

***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 adopted budget for the Ballston Business Improvement District is \$1,681,199, a nine percent increase from the FY 2018 adopted budget. This expenditure budget includes \$42,030 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 2018 real estate tax rate is \$0.053 for each \$100 of assessed value, a one-time increase of \$0.008 from the CY 2018 tax rate. Due to one-time tax rate increase, revenue increases nine percent (\$141,866). The Ballston BID, along with their Board of Shareholders, proposed the one-time tax rate increase to cover a decline in CY 2018 revenues caused by decreased assessed values.
  - The FY 2019 revised budget reflects revenue generated from the one-time adopted tax rate.

**PROGRAM FINANCIAL SUMMARY**

|                               | FY 2017<br>Actual | FY 2018<br>Adopted | FY 2019<br>Revised* | % Change<br>'18 to '19 |
|-------------------------------|-------------------|--------------------|---------------------|------------------------|
| Personnel                     | -                 | -                  | -                   | -                      |
| Non-Personnel                 | \$1,581,937       | \$1,539,333        | \$1,681,199         | 9%                     |
| <b>Total Expenditures</b>     | <b>1,581,937</b>  | <b>1,539,333</b>   | <b>1,681,199</b>    | <b>9%</b>              |
| <b>Total Revenues</b>         | <b>1,587,597</b>  | <b>1,539,333</b>   | <b>1,681,199</b>    | <b>9%</b>              |
| <b>Change in Fund Balance</b> | <b>\$5,660</b>    | <b>\$38,484</b>    | <b>\$42,030</b>     | <b>9%</b>              |

\*The FY 2019 revised column reflects the one-time adopted tax rate. The additional tax revenue will be appropriated by the County Board during the FY 2018 close-out process.

