

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. 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 2015 adopted budget for the Ballston Business Improvement District is \$1,572,603, a three percent increase from the FY 2014 adopted budget.

- ↑ The adopted CY 2014 real estate tax rate is \$0.045 for each \$100 of assessed value, no change from the CY 2013 tax rate. Due to the slight increase in assessed real estate values, however, revenue will increase three percent (\$47,867).

PROGRAM FINANCIAL SUMMARY

	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	% Change '14 to '15
Personnel	-	-	-	-
Non-Personnel	\$1,445,469	\$1,524,736	\$1,572,603	3%
Total Expenditures	1,445,469	1,524,736	1,572,603	3%
Total Revenues	1,473,351	1,524,736	1,572,603	3%
Change in Fund Balance	\$27,882	-	-	-

BALLSTON BUSINESS IMPROVEMENT DISTRICT FUND
FUND BUDGET SUMMARY

**BALLSTON BUSINESS IMPROVEMENT DISTRICT
FUND STATEMENT**

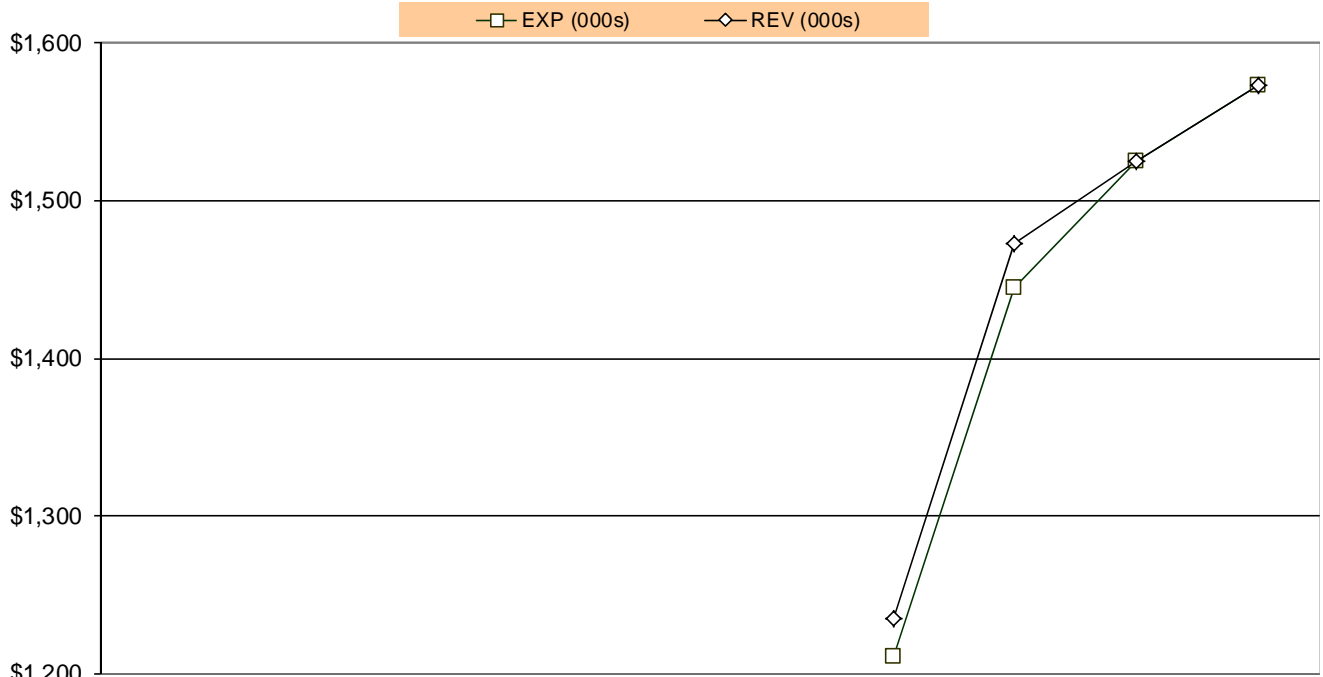
	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 RE-ESTIMATE	FY 2015 ADOPTED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$24,269	\$52,163	\$52,151	\$46,448
Unallocated Fund Balance	-	-	-	-
TOTAL BALANCE	24,269	52,163	52,151	46,448
REVENUES				
Interest Earned on Fund Balance	488	-	530	-
Special Assessment District Revenue	1,472,863	1,524,736	1,494,123	1,572,603
TOTAL REVENUES	1,473,351	1,524,736	1,494,653	1,572,603
TOTAL BALANCE AND REVENUES	1,497,620	1,576,899	1,546,804	1,619,051
EXPENSES				
Operating Budget (incl. Contingency & Admin Fee)	1,445,469	1,500,662	1,500,356	1,540,421
Delinquency or Appeals	-	24,074	-	32,182
TOTAL EXPENSES	1,445,469	1,524,736	1,500,356	1,572,603
CLOSING BALANCE, JUNE 30	\$52,151	\$52,163	\$46,448	\$46,448

