6. What are the number and type of incidents of non-compliance with local, state, or national regulations (environmental, social, or other)? How were they resolved?
7. In what ways, if any, does the company ensure that emergency preparedness materials and trainings are provided to employees on a regular basis and in a format accessible/suitable to the employees?
8. In what ways, if any, does the employer encourage work-family balance? E.g., flex-time, telecommuting.
9. In what ways, if any, does the employer strive to provide meaningful work and an engaging work environment?

III. Strengthens Community Fabric

A. Community Sense of Place and Identity

1. In what ways, if any, does the project contribute to community sense of place and identity? (e.g., spaces for performing arts, museums, festivals, farmers' markets and local craft fairs; local and culturally relevant art in building design/structure; jewel parks; sacred spaces, etc.)
2. In what ways, if any, does the project contribute to a sense of vitality and vibrancy in the community?
3. In what ways, if any, does the project contribute to sense of community pride?
4. In what ways, if any, does the project protect or enhance buildings and areas of significant cultural or heritage value?
5. In what ways, if any, does the project support commercial free public spaces?

B. Inviting Public Spaces

1. In what ways, if any, does the project create or enhance formal and informal public spaces that are accessible, attractive, safe, enjoyable, inviting, and clean?
2. In what ways, if any, does the project contribute street trees and landscaping for comfort and visual relief?
3. In what ways, if any, does the project provide for accessible, clean, safe, public toilet facilities?
4. In what ways, if any, does the project design maximize access to sunlight on sidewalks, plazas, and parks and provide shading when appropriate?
5. In what ways, if any, does the project design protect plazas, parks, and sidewalks from high wind levels and wind tunnel/downdraft effects?
6. In what ways, if any, does the project provide pedestrian friendly streetscapes?
7. In what ways, if any, does the project accommodate parking needs in ways that minimize surface parking lots/parking footprint?

C. Enhance Social Connection and Civic Engagement

1. In what ways, if any, does the project respond to community needs for spaces to gather for meetings, connection and celebration?
2. In what ways, if any, does the project promote intercultural understanding and encourage interaction between people of varying ages, incomes, ethnicities and abilities?
3. In what ways, if any, does the project stimulate creativity and artistic expression?

4. In what ways is the project designed to be inclusive of people from diverse cultures, classes, ages and abilities?
5. In what ways does the project balance goals related to increased diversity with respect for cultural specificity/autonomy?
6. Beyond physical mobility questions addressed above (II.C.2), in what ways, if any, does the project integrate and connect well with the surrounding community?

D. Empowerment

1. In what ways, if any does the project support or offer programs designed to build individual and community leadership capacity?
2. In what ways, if any, does the project support community ownership and governance?
3. In what ways, if any, does the project work with and support community organizations and networks?

E. Community Involvement by Project Developers and Project Businesses

1. In what ways, if any, will/have the project developers contribute in the community? (e.g., donations of money, time, product, services, and paid volunteer time for workers.
 - a. Value of cash grants made
 - b. Value of in-kind donations
 - c. Hours of volunteer time
2. In what ways, if any, does the business/do the businesses located in the project area contribute in the community? (e.g., donations of money, time, product, services, and paid volunteer time for workers.)
 - a. Value of cash grants made
 - b. Value of in-kind donations
 - c. Hours of volunteer time

IV. Fairly Distributes Burdens and Benefits of Growth

A. Full-Cost Accounting

1. In what ways, if any, might/did the project contribute to involuntary displacement? What measures, if any, are/were being taken to avoid and mitigate these impacts?
2. In what ways, if any, is the project designed to save operation and maintenance costs and hold value over time?

B. Social Inclusion

1. What groups, if any, *bear* disproportionate environmental, social or financial burdens?
2. What groups, if any, *accrue* disproportionate environmental, social or financial benefits?
3. How are future generations likely to be impacted by the project?
4. In what ways, if any, does the project explicitly address equity and social inclusion in the project design, implementation and impact? (e.g., equal access to digital technology or infrastructure, low income units not sited in undesirable locations).
5. In what ways does the project provide, protect or enhance public access to common resources? (e.g., water, nature, and views.)

6. What efforts, if any, are made to ensure that predatory and/or discriminatory lending does not occur?

C. Equity Ownership and Profit-Sharing Opportunities

1. In what ways does the project provide for equity ownership and/or profit sharing by individual residents of the community:
 - a. Existing residents
 - b. LMI persons
 - c. Historically disadvantaged populations

D. Governance and Management of Business

1. In what ways, if any, does the company ensure that policies and procedures are in writing, on file, and easily accessible?
2. In what ways, if any, do employees receive regular performance evaluations, with opportunities for training or other improvement on identified problems?
3. In what ways, if any, does the business encourage meaningful employee involvement and shared accountability in decision-making?
4. In what ways, if any, does the company exhibit a willingness to work with inside or outside parties in order to improve conditions?
5. In what ways, if any, does the company support cultural sensitivity?
6. In what ways, if any, does the company practice non-discrimination? In what ways, if any, are issues of institutional racism or sexism addressed?
7. In what ways, if any, does the company support freedom of association, collective bargaining, and worker unionization?
8. In what ways, if any, does the company provide materials and/or trainings regarding relevant human rights (e.g., labor laws, association laws, harassment).
9. What is the composition of management in relation to employee diversity (e.g., gender, ethnicity)?
10. What are the number and type of incidents of non-compliance with local, state or national regulations? How were they resolved?
11. Have the project's development and construction companies completed:
 - a. ISO 9000 certification? (International quality management standards)
 - b. ISO 14000 certification? (International environmental management standards)
 - c. GRI (Global Reporting Initiative)
12. Have the businesses on-site completed:
 - a. ISO 9000 certification? (International quality management standards)
 - b. ISO 14000 certification? (International environmental management standards)
 - c. GRI (Global Reporting Initiative)
13. In what ways, if any, does the business exercise or attempt to exercise undue influence in the community or political process?
14. In what ways, if any, does the business support civic engagement and voting?
15. In what ways is the business inclusive of people from diverse cultures, classes, ages and abilities?