**BALLSTON BUSINESS IMPROVEMENT DISTRICT  
FUND STATEMENT**

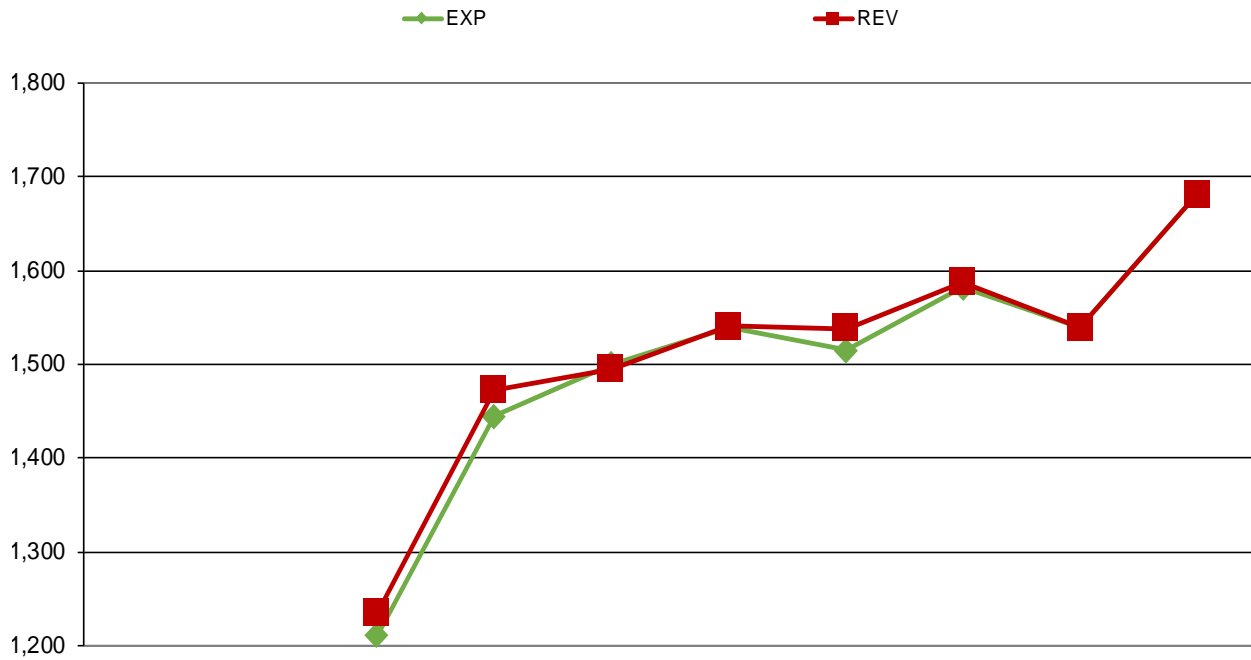
|                                                 | FY 2017<br>ACTUAL | FY 2018<br>ADOPTED | FY 2018<br>RE-ESTIMATE | FY 2019<br>REVISED* |
|-------------------------------------------------|-------------------|--------------------|------------------------|---------------------|
| <b>ADJUSTED BALANCE, JULY 1</b>                 |                   |                    |                        |                     |
| Delinquency or Appeals Reserve                  | \$71,251          | \$30,918           | \$76,911               | \$14,426            |
| <b>TOTAL BALANCE</b>                            | <b>71,251</b>     | <b>30,918</b>      | <b>76,911</b>          | <b>14,426</b>       |
| <b>REVENUES</b>                                 |                   |                    |                        |                     |
| Interest Earned on Fund Balance                 | 1,076             | -                  | 1,211                  | -                   |
| Special Assessment District Revenue             | 1,586,521         | 1,539,333          | 1,436,122              | 1,681,199           |
| <b>TOTAL REVENUES</b>                           | <b>1,587,597</b>  | <b>1,539,333</b>   | <b>1,437,333</b>       | <b>1,681,199</b>    |
| <b>TOTAL BALANCE AND REVENUES</b>               | <b>1,658,848</b>  | <b>1,570,251</b>   | <b>1,514,244</b>       | <b>1,695,625</b>    |
| <b>EXPENSES</b>                                 |                   |                    |                        |                     |
| Operating Budget (incl. Admin Fee)              | 1,581,937         | 1,500,849          | 1,499,818              | 1,639,169           |
| Drawdown Requests                               | -                 | -                  | -                      | -                   |
| <b>TOTAL EXPENSES</b>                           | <b>1,581,937</b>  | <b>1,500,849</b>   | <b>1,499,818</b>       | <b>1,639,169</b>    |
| Budgeted Contribution to Delinquency or Appeals | -                 | 38,484             | -                      | 42,030              |
