

Our Mission: To provide supplemental services in support of successful revitalization of Ballston and its economic development

In December 2010, the Arlington County Board, authorized by state enabling legislation, passed an ordinance to establish a Business Improvement District (BID) in Ballston as of January 1, 2011. The property owners within this geographic area have a separate and additional tax rate to fund **the BID’s programs**. The Ballston Business Improvement Corporation (BBIC), an organization whose Board of Directors and committee membership includes owners and tenants of property located in the District, oversees the work program.

The Ballston BID provides funding for:

- Branding and marketing
- Physical enhancements
- Management, finance, and administration

SIGNIFICANT BUDGET CHANGES

The FY 2017 adopted budget for the Ballston Business Improvement District is \$1,610,085, a four percent increase from the FY 2016 adopted budget. This expenditure budget includes an additional \$27,912 **budgeted contribution to the BID’s reserve fund balance to achieve the target of five percent of fiscal year revenues**.

- ↑ The adopted CY 2016 real estate tax rate is \$0.045 for each \$100 of assessed value, no change from the CY 2015 tax rate. Due to an increase in assessed real estate values, revenue will increase four percent (\$65,315).

PROGRAM FINANCIAL SUMMARY

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Personnel	-	-	-	-
Non-Personnel	\$1,540,101	\$1,544,770	\$1,610,085	4%
Total Expenditures	1,540,101	1,544,770	1,610,085	4%
Total Revenues	1,540,925	1,544,770	1,610,085	4%
Change in Fund Balance	\$824	\$36,823	\$27,912	-24%