V. Contributes to a Vibrant Community Economy

A. Community Economic Development

1. What percent of project assets are locally controlled?
2. What percent of businesses in the development are locally owned?
3. What options, if any, exist for equity ownership and/or profit-sharing by community development corporations/organizations in the community?
4. In what ways, if any, did the project contribute to economic stabilization in the project area or the greater community?
5. In what ways, if any, does the project/development support the following types of businesses, or facilitate business development or expansion for:
 - a. existing residents in the project area
 - i. minority owned businesses
 - ii. women owned businesses
 - iii. small and emerging businesses
 - iv. locally owned businesses
 - b. residents in the greater community
 - i. minority owned businesses
 - ii. women owned businesses
 - iii. small and emerging businesses
 - iv. locally owned businesses
6. In what ways, if any, does the project/business support/connect to local goods and services?
7. Is the project in a priority investment/economic development area? As indicated by what program?
8. In what ways, if any, does the project impact non-traditional or alternative economic development? (e.g., time dollars, barter/trade.)

B. Rewarding Employment Opportunities

1. In what ways, if any, does the project provide business development and entrepreneurial training for historically disadvantaged and underrepresented populations?
2. In what ways, if any, does the project promote access to employment for underemployed, insecurely employed, and low income individuals?
3. Did/will the project create any of the following types of jobs:
 - a) permanent full-time,
 - b) permanent part-time,
 - c) temporary,
 - d) full-time construction, or
 - e) temporary part-time construction jobs?

If so, note the number of jobs and payroll generated. (The assessment will request data for questions for each of the above categories (a-e) of jobs in Question 4 below).

4. Provide data for the following categories (i-vi) for each of the above types of jobs (listed in Question V.B.3a-e).
 - i. Jobs filled with local labor vs. recruitment of employees from outside the region
 - ii. Employment created for members of target groups (e.g., previously unemployed or underemployed, women, minority)
 - iii. Employment created in the target area, if applicable

- iv. Types of jobs and salary/wages
- v. If benefits are provided to employees, are they pro-rated or otherwise provided for part time employees and how much of the expenses are paid by the employer?
- vi. Benefits provided to employees/families (specify family or employee):
 - Medical
 - Dental
 - Vision
 - Life Insurance
 - Disability
 - Sick Leave
 - Family Leave
 - Vacation
 - Retirement plan (401k/ira/SEP)
 - Tuition Remission
 - Employee Stock Ownership Plan
 - Profit Sharing
 - Performance Bonuses
 - IDAs
 - Home ownership assistance
 - Childcare subsidy/assistance
 - Transport subsidy/assistance
 - Direct Deposit
 - Training - hard and soft skills
- 5. In what ways, if any, are reasonable/fair/proportional systems of rewards in place? E.g., distribution of profits among workers who helped to generate profits, ratio of highest to lowest compensation, ratio of average management and non-management compensation (including salary/wages, bonuses, value of benefits including stock options and profit-sharing).

C. Positive Impact on Fiscal Health of Community

- 1. In what ways does the project contribute to or diminish strength/integrity of government finances?
- 2. In what ways, if any, are/were full costs and life cycle costs considered for operations maintenance, replacement, disposal, etc.
- 3. What impact, if any, will/does the project have on ancillary economic activity (using economic multiplier calculations)?
- 4. If appropriate, what is the SROI of social enterprise/job development programs (e.g., No longer on public assistance because of new/improved project-related employment circumstance)?
- 5. In what ways, if any, will/does the project impact local public schools (e.g., numbers of students, tax base)?
- 6. What are the tax revenues (including tax increment) generated at the municipal, county, state, and federal levels?
 - a. Federal corporate income taxes
 - b. State corporate income taxes
 - c. Local taxes paid last year
 - d. Sales taxes paid last year
 - e. Total of all taxes paid last year

7. Does the company receive tax credits for hiring specific employees?
8. Does the company receive tax credits related to where it is located?
9. If public incentives or subsidies were received, in what ways, if any, is performance and accountability addressed?

E. Other

1. In what ways, if any, does the project innovate with respect to the social bottom line?
2. Describe any other social benefits that have resulted or will result from this project.

This draft framework has been developed as part of the Social Bottom Line initiative being led by the *Social Equity and Opportunity Forum* of Portland State University's College of Urban and Public Affairs. The Social Bottom Line briefing paper and its other supplements can be found on our publication page at: <http://www.pdx.edu/cupa/publications>.

For additional information on SEOF's Social Bottom Line initiative, please contact:

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