

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 2018 proposed budget for the Ballston Business Improvement District is \$1,539,333, a four percent decrease from the FY 2017 adopted budget. This expenditure budget includes \$38,484 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 2017 real estate tax rate is \$0.045 for each \$100 of assessed value, no change from the CY 2016 tax rate. Due to a decrease in assessed real estate values, revenue decreases four percent (\$70,752).

PROGRAM FINANCIAL SUMMARY

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	% Change '17 to '18
Personnel	-	-	-	-
Non-Personnel	\$1,514,794	\$1,610,085	\$1,539,333	-4%
Total Expenditures	1,514,794	1,610,085	1,539,333	-4%
Total Revenues	1,538,692	1,610,085	1,539,333	-4%
Change in Fund Balance	\$23,898	\$27,912	\$38,484	38%

**BALLSTON BUSINESS IMPROVEMENT DISTRICT
FUND STATEMENT**

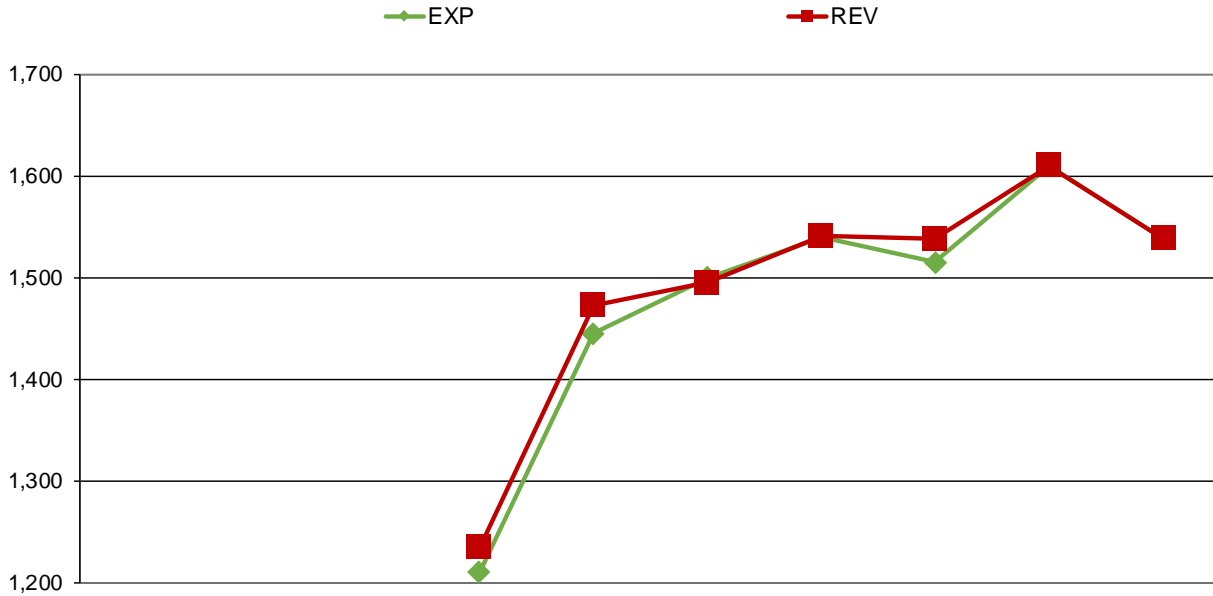
	FY 2016 ACTUAL	FY 2017 ADOPTED	FY 2017 RE-ESTIMATE	FY 2018 PROPOSED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$47,353	\$52,592	\$71,251	\$30,918
TOTAL BALANCE	47,353	52,592	71,251	30,918
REVENUES				
Interest Earned on Fund Balance	636	-	1,021	-
Special Assessment District Revenue	1,538,056	1,610,085	1,540,119	1,539,333
TOTAL REVENUES	1,538,692	1,610,085	1,541,140	1,539,333
TOTAL BALANCE AND REVENUES	1,586,045	1,662,677	1,612,391	1,570,251
EXPENSES				
Operating Budget (incl. Contingency & Admin Fee)	1,514,794	1,582,173	1,581,473	1,500,849
Budgeted Contribution to Delinquency or Appeals	-	27,912	-	38,484
TOTAL EXPENSES	1,514,794	1,610,085	1,581,473	1,539,333
CLOSING BALANCE, JUNE 30	\$71,251	\$80,504	\$30,918	\$69,402

