

*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:

- Marketing & Promotion
- Public Realm
- Community Events
- Transportation
- Economic Development
- Administration & Management

**SIGNIFICANT BUDGET CHANGES**

The FY 2021 proposed budget for the Ballston Business Improvement District is \$1,569,935, a five percent increase from the FY 2020 adopted budget. This expenditure budget includes \$39,248 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 2020 real estate tax rate is \$0.045 per \$100 of assessed value, no change from the CY 2019 tax rate. Due to an increase in real estate assessed values, revenue increases five percent (\$72,419).

**PROGRAM FINANCIAL SUMMARY**

|                               | FY 2019<br>Actual | FY 2020<br>Adopted | FY 2021<br>Proposed | % Change<br>'20 to '21 |
|-------------------------------|-------------------|--------------------|---------------------|------------------------|
| Personnel                     | -                 | -                  | -                   | -                      |
| Non-Personnel                 | \$1,614,759       | \$1,497,516        | \$1,569,935         | 5%                     |
| <b>Total Expenditures</b>     | <b>1,614,759</b>  | <b>1,497,516</b>   | <b>1,569,935</b>    | <b>5%</b>              |
| <br>                          |                   |                    |                     |                        |
| <b>Total Revenues</b>         | <b>1,658,339</b>  | <b>1,497,516</b>   | <b>1,569,935</b>    | <b>5%</b>              |
| <br>                          |                   |                    |                     |                        |
| <b>Change in Fund Balance</b> | <b>\$43,580</b>   | <b>\$37,438</b>    | <b>\$39,248</b>     | <b>5%</b>              |

**BALLSTON BUSINESS IMPROVEMENT DISTRICT  
 FUND STATEMENT**

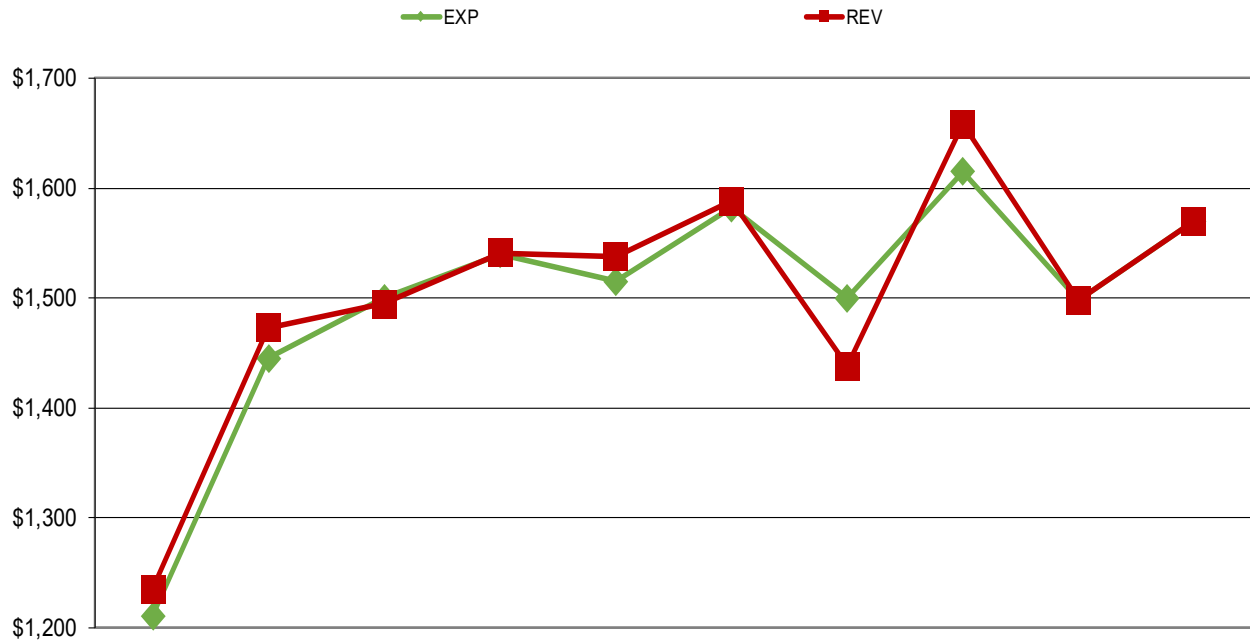
|   | FY 2019<br>ACTUAL | FY 2020<br>ADOPTED | FY 2020<br>RE-ESTIMATE | FY 2021<br>PROPOSED |
|---|-------------------|--------------------|------------------------|---------------------|
| <b>ADJUSTED BALANCE, JULY 1</b>                 |                   |                    |                        |                     |
| Delinquency or Appeals Reserve                  | \$14,621          | \$58,329           | \$58,201               | \$63,465            |
| <b>TOTAL BALANCE</b>                            | <b>14,621</b>     | <b>58,329</b>      | <b>58,201</b>          | <b>63,465</b>       |
| <b>REVENUES</b>                                 |                   |                    |                        |                     |
| Interest Earned on Fund Balance                 | 1,031             | -                  | -                      | -                   |
| Special Assessment District Revenue             | 1,657,308         | 1,497,516          | 1,464,686              | 1,569,935           |
| <b>TOTAL REVENUES</b>                           | <b>1,658,339</b>  | <b>1,497,516</b>   | <b>1,464,686</b>       | <b>1,569,935</b>    |
| <b>TOTAL BALANCE AND REVENUES</b>               | <b>1,672,960</b>  | <b>1,555,845</b>   | <b>1,522,887</b>       | <b>1,633,400</b>    |
| <b>EXPENSES</b>                                 |                   |                    |                        |                     |
| Operating Budget (incl. Admin Fee)              | 1,614,759         | 1,460,078          | 1,459,422              | 1,530,687           |
| Drawdown Requests                               | -                 | -                  | -                      | -                   |
| <b>TOTAL EXPENSES</b>                           | <b>1,614,759</b>  | <b>1,460,078</b>   | <b>1,459,422</b>       | <b>1,530,687</b>    |
| Budgeted Contribution to Delinquency or Appeals | -                 | 37,438             | 5,264                  | 39,248              |
| <b>CLOSING BALANCE, JUNE 30</b>                 | <b>\$58,201</b>   | <b>\$95,767</b>    | <b>\$63,465</b>        | <b>\$102,713</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 2021 proposed budget reflects adherence to this reserve balance policy.
- 2) The FY 2020 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 2020 revenue is from the June 2019 and October 2019 tax payments. Therefore, the FY 2020 re-estimated revenue is not impacted by the January 2020 assessments.