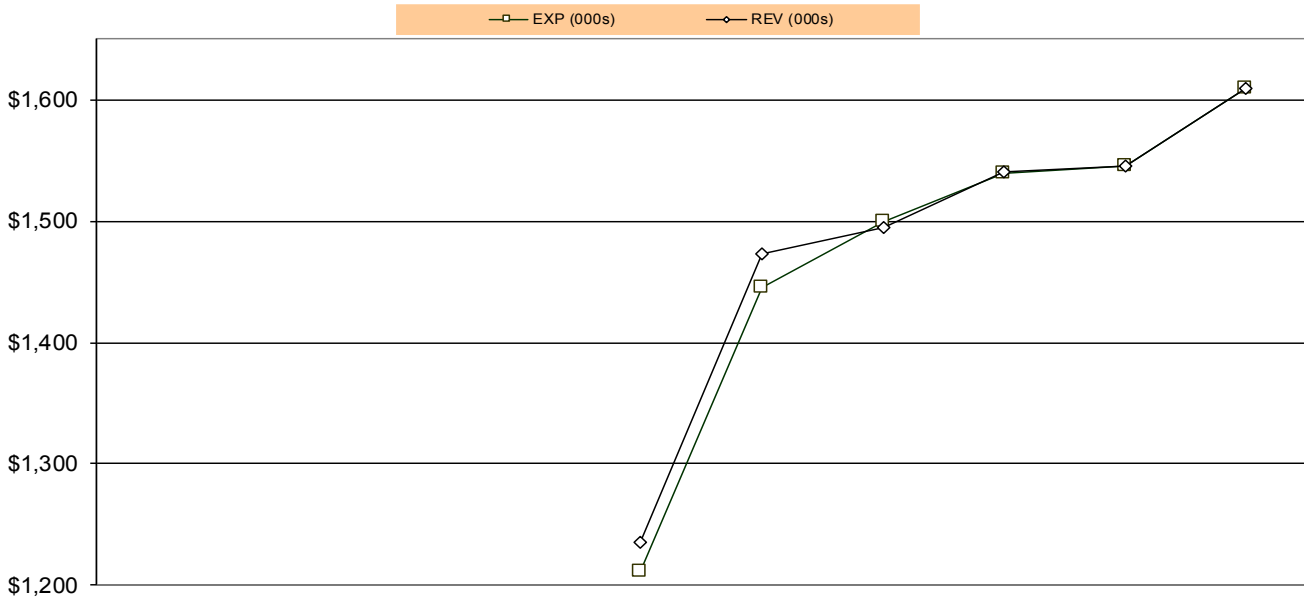
**BALLSTON BUSINESS IMPROVEMENT DISTRICT
FUND STATEMENT**

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 RE-ESTIMATE	FY 2017 ADOPTED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$46,529	\$47,330	\$47,353	\$52,592
Unallocated Fund Balance	-	-	-	-
TOTAL BALANCE	46,529	47,330	47,353	52,592
REVENUES				
Interest Earned on Fund Balance	296	-	492	-
Special Assessment District Revenue	1,540,629	1,544,770	1,519,354	1,610,085
TOTAL REVENUES	1,540,925	1,544,770	1,519,846	1,610,085
TOTAL BALANCE AND REVENUES	1,587,454	1,592,100	1,567,199	1,662,677
EXPENSES				
Operating Budget (incl. Contingency & Admin Fee)	1,540,101	1,514,861	1,514,607	1,582,173
Budgeted Contribution to Delinquency or Appeals	-	29,909	-	27,912
TOTAL EXPENSES	1,540,101	1,544,770	1,514,607	1,610,085
CLOSING BALANCE, JUNE 30	\$47,353	\$77,239	\$52,592	\$80,504

Notes:

- 1) A five percent reserve for uncollected taxes and assessment appeals reductions is required for the fund. **This reserve is reflected in the "Delinquency or Appeals Reserve" portion of the fund balance in combination with the Delinquency or Appeals expense.** The FY 2017 adopted budget reflects adherence to this reserve balance policy.
- 2) **"Budgeted Contribution to Delinquency or Appeals" appears as an expense for accounting purposes, but is calculated as a positive contribution reflected in the final closing balance amounts.**
- 3) The FY 2016 re-estimate is the current projection of expenses and revenues.
- 4) Revenue is credited to the BID each year on a calendar year, rather than fiscal year basis. For example, the FY 2016 adopted revenue is from the June 2015 and October 2015 tax payments. Therefore, the FY 2016 re-estimated revenue is not impacted by the January 2016 assessments.

EXPENDITURE AND REVENUE TRENDS



	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Adopted Budget
EXP (000s)					\$1,211	\$1,445	\$1,500	\$1,540	\$1,545	\$1,610
REV (000s)					\$1,235	\$1,473	\$1,495	\$1,541	\$1,545	\$1,610

BALLSTON BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2012	▪ The County Board adopted the Ballston Business Improvement District Fund with a real estate assessment tax set at \$0.045 for each \$100 of assessed value.	
FY 2013	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	
FY 2014	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	
FY 2015	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	
FY 2016	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	
FY 2017	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	

Our Mission: To provide supplemental services in support of successful revitalization of Rosslyn and its economic development

In December 2002, the Arlington County Board, authorized by state enabling legislation, passed an ordinance to establish a Business Improvement District (BID) in Rosslyn. The property owners within this geographic area have a separate and additional tax rate **to fund the BID’s programs**. The County Board adopted the Rosslyn Business Improvement District in FY 2004. Rosslyn Business Improvement Corporation (RBIC), an organization whose Board of Directors and committee membership includes owners and tenants of property located in the District, oversees the work program.

The Rosslyn BID provides funding for:

- Beautification, cleaning, and maintenance
- Community activities and events
- Parking, transportation, pedestrian, and safety enhancements
- Marketing and promotion
- Homeless services
- Management and administration

SIGNIFICANT BUDGET CHANGES

The FY 2017 adopted budget for the Rosslyn Business Improvement District is \$3,614,586, a less than one percent decrease from the FY 2016 adopted budget. This expenditure budget includes an additional \$28,048 **budgeted contribution to the BID’s reserve fund balance to achieve the target of five percent of fiscal year revenues**.

- ↓ The adopted CY 2016 real estate tax rate is \$0.078 for each \$100 of assessed value, no change from the CY 2015 tax rate. Due to a decrease in assessed real estate values, however, revenue will decrease less than one percent (\$5,527).