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 2018 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 and a half 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 2017 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 2017 proposed revenue is from the June 2016 and October 2016 tax payments. Therefore, the FY 2017 re-estimated revenue is not impacted by the January 2017 assessments.

BALLSTON BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
\$ in 000s	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Budget
EXP				\$1,211	\$1,445	\$1,500	\$1,540	\$1,515	\$1,610	\$1,539
REV				\$1,235	\$1,473	\$1,495	\$1,541	\$1,538	\$1,610	\$1,539

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 2018 proposed budget for the Rosslyn Business Improvement District is \$3,813,445, a six percent increase from the FY 2017 adopted budget. This expenditure budget includes \$13,879 budgeted contribution to the BID’s reserve fund balance to achieve the target of five percent of fiscal year revenues.

↑ The proposed CY 2017 real estate tax rate is \$0.078 for each \$100 of assessed value, no change from the CY 2016 tax rate. Due to an increase in assessed real estate values, revenue increases six percent (\$198,859).

PROGRAM FINANCIAL SUMMARY

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	% Change '17 to '18
Personnel	-	-	-	-
Non-Personnel	\$3,449,310	\$3,614,586	\$3,813,445	6%
Total Expenditures	3,449,310	3,614,586	3,813,445	6%
Total Revenues	3,494,278	3,614,586	3,813,445	6%
Change in Fund Balance	\$44,968	\$28,048	\$13,879	-51%