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

**EXPENDITURE AND REVENUE TRENDS**



|            | FY 2012<br>Actual | FY 2013<br>Actual | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Actual | FY 2019<br>Actual | FY 2020<br>Adopted<br>Budget | FY 2021<br>Proposed<br>Budget |
|------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|
| <b>EXP</b> | \$1,211           | \$1,445           | \$1,500           | \$1,540           | \$1,515           | \$1,582           | \$1,500           | \$1,615           | \$1,498                      | \$1,570                       |
| <b>REV</b> | \$1,235           | \$1,473           | \$1,495           | \$1,541           | \$1,538           | \$1,588           | \$1,438           | \$1,658           | \$1,498                      | \$1,570                       |

**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.  |             |
| FY 2020            | ▪ 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:

- Marketing & Promotion
- Public Realm
- Community Events
- Transportation
- Economic Development
- Administration & Management

**SIGNIFICANT BUDGET CHANGES**

The FY 2021 proposed budget for the Rosslyn Business Improvement District is \$4,053,393, a three percent increase from the FY 2020 adopted budget. The expenditure budget includes \$89,692 budgeted contribution to the BID’s reserve fund balance to achieve the target of five percent of the fiscal year revenues.

↑ The proposed CY 2020 real estate tax rate is \$0.078 for each \$100 of assessed value, no change from the CY 2019 tax rate. Due to an increase in assessed real estate values, revenue increases three percent (\$115,055).

**PROGRAM FINANCIAL SUMMARY**

|                               | FY 2019<br>Actual  | FY 2020<br>Adopted | FY 2021<br>Proposed | % Change<br>'20 to '21 |
|-------------------------------|--------------------|--------------------|---------------------|------------------------|
| Personnel                     | -                  | -                  | -                   | -                      |
| Non-Personnel                 | \$3,749,849        | \$3,938,338        | \$4,053,393         | 3%                     |
| <b>Total Expenditures</b>     | <b>3,749,849</b>   | <b>3,938,338</b>   | <b>4,053,393</b>    | <b>3%</b>              |
| <br>                          |                    |                    |                     |                        |
| <b>Total Revenues</b>         | <b>3,637,271</b>   | <b>3,938,338</b>   | <b>4,053,393</b>    | <b>3%</b>              |
| <br>                          |                    |                    |                     |                        |
| <b>Change in Fund Balance</b> | <b>(\$112,578)</b> | <b>\$80,000</b>    | <b>\$89,692</b>     | <b>12%</b>             |