PROGRAM FINANCIAL SUMMARY

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Personnel	-	-	-	-
Non-Personnel	\$3,653,936	\$3,620,113	\$3,614,586	-
Total Expenditures	3,653,936	3,620,113	3,614,586	-
Total Revenues	3,583,191	3,620,113	3,614,586	-
Change in Fund Balance	(\$70,745)	\$81,144	\$28,048	-65%

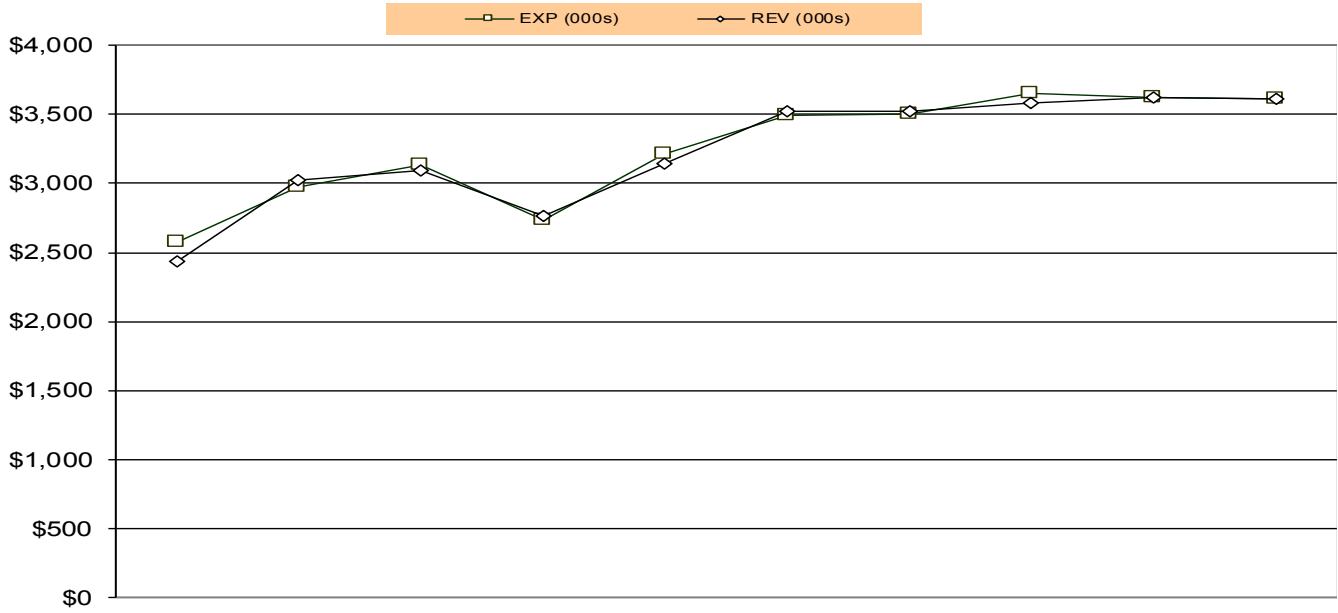
FUND STATEMENT

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 RE-ESTIMATE	FY 2017 ADOPTED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$178,956	\$107,670	\$108,211	\$152,681
Unallocated Fund Balance	-	-	-	-
TOTAL BALANCE	178,956	107,670	108,211	152,681
REVENUES				
Interest Earned on Fund Balance	1,382	-	1,106	-
Miscellaneous Revenue	-	-	-	-
Special Assessment District Revenue	3,581,809	3,620,113	3,492,673	3,614,586
TOTAL REVENUES	3,583,191	3,620,113	3,493,779	3,614,586
TOTAL BALANCE AND REVENUES	3,762,147	3,727,783	3,601,990	3,767,267
EXPENSES				
Operating Budget (incl. Contingency & Admin Fee)	3,651,141	3,546,777	3,447,927	3,586,538
Drawdown Requests	2,795	-	1,382	-
Budgeted Contribution to Delinquency or Appeals	-	73,336	-	28,048
TOTAL EXPENSES	3,653,936	3,620,113	3,449,309	3,614,586
CLOSING BALANCE, JUNE 30	\$108,211	\$181,006	\$152,681	\$180,729

Notes:

- 1) A five percent reserve for uncollected taxes and assessment appeals reductions is required for the fund. **This reserve is reflected in the "Delinquency or Appeals Reserve" portion of the fund balance in combination with the Delinquency or Appeals expense.** The FY 2017 adopted budget reflects adherence to this reserve balance policy.
- 2) **"Budgeted Contribution to Delinquency or Appeals" appears as an expense for accounting purposes, but is calculated as a positive contribution reflected in the final closing balance amounts.**
- 3) The FY 2016 re-estimate is the current projection of expenses and revenues.
- 4) Revenue is credited to the BID each year on a calendar year, rather than fiscal year basis. For example, the FY 2016 adopted revenue is from the June 2015 and October 2015 tax payments. Therefore, the FY 2016 re-estimated revenue is not impacted by the January 2016 assessments.