**ROSSLYN BUSINESS IMPROVEMENT DISTRICT
FUND STATEMENT**

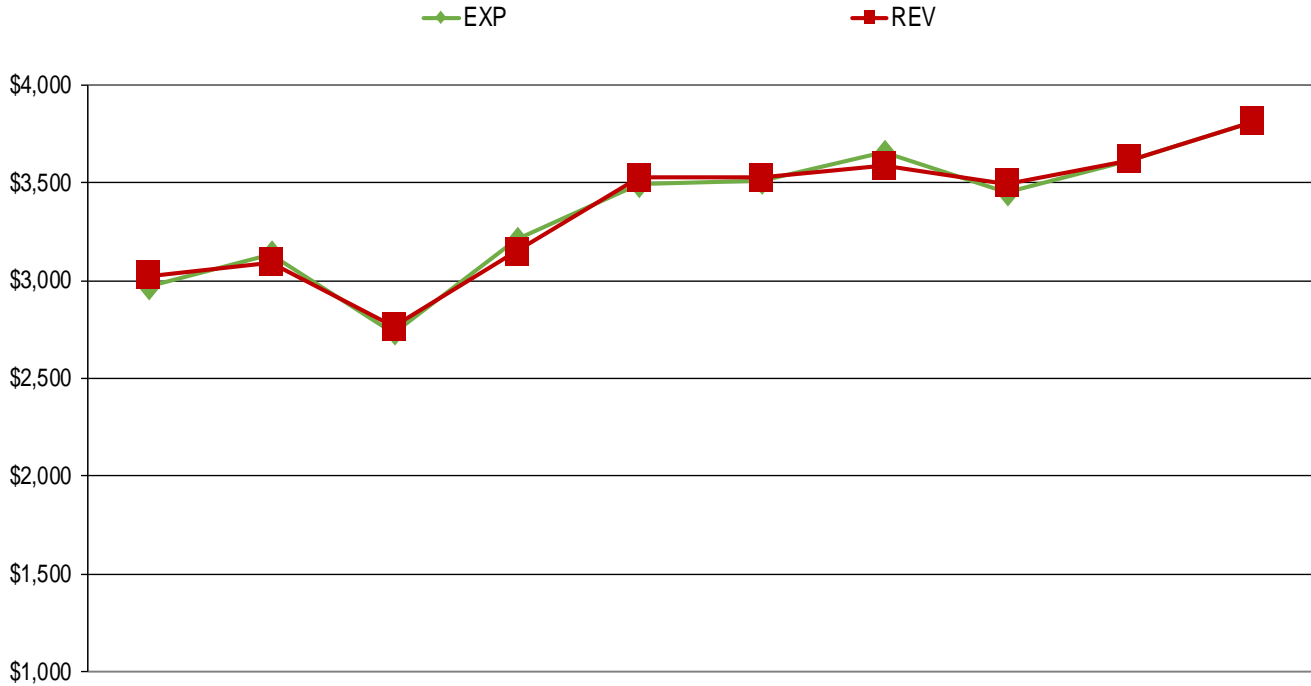
	FY 2016 ACTUAL	FY 2017 ADOPTED	FY 2017 RE-ESTIMATE	FY 2018 PROPOSED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$108,211	\$152,681	\$153,179	\$176,793
TOTAL BALANCE	108,211	152,681	153,179	176,793
REVENUES				
Interest Earned on Fund Balance	1,469	-	2,246	-
Special Assessment District Revenue	3,492,809	3,614,586	3,510,355	3,813,445
TOTAL REVENUES	3,494,278	3,614,586	3,512,601	3,813,445
TOTAL BALANCE AND REVENUES	3,602,489	3,767,267	3,665,780	3,990,238
EXPENSES				
Operating Budget (incl. Contingency & Admin Fee)	3,447,928	3,586,538	3,487,518	3,799,566
Drawdown Requests	1,382	-	1,469	-
Budgeted Contribution to Delinquency or Appeals	-	28,048		13,879
TOTAL EXPENSES	3,449,310	3,614,586	3,488,987	3,813,445
CLOSING BALANCE, JUNE 30	\$153,179	\$180,729	\$176,793	\$190,672

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 2018 proposed 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 2017 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 2018 revenue is from the June 2017 and October 2017 tax payments. Therefore, the FY 2017 re-estimated revenue is not impacted by the January 2017 assessments.

ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Proposed Budget
EXP	\$2,970	\$3,134	\$2,733	\$3,210	\$3,491	\$3,508	\$3,654	\$3,449	\$3,615	\$3,813
REV	\$3,022	\$3,093	\$2,761	\$3,146	\$3,524	\$3,524	\$3,583	\$3,494	\$3,615	\$3,813

ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2009	▪ The County Board set the RBID tax rate at \$0.082 per \$100 of assessed value.	
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.	

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 2018 proposed expenditure budget for the Crystal City Business Improvement District is \$2,681,991, a four percent increase from the FY 2017 adopted budget. This expenditure budget includes \$67,050 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 2017 real estate tax rate is \$0.043 for each \$100 of assessed value, no change from the CY 2017 tax rate. Due to an increase in assessed real estate values, revenue increases four percent (\$93,850).

PROGRAM FINANCIAL SUMMARY

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	% Change '17 to '18
Personnel	-	-	-	-
Non-Personnel	\$2,514,190	\$2,588,141	\$2,681,991	4%
Total Expenditures	2,514,190	2,588,141	2,681,991	4%
Total Revenues	2,528,683	2,588,141	2,681,991	4%
Change in Fund Balance	\$14,493	\$64,704	\$67,050	-

**CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT
 FUND STATEMENT**

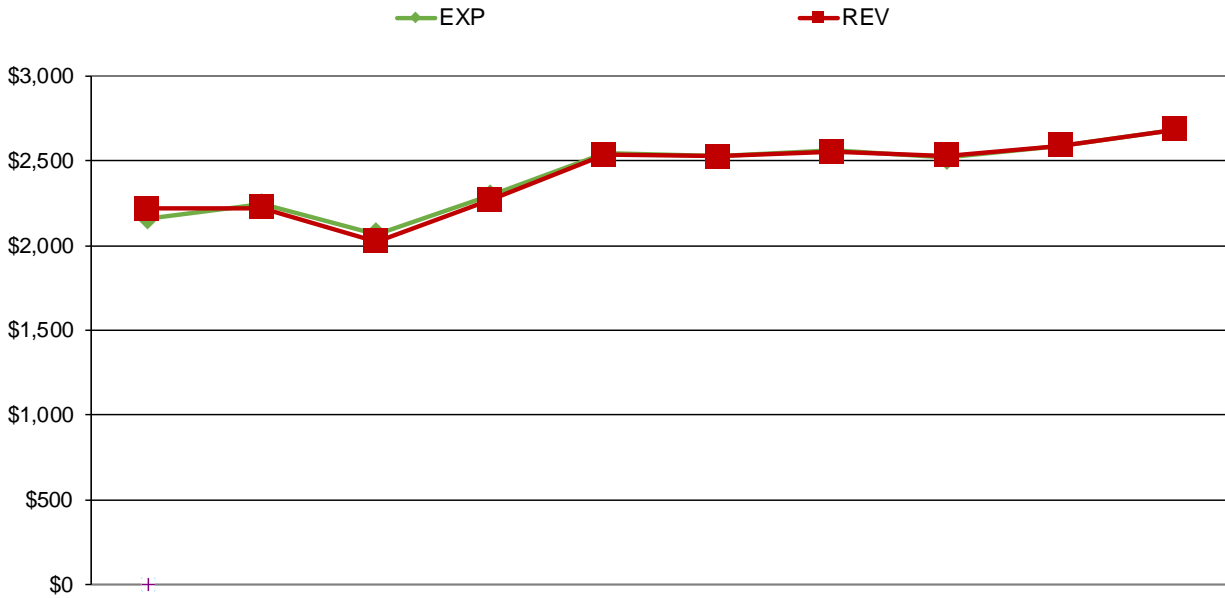
	FY 2016 ACTUAL	FY 2017 ADOPTED	FY 2017 RE-ESTIMATE	FY 2018 PROPOSED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$22,908	\$26,447	\$37,401	\$59,597
TOTAL BALANCE	22,908	26,447	37,401	59,597
REVENUES				
Interest Earned on Delinquency/Appeals Reserve	634	-	913	-
Special Assessment District Revenue	2,528,049	2,588,141	2,544,282	2,681,991
TOTAL REVENUES	2,528,683	2,588,141	2,545,195	2,681,991
TOTAL BALANCE AND REVENUES	2,551,591	2,614,588	2,582,596	2,741,588
EXPENSES				
Operating Budget (incl. Contingency & Admin Fee)	2,514,190	2,523,437	2,522,999	2,614,941
Budgeted Contribution to Delinquency or Appeals	-	64,704	-	67,050
TOTAL EXPENSES	2,514,190	2,588,141	2,522,999	2,681,991
CLOSING BALANCE, JUNE 30	\$37,401	\$91,151	\$59,597	\$126,647

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 2018 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 five 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 2017 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 2017 revenue is from the June 2016 and October 2016 tax payments. Therefore, the FY 2017 re-estimated revenue is not impacted by the January 2017 assessments.

CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
\$ in 000s	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Budget
EXP	\$2,160	\$2,242	\$2,066	\$2,295	\$2,540	\$2,526	\$2,560	\$2,514	\$2,588	\$2,682
REV	\$2,218	\$2,221	\$2,022	\$2,270	\$2,532	\$2,523	\$2,551	\$2,529	\$2,588	\$2,682

CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2009	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	
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.	