

*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 2016 adopted budget for the Ballston Business Improvement District is \$1,544,770, a two percent decrease from the FY 2015 adopted budget. This expenditure budget includes an additional \$36,823 budgeted contribution to the BID's reserve fund balance to achieve the target of five percent of fiscal year revenues.

- ↓ The adopted CY 2015 real estate tax rate is \$0.045 for each \$100 of assessed value, no change from the CY 2014 tax rate. Due to a decrease in assessed real estate values, however, revenue will decrease two percent (\$27,833).

### **PROGRAM FINANCIAL SUMMARY**

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	% Change '15 to '16
Personnel	-	-	-	-
Non-Personnel	\$1,500,356	\$1,572,603	\$1,544,770	-2%
<b>Total Expenditures</b>	<b>1,500,356</b>	<b>1,572,603</b>	<b>1,544,770</b>	<b>-2%</b>
<b>Total Revenues</b>	<b>1,494,734</b>	<b>1,572,603</b>	<b>1,544,770</b>	<b>-2%</b>
<b>Change in Fund Balance</b>	<b>(\$5,622)</b>	<b>\$32,182</b>	<b>\$36,823</b>	<b>14%</b>

**BALLSTON BUSINESS IMPROVEMENT DISTRICT FUND**  
**FUND BUDGET SUMMARY**

**FUND STATEMENT**

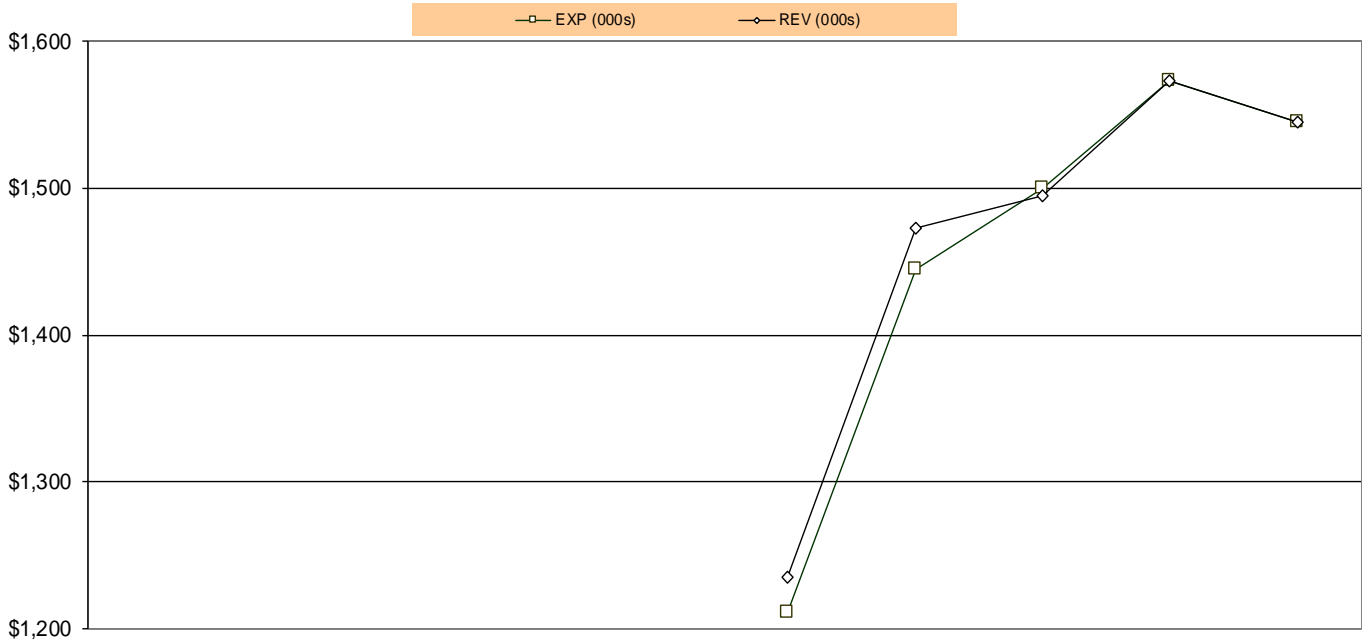
	FY 2014 ACTUAL	FY 2015 ADOPTED	FY 2015 RE-ESTIMATE	FY 2016 ADOPTED
<b>ADJUSTED BALANCE, JULY 1</b>				
Delinquency or Appeals Reserve	\$52,151	\$46,448	\$46,529	\$47,330
Unallocated Fund Balance	-	-	-	-
<b>TOTAL BALANCE</b>	<b>52,151</b>	<b>46,448</b>	<b>46,529</b>	<b>47,330</b>
<b>REVENUES</b>				
Interest Earned on Fund Balance	611	-	273	-
Special Assessment District Revenue	1,494,123	1,572,603	1,540,629	1,544,770
<b>TOTAL REVENUES</b>	<b>1,494,734</b>	<b>1,572,603</b>	<b>1,540,902</b>	<b>1,544,770</b>
<b>TOTAL BALANCE AND REVENUES</b>	<b>1,546,885</b>	<b>1,619,051</b>	<b>1,587,431</b>	<b>1,592,100</b>
<b>EXPENSES</b>				
Operating Budget (incl. Contingency & Admin Fee)	1,500,356	1,540,421	1,540,101	1,514,861
Budgeted Contribution to Delinquency or Appeals	-	32,182	-	29,909
<b>TOTAL EXPENSES</b>	<b>1,500,356</b>	<b>1,572,603</b>	<b>1,540,101</b>	<b>1,544,770</b>
<b>CLOSING BALANCE, JUNE 30</b>	<b>\$46,529</b>	<b>\$78,630</b>	<b>\$47,330</b>	<b>\$77,239</b>