| <b>CLOSING BALANCE, JUNE 30</b>                 | <b>\$76,911</b>   | <b>\$69,402</b>    | <b>\$14,426</b>        | <b>\$56,456</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 2019 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 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 | 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 | Revised* Budget |
| <b>EXP</b> |         |         | \$1,211 | \$1,445 | \$1,500 | \$1,540 | \$1,515 | \$1,582 | \$1,539        | \$1,681         |
| <b>REV</b> |         |         | \$1,235 | \$1,473 | \$1,495 | \$1,541 | \$1,538 | \$1,588 | \$1,539        | \$1,681         |

**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.                                                                 |             |
| 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.                                                                 |             |
| FY 2019            | ▪ The County Board adopted a one-time tax rate increase for the Ballston BID at \$0.053 for \$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 adopted 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 adopted 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<br>Actual | FY 2018<br>Adopted | FY 2019<br>Adopted | % Change<br>'18 to '19 |
|-------------------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel                     | -                 | -                  | -                  | -                      |
| Non-Personnel                 | \$3,489,033       | \$3,813,445        | \$3,772,348        | -1%                    |
| <b>Total Expenditures</b>     | <b>3,489,033</b>  | <b>3,813,445</b>   | <b>3,772,348</b>   | <b>-1%</b>             |
| <br>                          |                   |                    |                    |                        |
| <b>Total Revenues</b>         | <b>3,517,098</b>  | <b>3,813,445</b>   | <b>3,772,348</b>   | <b>-1%</b>             |
| <br>                          |                   |                    |                    |                        |
| <b>Change in Fund Balance</b> | <b>\$28,065</b>   | <b>\$13,879</b>    | <b>\$11,818</b>    | <b>-15%</b>            |