EXPENDITURE AND REVENUE TRENDS



	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Adopted Budget
EXP (000s)	\$2,573	\$2,970	\$3,134	\$2,733	\$3,210	\$3,491	\$3,508	\$3,654	\$3,620	\$3,615
REV (000s)	\$2,438	\$3,022	\$3,093	\$2,761	\$3,146	\$3,524	\$3,524	\$3,583	\$3,620	\$3,615

ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2008	▪ County Board set the RBID tax rate at \$0.082 per \$100 of assessed value.	
FY 2009	▪ County Board set the RBID tax rate at \$0.082 per \$100 of assessed value.	
FY 2010	▪ County Board set the RBID tax rate at \$0.080 for each \$100 of assessed value.	
FY 2011	▪ County Board set the RBID tax rate at \$0.080 for each \$100 of assessed value.	
FY 2012	▪ County Board set the RBID tax rate at \$0.080 for each \$100 of assessed value.	
FY 2013	▪ County Board set the RBID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2014	▪ County Board set the RBID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2015	▪ County Board set the RBID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2016	▪ County Board set the RBID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2017	▪ County Board set the RBID tax rate at \$0.078 for each \$100 of assessed value.	

Our Mission: To provide supplemental services in support of successful revitalization of Crystal City and its economic development

In April 2006, the Arlington County Board, authorized by state enabling legislation, passed an ordinance to establish a Business Improvement District (BID) in Crystal City. The property owners within this geographic area have a separate and additional tax rate **to fund the BID’s programs**. The **BID’s** Board of Directors and committee membership, who oversee the work program, includes owners and tenants of the properties located in the District.

The Crystal City BID provides funding for:

- Marketing
- Landscaping and beautification of public areas
- Commercial visitor informational facilities and services
- Social and entertainment activities

SIGNIFICANT BUDGET CHANGES

The FY 2017 adopted expenditure budget for the Crystal City Business Improvement District is \$2,588,141, a less than one percent increase from the FY 2016 adopted budget. This expenditure budget includes an additional \$64,704 budgeted contribution to **the BID’s reserve** fund balance, which is the maximum contribution of two and a half percent of fiscal year revenues.

- ↑ The adopted CY 2016 real estate tax rate is \$0.043 for each \$100 of assessed value, no change from the CY 2015 tax rate. Due to an increase in assessed real estate values, revenue will increase less than one percent (\$8,960).

PROGRAM FINANCIAL SUMMARY

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Personnel	-	-	-	-
Non-Personnel	\$2,560,460	\$2,579,181	\$2,588,141	-
Total Expenditures	2,560,460	2,579,181	2,588,141	-
Total Revenues	2,550,810	2,579,181	2,588,141	-
Change in Fund Balance	(\$9,650)	\$64,480	\$64,704	-

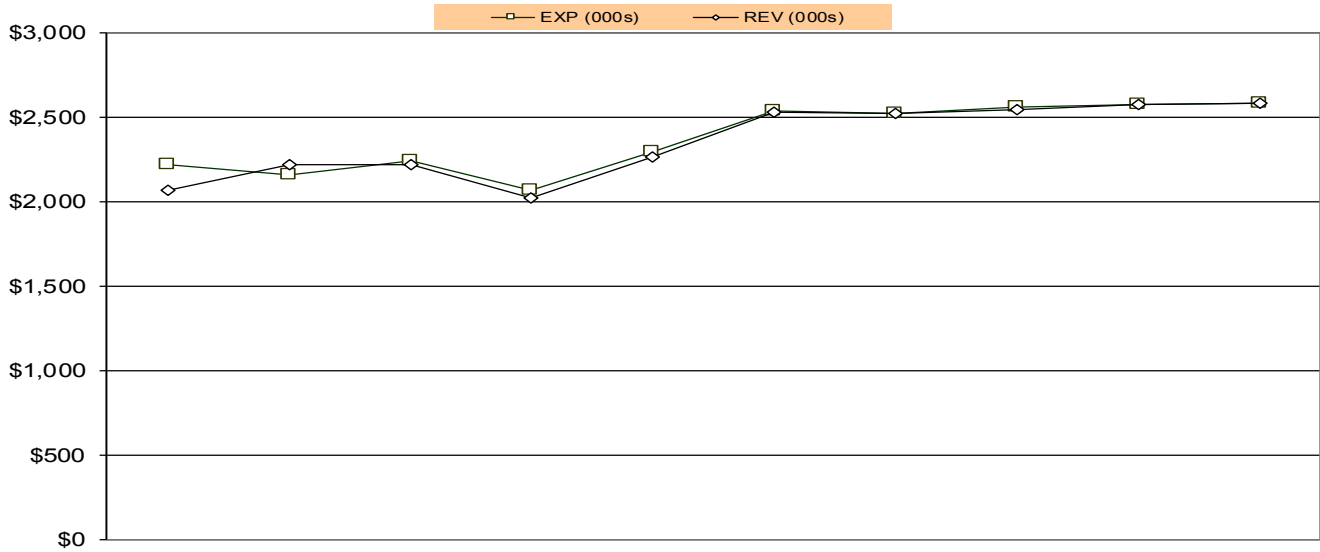
**CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT
FUND STATEMENT**