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 total is five percent of the FY 2015 adopted budget.
- 2) The FY 2014 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 2015 adopted revenue is from the June 2014 and October 2014 tax payments. Therefore, the FY 2014 re-estimated revenue is not impacted by the January 2014 assessments.

BALLSTON BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Adopted Budget
EXP (000s)							\$1,211	\$1,445	\$1,525	\$1,573
REV (000s)							\$1,235	\$1,473	\$1,525	\$1,573

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.	

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 2015 adopted expenditure budget for the Crystal City Business Improvement District is \$2,626,899, a one percent increase from the FY 2014 adopted budget.

- ↑ The adopted CY 2014 real estate tax rate is \$0.043 for each \$100 of assessed value, no change from the CY 2013 tax rate. Due to a slight increase in assessed real estate values, however, revenue will increase one percent (\$35,096).

PROGRAM FINANCIAL SUMMARY

	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	% Change '14 to '15
Personnel	-	-	-	-
Non-Personnel	\$2,540,428	\$2,591,803	\$2,626,899	1%
Total Expenditures	2,540,428	2,591,803	2,626,899	1%
Total Revenues	2,531,764	2,591,803	2,626,899	1%
Change in Fund Balance	(\$8,664)	-	-	-

CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT FUND
FUND BUDGET SUMMARY

CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT
FUND STATEMENT

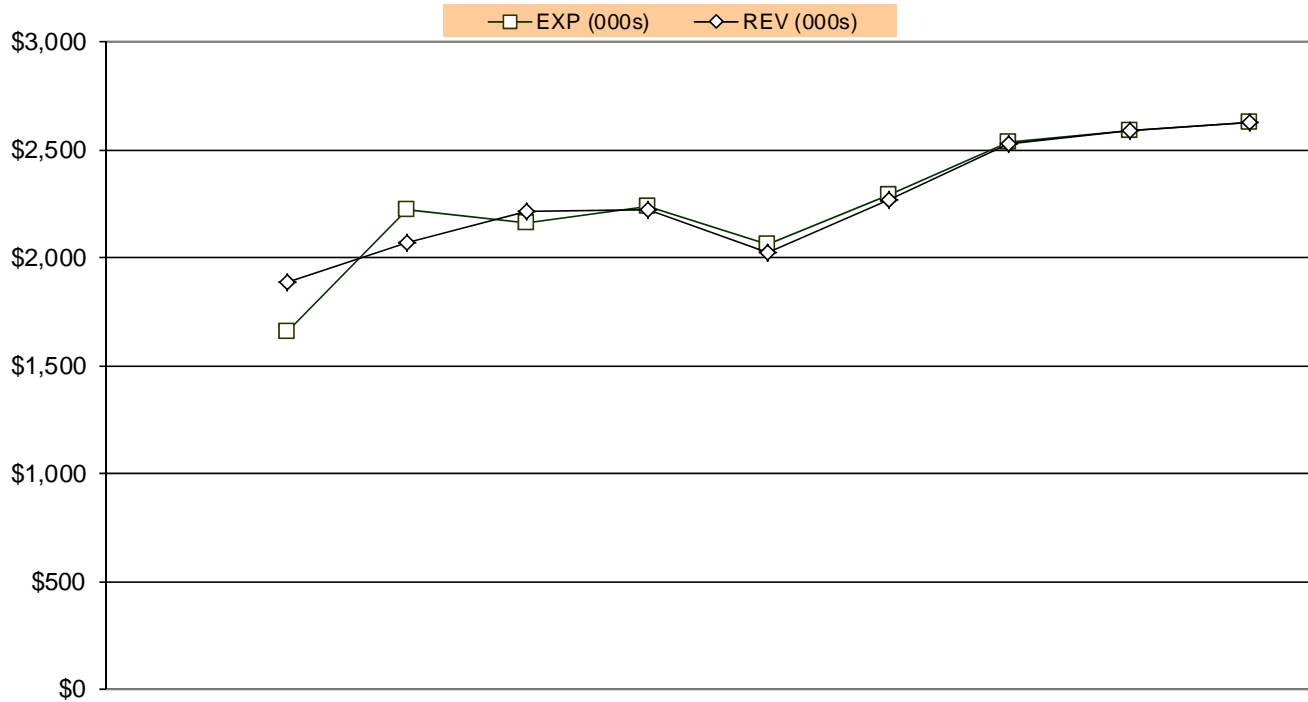
	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 RE-ESTIMATE	FY 2015 ADOPTED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$44,377	\$37,076	\$35,713	\$32,545
Unallocated Fund Balance	-	-	-	-
TOTAL BALANCE	44,377	37,076	35,713	32,545
REVENUES				
Interest Earned on Delinquency/Appeals Reserve	730	-	461	-
Special Assessment District Revenue	2,531,034	2,591,803	2,522,688	2,626,899
TOTAL REVENUES	2,531,764	2,591,803	2,523,149	2,626,899
TOTAL BALANCE AND REVENUES	2,576,141	2,628,879	2,558,862	2,659,444
EXPENSES				
Operating Budget (incl. Contingency & Admin Fee)	2,540,428	2,527,008	2,526,317	2,561,227
Delinquency or Appeals	-	64,795	-	65,672
TOTAL EXPENSES	2,540,428	2,591,803	2,526,317	2,626,899
CLOSING BALANCE, JUNE 30	\$35,713	\$37,076	\$32,545	\$32,545

