

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 2019 proposed budget for the Ballston Business Improvement District is \$1,427,433, a seven percent decrease from the FY 2018 adopted budget. This expenditure budget includes \$18,462 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 proposed CY 2018 real estate tax rate is \$0.045 for each \$100 of assessed value, no change from the CY 2018 tax rate. Due to a decrease in assessed real estate values, revenue decreases seven percent (\$111,900).
- Due to a decrease in assessed values, the Ballston BID is evaluating the feasibility of a one-time tax rate increase to cover the CY 2018 revenue decrease. This one-time tax increase would not exceed a rate of \$0.053 per \$100 of assessed value and would generate an additional \$253,766. A final recommendation on the tax rate will be made by the Ballston BID in collaboration with their Board of Shareholders and will be proposed to the County Board before the BID’s Budget work session on March 19, 2018. If the rate is increased, the Adopted Budget narrative will reflect this change.

PROGRAM FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed	% Change '18 to '19
Personnel	-	-	-	-
Non-Personnel	\$1,581,937	\$1,539,333	\$1,427,433	-7%
Total Expenditures	1,581,937	1,539,333	1,427,433	-7%
Total Revenues	1,587,597	1,539,333	1,427,433	-7%
Change in Fund Balance	\$5,660	\$38,484	\$35,686	-7%

**BALLSTON BUSINESS IMPROVEMENT DISTRICT
FUND STATEMENT**

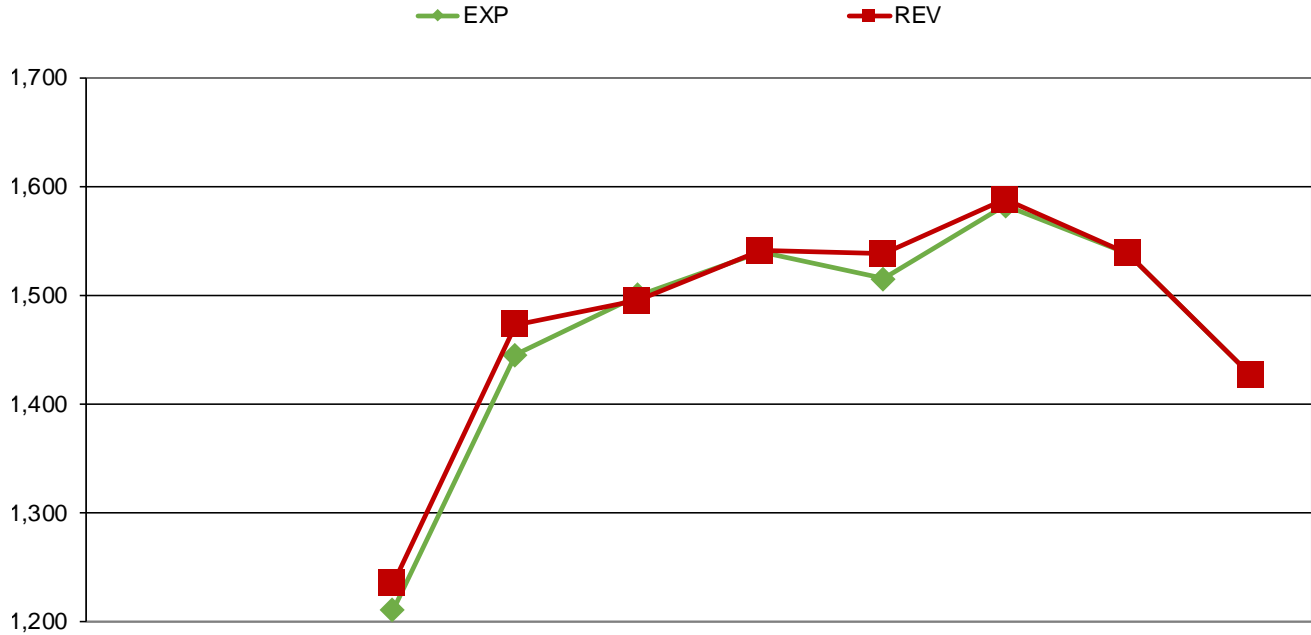
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 RE-ESTIMATE	FY 2019 PROPOSED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$71,251	\$30,918	\$76,911	\$14,426
TOTAL BALANCE	71,251	30,918	\$76,911	14,426
REVENUES				
Interest Earned on Fund Balance	1,076	-	1,211	-
Special Assessment District Revenue	1,586,521	1,539,333	1,436,122	1,427,433
TOTAL REVENUES	1,587,597	1,539,333	1,437,333	1,427,433
TOTAL BALANCE AND REVENUES	1,658,848	1,570,251	\$1,514,244	1,441,859
EXPENSES				
Operating Budget (incl. Admin Fee)	1,581,937	1,500,849	1,499,818	1,391,747
Drawdown Requests	-	-	-	-
TOTAL EXPENSES	1,581,937	1,500,849	1,499,818	1,391,747
Budgeted Contribution to Delinquency or Appeals	-	38,484	-	35,686
CLOSING BALANCE, JUNE 30	\$76,911	\$69,402	\$14,426	\$50,112