**ROSSLYN BUSINESS IMPROVEMENT DISTRICT  
 FUND STATEMENT**

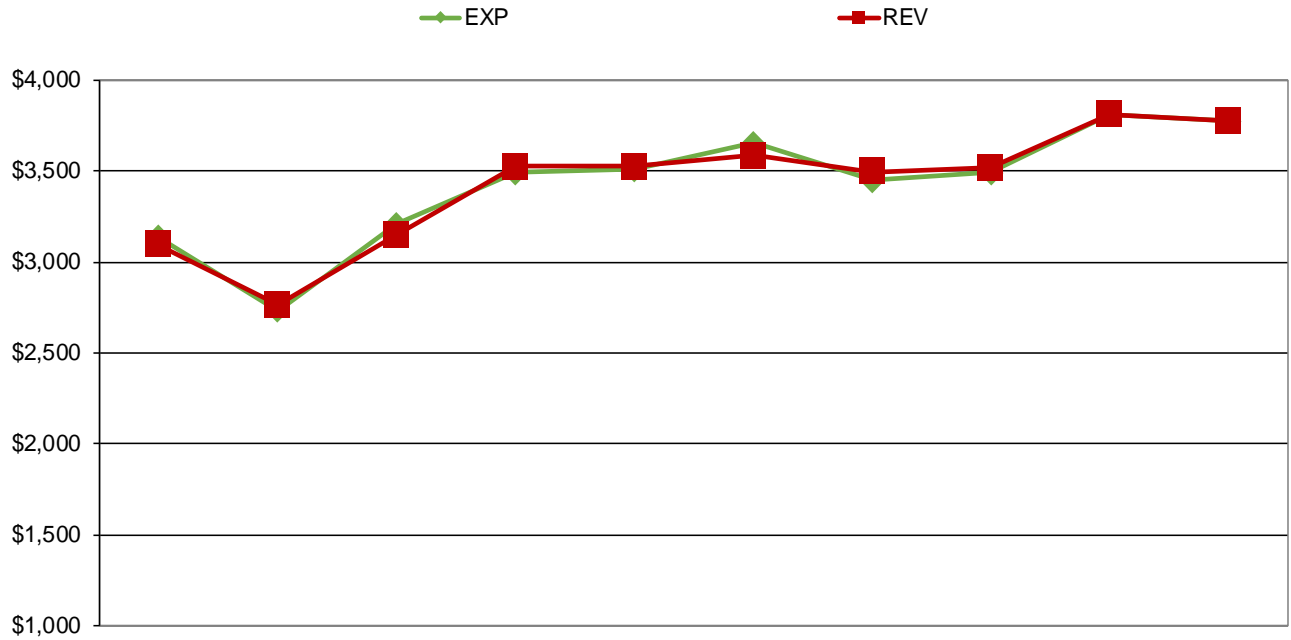
|                                                 | FY 2017<br>ACTUAL | FY 2018<br>ADOPTED | FY 2018<br>RE-ESTIMATE | FY 2019<br>ADOPTED |
|-------------------------------------------------|-------------------|--------------------|------------------------|--------------------|
| <b>ADJUSTED BALANCE, JULY 1</b>                 |                   |                    |                        |                    |
| Delinquency or Appeals Reserve                  | \$153,178         | \$176,793          | \$181,243              | \$176,799          |
| <b>TOTAL BALANCE</b>                            | <b>153,178</b>    | <b>176,793</b>     | <b>181,243</b>         | <b>176,799</b>     |
| <b>REVENUES</b>                                 |                   |                    |                        |                    |
| 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          |
| <b>TOTAL REVENUES</b>                           | <b>3,517,098</b>  | <b>3,813,445</b>   | <b>3,606,890</b>       | <b>3,772,348</b>   |
| <b>TOTAL BALANCE AND REVENUES</b>               | <b>3,670,276</b>  | <b>3,990,238</b>   | <b>3,788,133</b>       | <b>3,949,147</b>   |
| <b>EXPENSES</b>                                 |                   |                    |                        |                    |
| Operating Budget (incl. Admin Fee)              | 3,487,564         | 3,799,566          | 3,605,847              | 3,760,530          |
| Drawdown Requests                               | 1,469             | -                  | 5,487                  | -                  |
| <b>TOTAL EXPENSES</b>                           | <b>3,489,033</b>  | <b>3,799,566</b>   | <b>3,611,334</b>       | <b>3,760,530</b>   |
| Budgeted Contribution to Delinquency or Appeals | -                 | 13,879             | -                      | 11,818             |
| <b>CLOSING BALANCE, JUNE 30</b>                 | <b>\$181,243</b>  | <b>\$190,672</b>   | <b>\$176,799</b>       | <b>\$188,617</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 2019 adopted 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 | Adopted Budget |
| <b>EXP</b> | \$3,134 | \$2,733 | \$3,210 | \$3,491 | \$3,508 | \$3,654 | \$3,449 | \$3,489 | \$3,813        | \$3,772        |
| <b>REV</b> | \$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