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

**ROSSLYN BUSINESS IMPROVEMENT DISTRICT  
FUND STATEMENT**

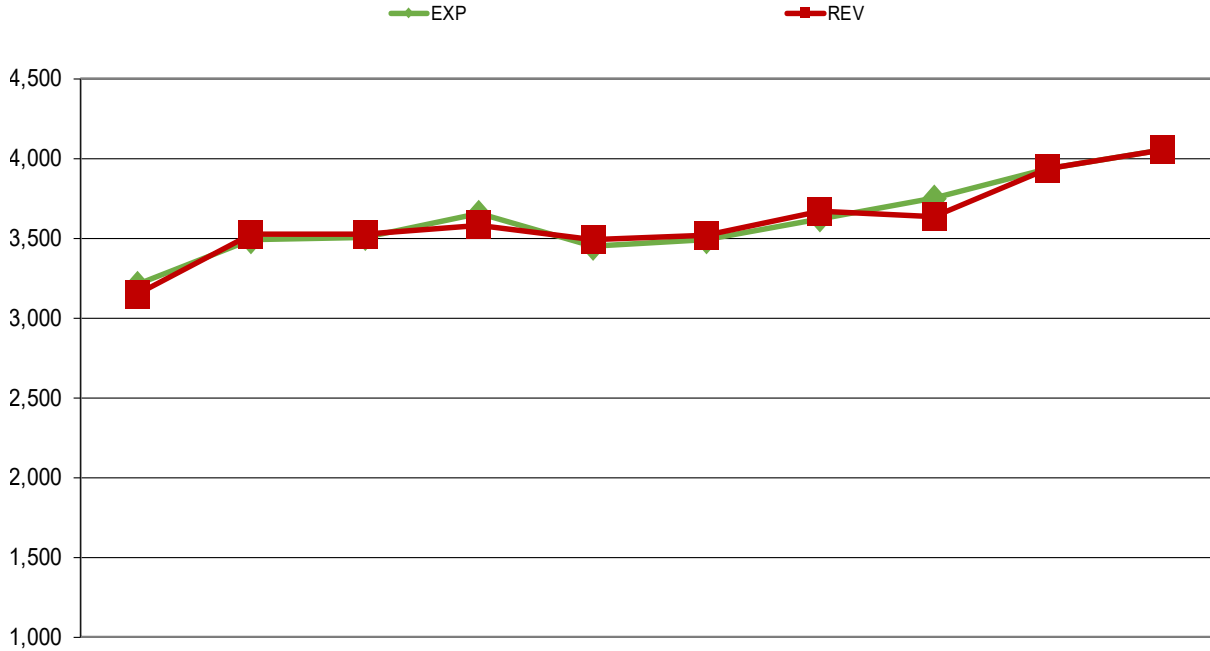
|   | <b>FY 2019<br/>ACTUAL</b> | <b>FY 2020<br/>ADOPTED</b> | <b>FY 2020<br/>RE-ESTIMATE</b> | <b>FY 2021<br/>PROPOSED</b> |
|---|---------------------------|----------------------------|--------------------------------|-----------------------------|
| <b>ADJUSTED BALANCE, JULY 1</b>                 |                           |                            |                                |                             |
| Delinquency or Appeals Reserve                  | \$225,555                 | \$184,473                  | \$112,977                      | \$112,977                   |
| <b>TOTAL BALANCE</b>                            | <b>225,555</b>            | <b>184,473</b>             | <b>112,977</b>                 | <b>112,977</b>              |
| <b>REVENUES</b>                                 |                           |                            |                                |                             |
| Interest Earned on Fund Balance                 | 1,842                     | -                          | -                              | -                           |
| Special Assessment District Revenue             | 3,635,429                 | 3,938,338                  | 3,833,090                      | 4,053,393                   |
| <b>TOTAL REVENUES</b>                           | <b>3,637,271</b>          | <b>3,938,338</b>           | <b>3,833,090</b>               | <b>4,053,393</b>            |
| <b>TOTAL BALANCE AND REVENUES</b>               | <b>3,862,826</b>          | <b>4,122,811</b>           | <b>3,946,067</b>               | <b>4,166,370</b>            |
| <b>EXPENSES</b>                                 |                           |                            |                                |                             |
| Operating Budget (incl. Admin Fee)              | 3,704,779                 | 3,858,338                  | 3,833,090                      | 3,963,701                   |
| Drawdown Requests                               | 45,070                    | -                          | -                              | -                           |
| <b>TOTAL EXPENSES</b>                           | <b>3,749,849</b>          | <b>3,858,338</b>           | <b>3,833,090</b>               | <b>3,963,701</b>            |
| Budgeted Contribution to Delinquency or Appeals | -                         | 80,000                     | -                              | 89,692                      |
| <b>CLOSING BALANCE, JUNE 30</b>                 | <b>\$112,977</b>          | <b>\$264,473</b>           | <b>\$112,977</b>               | <b>\$202,669</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 2021 proposed budget reflects adherence to this reserve balance policy.
- 2) The FY 2020 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 2020 revenue is from the June 2019 and October 2019 tax payments. Therefore, the FY 2020 re-estimated revenue is not impacted by the January 2020 assessments.