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. There is an annual cap of 2.5 percent in contributions to the reserve. For FY 2015, the adopted budget reflects a delinquency and appeals reserve addition of the maximum annual contribution of 2.5 percent of the FY 2015 adopted budget.
- 2) The FY 2014 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 2015 revenue is from the June 2014 and October 2014 tax payments. Therefore, the FY 2014 re-estimated revenue is not impacted by the January 2014 assessments.

CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Adopted Budget
EXP (000s)		\$1,660	\$2,221	\$2,160	\$2,242	\$2,066	\$2,295	\$2,540	\$2,592	\$2,627
REV (000s)		\$1,886	\$2,070	\$2,218	\$2,221	\$2,022	\$2,270	\$2,532	\$2,592	\$2,627

CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2007	▪ County Board set the Crystal City BID tax rate at \$0.045 per \$100 of assessed value.	
FY 2008	▪ County Board set the Crystal City BID tax rate at \$0.045 per \$100 of assessed value.	
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.	

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 2015 adopted budget for the Rosslyn Business Improvement District is \$3,733,665, a three percent increase from the FY 2014 adopted budget.

- ↑ The CY 2014 adopted real estate rate is \$0.078 for each \$100 of assessed value, no change from the CY 2013 tax rate. Due to the increase in assessed real estate values, however, revenue will increase three percent (\$102,818).

PROGRAM FINANCIAL SUMMARY

	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	% Change '14 to '15
Personnel	-	-	-	-
Non-Personnel	\$3,490,707	\$3,630,847	\$3,733,665	3%
Total Expenditures	3,490,707	3,630,847	3,733,665	3%
Total Revenues	3,523,816	3,630,847	3,733,665	3%
Change in Fund Balance	\$33,109	-	-	-

ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND
FUND BUDGET SUMMARY

**ROSSLYN BUSINESS IMPROVEMENT DISTRICT
FUND STATEMENT**

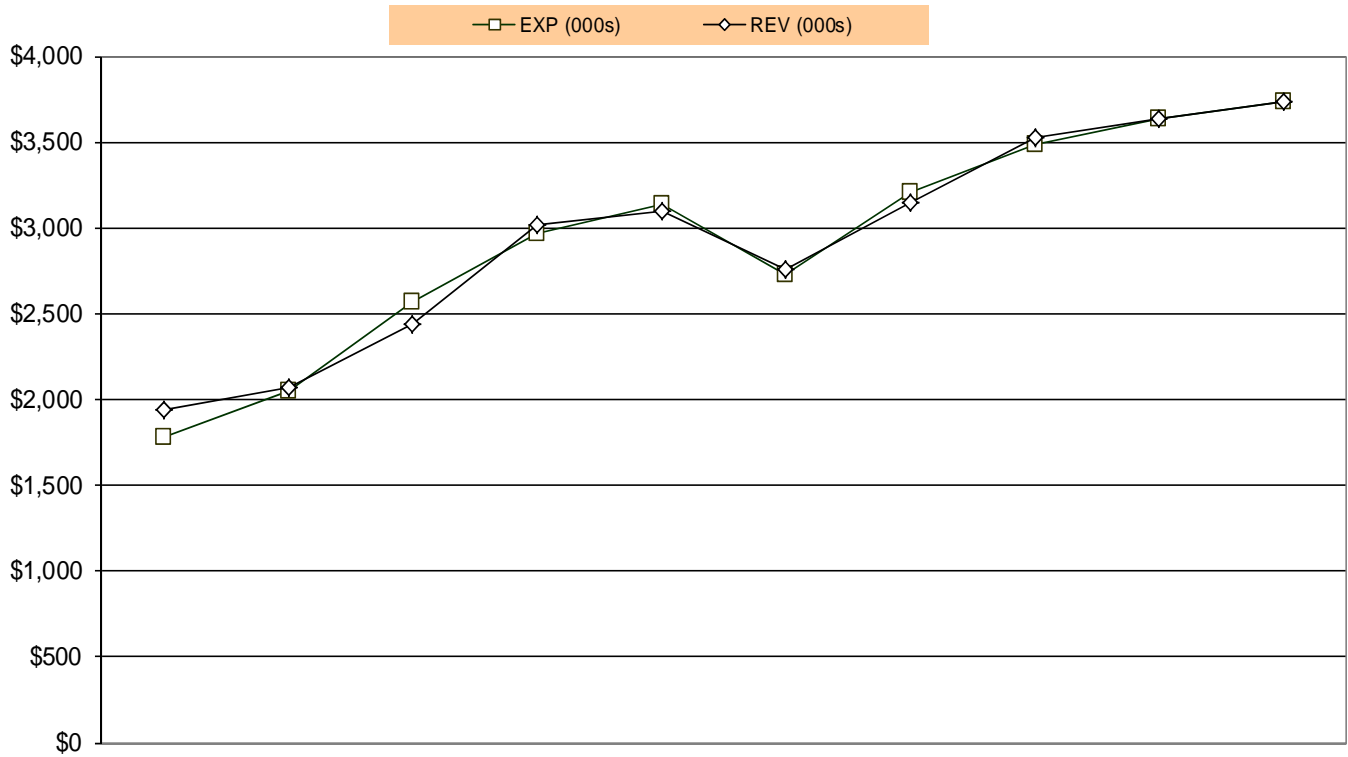
	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 RE-ESTIMATE	FY 2015 ADOPTED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$129,887	\$159,967	\$162,996	\$177,340
Unallocated Fund Balance	-	-	-	-
TOTAL BALANCE	129,887	159,967	162,996	177,340
REVENUES				
Interest Earned on Fund Balance	1,592	-	840	-
Miscellaneous Revenue	30,281	-	-	-
Special Assessment District Revenue	3,491,943	3,630,847	3,523,214	3,733,665
TOTAL REVENUES	3,523,816	3,630,847	3,524,054	3,733,665
TOTAL BALANCE AND REVENUES	3,653,703	3,790,814	3,687,050	3,911,005
EXPENSES				
Operating Budget (incl. Contingency & Admin Fee)	3,487,669	3,609,272	3,508,118	3,724,322
Drawdown Requests	3,038	-	1,592	-
Delinquency or Appeals	-	21,575	-	9,343
TOTAL EXPENSES	3,490,707	3,630,847	3,509,710	3,733,665
CLOSING BALANCE, JUNE 30	\$162,996	\$159,967	\$177,340	\$177,340

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 reserve may exceed five percent, but cannot be lower. The total balance is five percent of the FY 2015 adopted budget.
- 2) The FY 2014 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 2015 revenue is from the June 2014 and October 2014 tax payments. Therefore, the FY 2014 re-estimated revenue is not impacted by the January 2014 assessments.

ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Adopted Budget
EXP (000s)	\$1,781	\$2,045	\$2,573	\$2,970	\$3,134	\$2,733	\$3,210	\$3,491	\$3,631	\$3,734
REV (000s)	\$1,941	\$2,065	\$2,438	\$3,022	\$3,093	\$2,761	\$3,146	\$3,524	\$3,631	\$3,734

ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2006	▪ County Board set the RBID tax rate at \$0.086 which includes the additional levy (\$0.04) in property tax to support the increased services adopted in the BID FY 2006 Work Program.	
FY 2007	▪ County Board set the RBID tax rate at \$0.078 per \$100 of assessed value.	
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.	