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| <b>Fiscal Year</b> | <b>Description</b>                                                                    | <b>FTEs</b> |
|--------------------|---------------------------------------------------------------------------------------|-------------|
| 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. |             |
| FY 2019            | ▪ 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 adopted 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 adopted 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<br>Actual | FY 2018<br>Adopted | FY 2019<br>Adopted | % Change<br>'18 to '19 |
|-------------------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel                     | -                 | -                  | -                  | -                      |
| Non-Personnel                 | \$2,522,936       | \$2,681,991        | \$2,585,894        | -4%                    |
| <b>Total Expenditures</b>     | <b>2,522,936</b>  | <b>2,681,991</b>   | <b>2,585,894</b>   | <b>-4%</b>             |
| <br>                          |                   |                    |                    |                        |
| <b>Total Revenues</b>         | <b>2,538,970</b>  | <b>2,681,991</b>   | <b>2,585,894</b>   | <b>-4%</b>             |
| <br>                          |                   |                    |                    |                        |
| <b>Change in Fund Balance</b> | <b>\$16,034</b>   | <b>\$67,050</b>    | <b>\$64,647</b>    | <b>-</b>               |

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

**FUND STATEMENT**

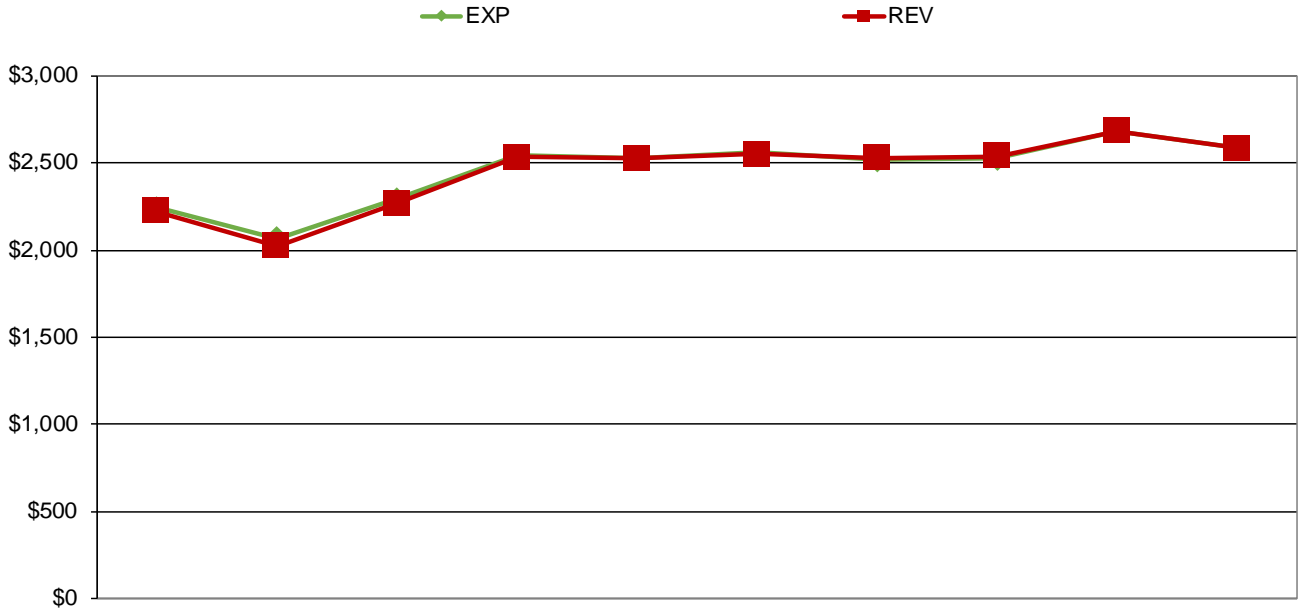
|                                                 | FY 2017<br>ACTUAL | FY 2018<br>ADOPTED | FY 2018<br>RE-ESTIMATE | FY 2019<br>ADOPTED |
|-------------------------------------------------|-------------------|--------------------|------------------------|--------------------|
| <b>ADJUSTED BALANCE, JULY 1</b>                 |                   |                    |                        |                    |
| Delinquency or Appeals Reserve                  | \$37,401          | \$59,597           | \$53,435               | \$37,524           |
| <b>TOTAL BALANCE</b>                            | <b>37,401</b>     | <b>59,597</b>      | <b>53,435</b>          | <b>37,524</b>      |
| <b>REVENUES</b>                                 |                   |                    |                        |                    |
| 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          |
| <b>TOTAL REVENUES</b>                           | <b>2,538,970</b>  | <b>2,681,991</b>   | <b>2,598,178</b>       | <b>2,585,894</b>   |
| <b>TOTAL BALANCE AND REVENUES</b>               | <b>2,576,371</b>  | <b>2,741,588</b>   | <b>2,651,613</b>       | <b>2,623,418</b>   |
| <b>EXPENSES</b>                                 |                   |                    |                        |                    |
| Operating Budget (Admin Fee)                    | 2,522,936         | 2,614,941          | 2,614,089              | 2,521,247          |
| Drawdown Requests                               | -                 | -                  | -                      | -                  |
| <b>TOTAL EXPENSES</b>                           | <b>2,522,936</b>  | <b>2,614,941</b>   | <b>2,614,089</b>       | <b>2,521,247</b>   |
| Budgeted Contribution to Delinquency or Appeals | -                 | 67,050             | -                      | 64,647             |
| <b>CLOSING BALANCE, JUNE 30</b>                 | <b>\$53,435</b>   | <b>\$126,647</b>   | <b>\$37,524</b>        | <b>\$102,171</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 2019 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 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 | Adopted Budget |
| <b>EXP</b> | \$2,242 | \$2,066 | \$2,295 | \$2,540 | \$2,526 | \$2,560 | \$2,514 | \$2,523 | \$2,682        | \$2,586        |
| <b>REV</b> | \$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**

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| <b>Fiscal Year</b> | <b>Description</b>                                                                                | <b>FTEs</b> |
|--------------------|---------------------------------------------------------------------------------------------------|-------------|
| 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. |             |
| FY 2019            | ▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value. |             |