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 RE-ESTIMATE	FY 2017 ADOPTED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$32,558	\$24,916	\$22,908	\$26,447
Unallocated Fund Balance	-	-	-	-
TOTAL BALANCE	32,558	24,916	22,908	26,447
REVENUES				
Interest Earned on Delinquency/Appeals Reserve	624	-	492	-
Special Assessment District Revenue	2,550,186	2,579,181	2,517,128	2,588,141
TOTAL REVENUES	2,550,810	2,579,181	2,517,620	2,588,141
TOTAL BALANCE AND REVENUES	2,583,368	2,604,097	2,540,528	2,614,588
EXPENSES				
Operating Budget (incl. Contingency & Admin Fee)	2,560,460	2,514,702	2,514,081	2,523,437
Budgeted Contribution to Delinquency or Appeals	-	64,480	-	64,704
TOTAL EXPENSES	2,560,460	2,579,182	2,514,081	2,588,141
CLOSING BALANCE, JUNE 30	\$22,908	\$89,395	\$26,447	\$91,151

Notes:

- 1) A five percent reserve for uncollected taxes and assessment appeals reductions is required **for the fund. This reserve is reflected in the "Delinquency or Appeals Reserve" portion of the fund balance** in combination with the Delinquency or Appeals expense. However, there is an annual cap of 2.5 percent of budgeted revenues in contributions to the reserve. The FY 2017 adopted budget reflects a delinquency and appeals reserve addition of the maximum annual contribution cap of 2.5 percent, which results in a reserve of 3.5 percent.
- 2) **"Budgeted Contribution to Delinquency or Appeals" appears** as an expense for accounting purposes, but is calculated as a positive contribution reflected in the final closing balance amounts.
- 3) The FY 2016 re-estimate is the current projection of expenses and revenues.
- 4) Revenue is credited to the BID each year on a calendar year, rather than fiscal year basis. For example, the FY 2016 adopted revenue is from the June 2015 and October 2015 tax payments. Therefore, the FY 2016 re-estimated revenue is not impacted by the January 2016 assessments.

EXPENDITURE AND REVENUE TRENDS



	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Adopted Budget
EXP (000s)	\$2,221	\$2,160	\$2,242	\$2,066	\$2,295	\$2,540	\$2,526	\$2,560	\$2,579	\$2,588
REV (000s)	\$2,070	\$2,218	\$2,221	\$2,022	\$2,270	\$2,532	\$2,523	\$2,551	\$2,579	\$2,588

CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2008	<ul style="list-style-type: none"> ▪ County Board set the Crystal City BID tax rate at \$0.045 per \$100 of assessed value. 	
FY 2009	<ul style="list-style-type: none"> ▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value. 	
FY 2010	<ul style="list-style-type: none"> ▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value. 	
FY 2011	<ul style="list-style-type: none"> ▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value. 	
FY 2012	<ul style="list-style-type: none"> ▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value. 	
FY 2013	<ul style="list-style-type: none"> ▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value. 	
FY 2014	<ul style="list-style-type: none"> ▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value. 	
FY 2015	<ul style="list-style-type: none"> ▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value. 	
FY 2016	<ul style="list-style-type: none"> ▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value. 	
FY 2017	<ul style="list-style-type: none"> ▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value. 	