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 2019 proposed budget reflects a delinquency and appeals reserve addition of the maximum annual contribution cap of 2.5 percent, which results in a reserve of three and a half percent.
- 2) The FY 2018 re-estimate is the current projection of expenses and revenues.
- 3) Revenue is credited to the BID each year on a calendar year, rather than fiscal year basis. For example, the FY 2018 revenue is from the June 2018 and October 2018 tax payments. Therefore, the FY 2018 re-estimated revenue is not impacted by the January 2018 assessments.

BALLSTON BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Proposed Budget
EXP			\$1,211	\$1,445	\$1,500	\$1,540	\$1,515	\$1,582	\$1,539	\$1,427
REV			\$1,235	\$1,473	\$1,495	\$1,541	\$1,538	\$1,588	\$1,539	\$1,427

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.	
FY 2018	▪ 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 2019 proposed budget for the Rosslyn Business Improvement District is \$3,772,348, a one percent decrease from the FY 2018 adopted budget. The expenditure budget includes \$11,818 budgeted contribution to the BID’s reserve fund balance to achieve the target of five percent of the fiscal year revenues.

- ↓ The proposed CY 2018 real estate tax rate is \$0.078 for each \$100 of assessed value, no change from the CY 2017 tax rate. Due to a decrease in assessed real estate values, revenue decreases one percent (\$41,097).

PROGRAM FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed	% Change '18 to '19
Personnel	-	-	-	-
Non-Personnel	\$3,489,033	\$3,813,445	\$3,772,348	-1%
Total Expenditures	3,489,033	3,813,445	3,772,348	-1%
Total Revenues	3,517,098	3,813,445	3,772,348	-1%
Change in Fund Balance	\$28,065	\$13,879	\$11,818	-15%