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 2016 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 2015 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 2015 re-estimated revenue is not impacted by the January 2015 assessments.

**BALLSTON 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 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Adopted Budget
<b>EXP (000s)</b>						\$1,211	\$1,445	\$1,500	\$1,573	\$1,545
<b>REV (000s)</b>						\$1,235	\$1,473	\$1,495	\$1,573	\$1,545

**BALLSTON BUSINESS IMPROVEMENT DISTRICT FUND**  
TEN-YEAR HISTORY

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<b>Fiscal Year</b>	<b>Description</b>	<b>FTEs</b>
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.	

***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 2016 adopted expenditure budget for the Crystal City Business Improvement District is \$2,579,181, a two percent decrease from the FY 2015 adopted budget. This expenditure budget includes an additional \$64,480 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 2015 real estate tax rate is \$0.043 for each \$100 of assessed value, no change from the CY 2014 tax rate. Due to a decrease in assessed real estate values, however, revenue will decrease two percent (\$47,718).

### **PROGRAM FINANCIAL SUMMARY**

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	% Change '15 to '16
Personnel	-	-	-	-
Non-Personnel	\$2,526,317	\$2,626,899	\$2,579,181	-2%
<b>Total Expenditures</b>	<b>2,526,317</b>	<b>2,626,899</b>	<b>2,579,181</b>	<b>-2%</b>
<b>Total Revenues</b>	<b>2,523,162</b>	<b>2,626,899</b>	<b>2,579,181</b>	<b>-2%</b>
<b>Change in Fund Balance</b>	<b>(\$3,155)</b>	<b>\$65,672</b>	<b>\$64,480</b>	<b>-</b>

**CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT FUND**  
**FUND BUDGET SUMMARY**

**CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT**  
**FUND STATEMENT**

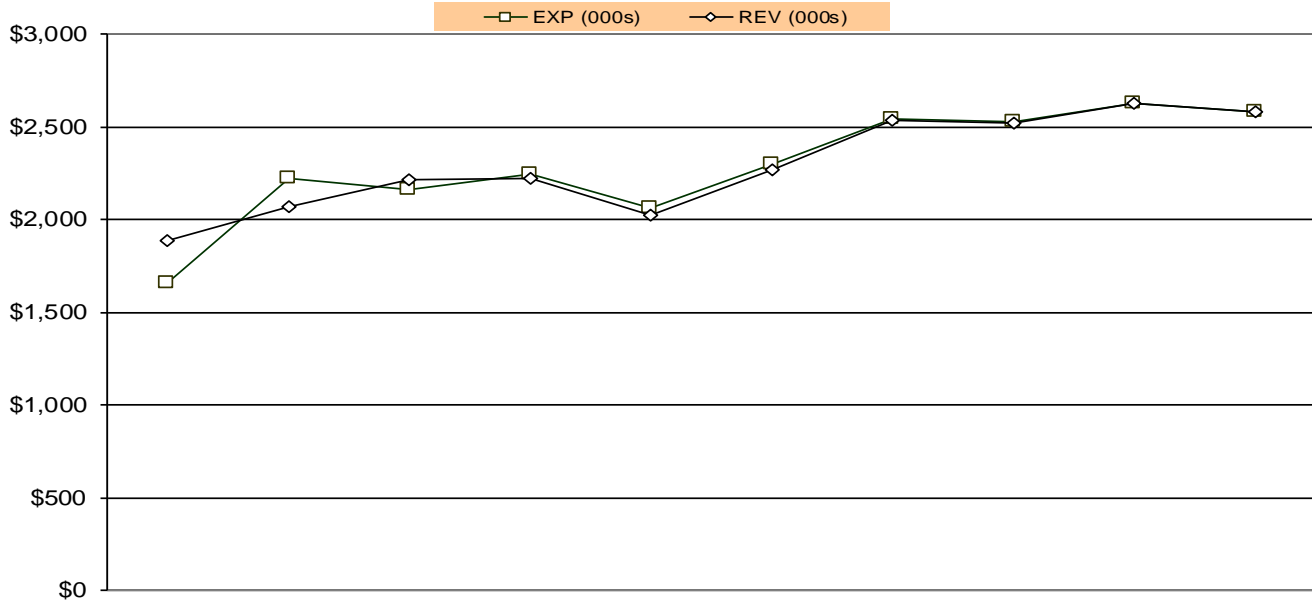
	FY 2014 ACTUAL	FY 2015 ADOPTED	FY 2015 RE-ESTIMATE	FY 2016 ADOPTED
<b>ADJUSTED BALANCE, JULY 1</b>				
Delinquency or Appeals Reserve	\$35,713	\$32,545	\$32,558	\$24,916
Unallocated Fund Balance	-	-	-	-
<b>TOTAL BALANCE</b>	<b>35,713</b>	<b>32,545</b>	<b>32,558</b>	<b>24,916</b>
<b>REVENUES</b>				
Interest Earned on Delinquency/Appeals Reserve	474	-	620	-
Special Assessment District Revenue	2,522,688	2,626,899	2,552,218	2,579,181
<b>TOTAL REVENUES</b>	<b>2,523,162</b>	<b>2,626,899</b>	<b>2,552,838</b>	<b>2,579,181</b>
<b>TOTAL BALANCE AND REVENUES</b>	<b>2,558,875</b>	<b>2,659,444</b>	<b>2,585,396</b>	<b>2,604,097</b>
<b>EXPENSES</b>				
Operating Budget (incl. Contingency & Admin Fee)	2,526,317	2,561,227	2,560,480	2,514,701
Budgeted Contribution to Delinquency or Appeals	-	65,672	-	64,480
<b>TOTAL EXPENSES</b>	<b>2,526,317</b>	<b>2,626,899</b>	<b>2,560,480</b>	<b>2,579,181</b>
<b>CLOSING BALANCE, JUNE 30</b>	<b>\$32,558</b>	<b>\$98,217</b>	<b>\$24,916</b>	<b>\$89,396</b>

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 2016 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 2015 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 revenue is from the June 2015 and October 2015 tax payments. Therefore, the FY 2015 re-estimated revenue is not impacted by the January 2015 assessments.

**CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT FUND**  
TEN-YEAR HISTORY

**EXPENDITURE AND REVENUE TRENDS**



	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Adopted Budget
<b>EXP (000s)</b>	\$1,660	\$2,221	\$2,160	\$2,242	\$2,066	\$2,295	\$2,540	\$2,526	\$2,627	\$2,579
<b>REV (000s)</b>	\$1,886	\$2,070	\$2,218	\$2,221	\$2,022	\$2,270	\$2,532	\$2,523	\$2,627	\$2,579

**CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT FUND**  
TEN-YEAR HISTORY

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<b>Fiscal Year</b>	<b>Description</b>	<b>FTEs</b>
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.	
FY 2016	▪ 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 2016 adopted budget for the Rosslyn Business Improvement District is \$3,620,113, a three percent decrease from the FY 2015 adopted budget. This expenditure budget includes an additional \$81,144 budgeted contribution to the BID's reserve fund balance to achieve the target of five percent of fiscal year revenues.

- ↓ The adopted CY 2015 real estate rate is \$0.078 for each \$100 of assessed value, no change from the CY 2014 tax rate. Due to a decrease in assessed real estate values, however, revenue will decrease three percent (\$113,552).

### **PROGRAM FINANCIAL SUMMARY**

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	% Change '15 to '16
Personnel	-	-	-	-
Non-Personnel	\$3,508,118	\$3,733,665	\$3,620,113	-3%
<b>Total Expenditures</b>	<b>3,508,118</b>	<b>3,733,665</b>	<b>3,620,113</b>	<b>-3%</b>
<b>Total Revenues</b>	<b>3,524,078</b>	<b>3,733,665</b>	<b>3,620,113</b>	<b>-3%</b>
<b>Change in Fund Balance</b>	<b>\$15,960</b>	<b>\$9,343</b>	<b>\$81,144</b>	<b>769%</b>

**ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND**  
**FUND BUDGET SUMMARY**

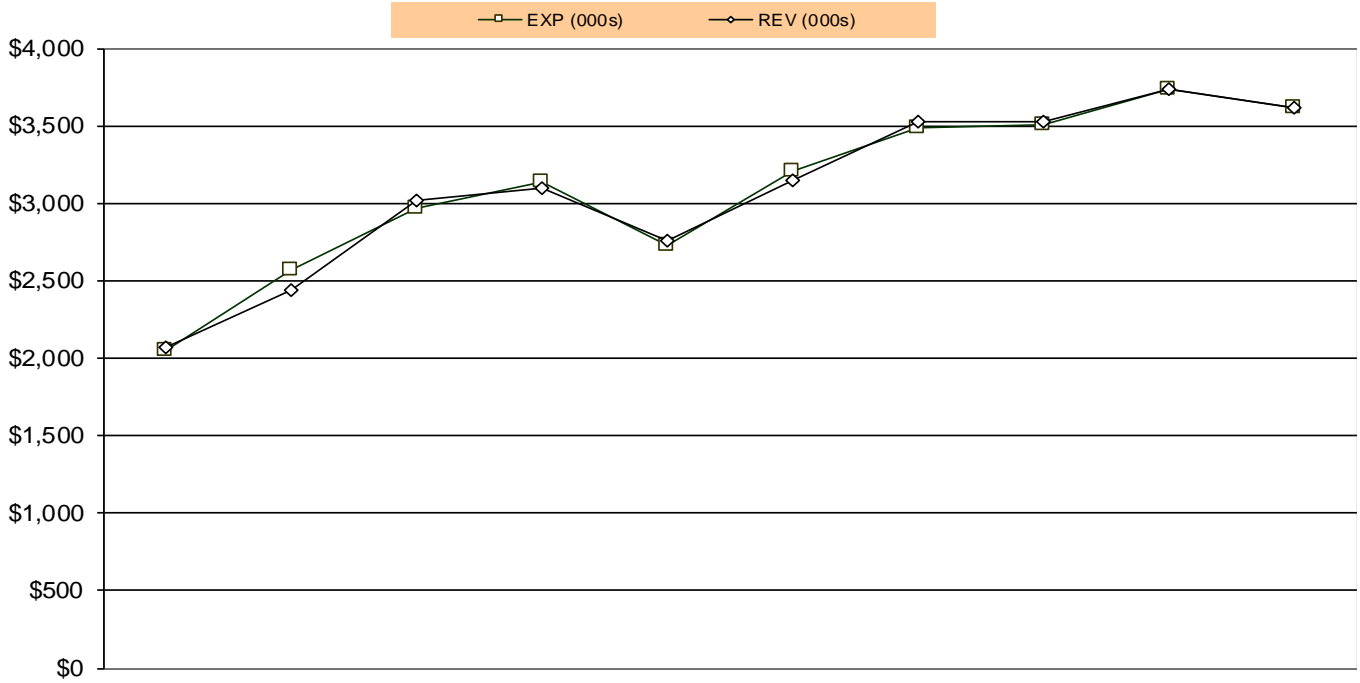
	FY 2014 ACTUAL	FY 2015 ADOPTED	FY 2015 RE-ESTIMATE	FY 2016 ADOPTED
<b>ADJUSTED BALANCE, JULY 1</b>				
Delinquency or Appeals Reserve	\$162,996	\$177,340	\$178,956	\$107,670
Unallocated Fund Balance	-	-	-	-
<b>TOTAL BALANCE</b>	<b>162,996</b>	<b>177,340</b>	<b>178,956</b>	<b>107,670</b>
<b>REVENUES</b>				
Interest Earned on Fund Balance	864	-	1,321	-
Miscellaneous Revenue	-	-	-	-
Special Assessment District Revenue	3,523,214	3,733,665	3,579,374	3,620,113
<b>TOTAL REVENUES</b>	<b>3,524,078</b>	<b>3,733,665</b>	<b>3,580,695</b>	<b>3,620,113</b>
<b>TOTAL BALANCE AND REVENUES</b>	<b>3,687,074</b>	<b>3,911,005</b>	<b>3,759,651</b>	<b>3,727,783</b>
<b>EXPENSES</b>				
Operating Budget (incl. Contingency & Admin Fee)	3,506,526	3,724,322	3,649,186	3,546,777
Drawdown Requests	1,592	-	2,795	-
Budgeted Contribution to Delinquency or Appeals	-	9,343	-	73,336
<b>TOTAL EXPENSES</b>	<b>3,508,118</b>	<b>3,733,665</b>	<b>3,651,981</b>	<b>3,620,113</b>
<b>CLOSING BALANCE, JUNE 30</b>	<b>\$178,956</b>	<b>\$186,683</b>	<b>\$107,670</b>	<b>\$181,006</b>

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 2016 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 2015 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 revenue is from the June 2015 and October 2015 tax payments. Therefore, the FY 2015 re-estimated revenue is not impacted by the January 2015 assessments.

**ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND**  
TEN-YEAR HISTORY

**EXPENDITURE AND REVENUE TRENDS**



	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Adopted Budget
<b>EXP (000s)</b>	\$2,045	\$2,573	\$2,970	\$3,134	\$2,733	\$3,210	\$3,491	\$3,508	\$3,734	\$3,620
<b>REV (000s)</b>	\$2,065	\$2,438	\$3,022	\$3,093	\$2,761	\$3,146	\$3,524	\$3,524	\$3,734	\$3,620

**ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND**  
TEN-YEAR HISTORY

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<b>Fiscal Year</b>	<b>Description</b>	<b>FTEs</b>
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.	
FY 2016	▪ County Board set the RBID tax rate at \$0.078 for each \$100 of assessed value.	