**ROSSLYN BUSINESS IMPROVEMENT DISTRICT
 FUND STATEMENT**

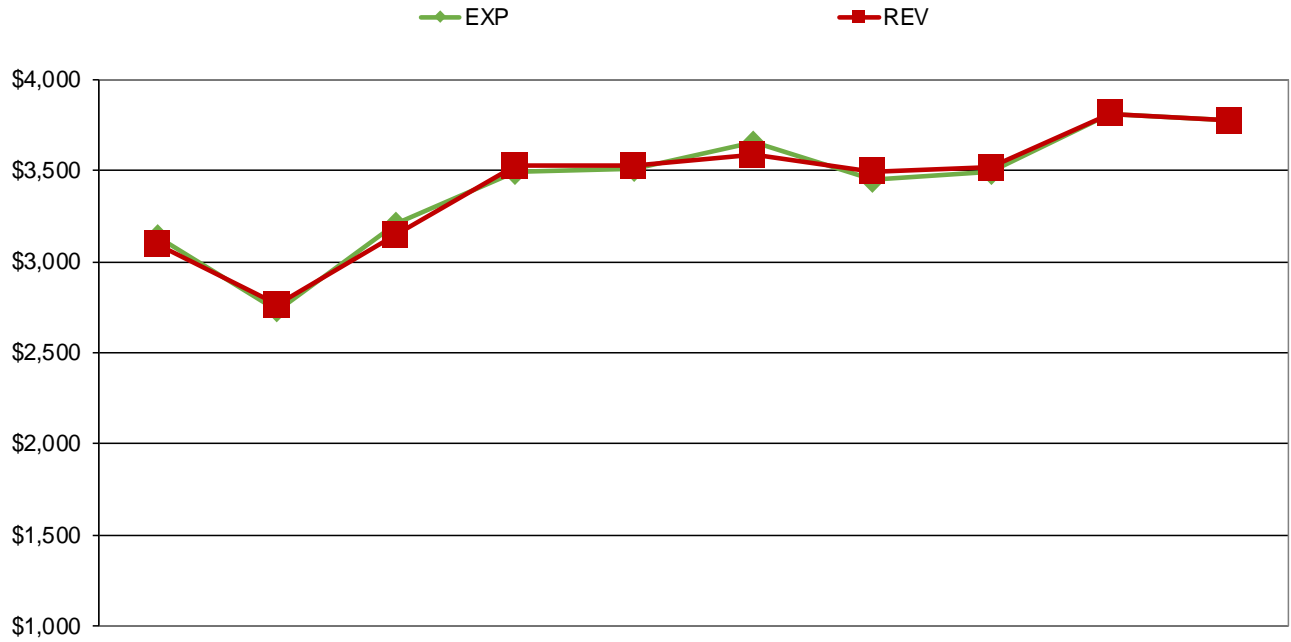
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 RE-ESTIMATE	FY 2019 PROPOSED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$153,178	\$176,793	\$181,243	\$176,799
TOTAL BALANCE	153,178	176,793	181,243	176,799
REVENUES				
Interest Earned on Fund Balance	2,058	-	2,320	-
Special Assessment District Revenue	3,515,040	3,813,445	3,604,570	3,772,348
TOTAL REVENUES	3,517,098	3,813,445	3,606,890	3,772,348
TOTAL BALANCE AND REVENUES	3,670,276	3,990,238	3,788,133	3,949,147
EXPENSES				
Operating Budget (incl. Admin Fee)	3,487,564	3,799,566	3,605,847	3,760,530
Drawdown Requests	1,469	-	5,487	-
TOTAL EXPENSES	3,489,033	3,799,566	3,611,334	3,760,530
Budgeted Contribution to Delinquency or Appeals	-	13,879	-	11,818
CLOSING BALANCE, JUNE 30	\$181,243	\$190,672	\$176,799	\$188,617

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 2019 proposed budget reflects adherence to this reserve balance policy.
- 2) The FY 2018 re-estimate is the current projection of expenses and revenues.
- 3) Revenue is credited to the BID each year on a calendar year, rather than fiscal year basis. For example, the FY 2018 revenue is from the June 2017 and October 2017 tax payments. Therefore, the FY 2018 re-estimated revenue is not impacted by the January 2018 assessments.

ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
\$ in 000s	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Budget
EXP	\$3,134	\$2,733	\$3,210	\$3,491	\$3,508	\$3,654	\$3,449	\$3,489	\$3,813	\$3,772
REV	\$3,093	\$2,761	\$3,146	\$3,524	\$3,524	\$3,583	\$3,494	\$3,517	\$3,813	\$3,772

ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2010	▪ The County Board set the RBID tax rate at \$0.080 for each \$100 of assessed value.	
FY 2011	▪ The County Board set the RBID tax rate at \$0.080 for each \$100 of assessed value.	
FY 2012	▪ The County Board set the RBID tax rate at \$0.080 for each \$100 of assessed value.	
FY 2013	▪ The County Board set the RBID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2014	▪ The County Board set the RBID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2015	▪ The County Board set the RBID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2016	▪ The County Board set the RBID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2017	▪ The County Board set the RBID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2018	▪ The 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 2019 proposed expenditure budget for the Crystal City Business Improvement District is \$2,585,894, a four percent decrease from the FY 2018 adopted budget. This expenditure budget includes \$64,647 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 proposed CY 2018 real estate tax rate is \$0.043 for each \$100 of assessed value, no change from the CY 2018 tax rate. Due to a decrease in assessed real estate values, revenue decreases four percent (\$96,097).

PROGRAM FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed	% Change '18 to '19
Personnel	-	-	-	-
Non-Personnel	\$2,522,936	\$2,681,991	\$2,585,894	-4%
Total Expenditures	2,522,936	2,681,991	2,585,894	-4%
Total Revenues	2,538,970	2,681,991	2,585,894	-4%
Change in Fund Balance	\$16,034	\$67,050	\$64,647	-

CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT FUND
FUND BUDGET SUMMARY

CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT
FUND STATEMENT

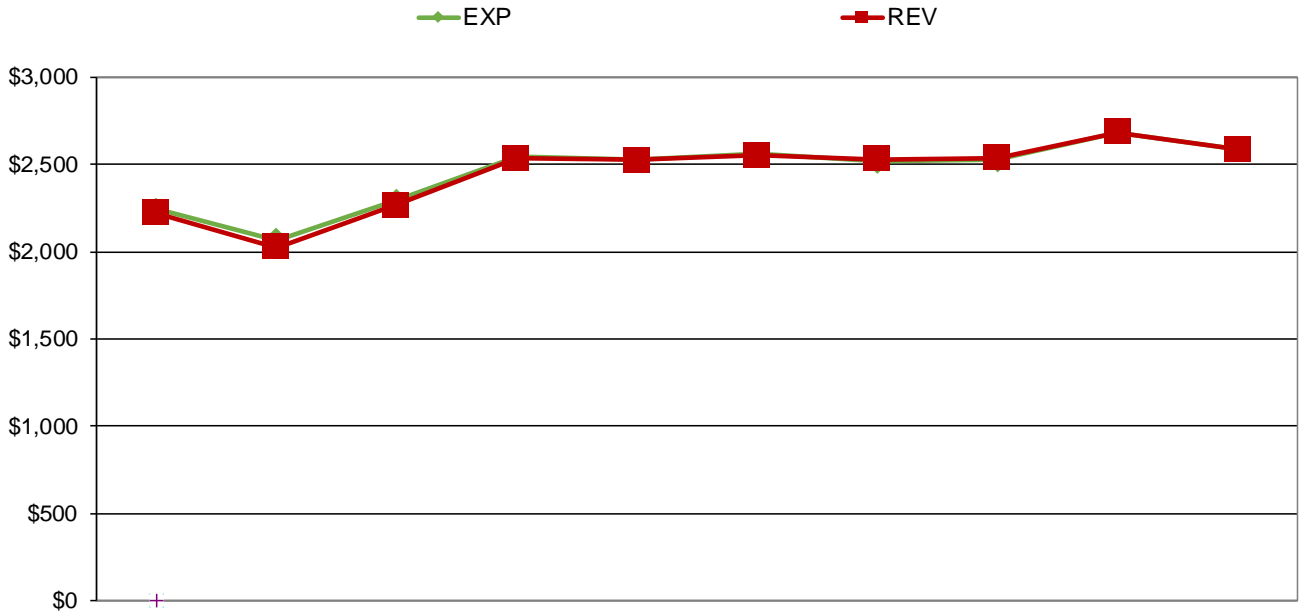
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 RE-ESTIMATE	FY 2019 PROPOSED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$37,401	\$59,597	\$53,435	\$37,524
TOTAL BALANCE	37,401	59,597	53,435	37,524
REVENUES				
Interest Earned on Delinquency/Appeals Reserve	999	-	1,352	-
Special Assessment District Revenue	2,537,971	2,681,991	2,596,826	2,585,894
TOTAL REVENUES	2,538,970	2,681,991	2,598,178	2,585,894
TOTAL BALANCE AND REVENUES	2,576,371	2,741,588	2,651,613	2,623,418
EXPENSES				
Operating Budget (Admin Fee)	2,522,936	2,614,941	2,614,089	2,521,247
Drawdown Requests	-	-	-	-
TOTAL EXPENSES	2,522,936	2,614,941	2,614,089	2,521,247
Budgeted Contribution to Delinquency or Appeals	-	67,050	-	64,647
CLOSING BALANCE, JUNE 30	\$53,435	\$126,647	\$37,524	\$102,171

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 2019 proposed budget reflects a delinquency and appeals reserve addition of the maximum annual contribution cap of 2.5 percent, which results in a reserve of four percent.
- 2) The FY 2018 re-estimate is the current projection of expenses and revenues.
- 3) Revenue is credited to the BID each year on a calendar year, rather than fiscal year basis. For example, the FY 2018 revenue is from the June 2017 and October 2017 tax payments. Therefore, the FY 2018 re-estimated revenue is not impacted by the January 2018 assessments.

CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
\$ in 000s	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Budget
EXP	\$2,242	\$2,066	\$2,295	\$2,540	\$2,526	\$2,560	\$2,514	\$2,523	\$2,682	\$2,586
REV	\$2,221	\$2,022	\$2,270	\$2,532	\$2,523	\$2,551	\$2,529	\$2,539	\$2,682	\$2,586

CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2010	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2011	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2012	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2013	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2014	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2015	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2016	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2017	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2018	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	