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

**EXPENDITURE AND REVENUE TRENDS**



|            | FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Adopted Budget | FY 2021 Proposed Budget |
|------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------------|-------------------------|
| <b>EXP</b> | \$3,210        | \$3,491        | \$3,508        | \$3,654        | \$3,449        | \$3,489        | \$3,624        | \$3,750        | \$3,938                | \$4,053                 |
| <b>REV</b> | \$3,146        | \$3,524        | \$3,524        | \$3,583        | \$3,494        | \$3,517        | \$3,669        | \$3,637        | \$3,938                | \$4,053                 |

**ROSSLYN 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 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. |             |
| FY 2020            | ▪ 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. In September 2019, the Arlington County Board passed an ordinance to expand the boundaries of the BID to include parcels from the Arlington portion of Potomac Yard and Pentagon City submarkets which expanded its geographic boundaries by 76 percent.

The Crystal City BID provides funding for:

- Marketing & Promotion
- Public Realm
- Community Events
- Transportation
- Economic Development
- Administration & Management

### **SIGNIFICANT BUDGET CHANGES**

The FY 2021 proposed expenditure budget for the expanded Crystal City Business Improvement District is \$4,739,568, a 71 percent increase from the FY 2020 adopted budget. This expenditure budget includes \$118,489 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 2020 real estate tax rate is \$0.043 for each \$100 of assessed value, no change from the CY 2019 tax rate. Revenue increased 71 percent due to higher assessed values for the pre-expansion parcels (\$126,925) and the addition of the expansion parcels (\$1,848,987).

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

**PROGRAM FINANCIAL SUMMARY**

|                               | FY 2019<br>Actual | FY 2020<br>Adopted | FY 2021<br>Proposed | % Change<br>'20 to '21 |
|-------------------------------|-------------------|--------------------|---------------------|------------------------|
| Personnel                     | -                 | -                  | -                   | -                      |
| Non-Personnel                 | \$2,520,507       | \$2,763,656        | \$4,739,568         | 71%                    |
| <b>Total Expenditures</b>     | <b>2,520,507</b>  | <b>2,763,656</b>   | <b>4,739,568</b>    | <b>71%</b>             |
| <br>                          |                   |                    |                     |                        |
| Total Revenues                | 2,553,659         | 2,763,656          | 4,739,568           | 71%                    |
| <br>                          |                   |                    |                     |                        |
| <b>Change in Fund Balance</b> | <b>\$33,152</b>   | <b>\$69,091</b>    | <b>\$118,489</b>    | <b>71%</b>             |

**CRYSTAL CITY BUSINESS IMPROVEMENT DISTRICT  
FUND STATEMENT**

|   | FY 2019<br>ACTUAL | FY 2020<br>ADOPTED | FY 2020<br>RE-ESTIMATE | FY 2021<br>PROPOSED |
|---|-------------------|--------------------|------------------------|---------------------|
| <b>ADJUSTED BALANCE, JULY 1</b>                 |                   |                    |                        |                     |
| Delinquency or Appeals Reserve                  | \$38,081          | \$59,869           | \$71,233               | \$28,886            |
| <b>TOTAL BALANCE</b>                            | <b>38,081</b>     | <b>59,869</b>      | <b>71,233</b>          | <b>28,886</b>       |
| <br>  |                   |                    |                        |                     |
| <b>REVENUES</b>                                 |                   |                    |                        |                     |
| Interest Earned on Delinquency/Appeals Reserve  | 4,831             | -                  | -                      | -                   |
| Special Assessment District Revenue             | 2,548,828         | 2,763,656          | 2,649,907              | 4,739,568           |
| <b>TOTAL REVENUES</b>                           | <b>2,553,659</b>  | <b>2,763,656</b>   | <b>2,649,907</b>       | <b>4,739,568</b>    |
| <br>  |                   |                    |                        |                     |
| <b>TOTAL BALANCE AND REVENUES</b>               | <b>2,591,740</b>  | <b>2,823,525</b>   | <b>2,721,140</b>       | <b>4,768,454</b>    |
| <br>  |                   |                    |                        |                     |
| <b>EXPENSES</b>                                 |                   |                    |                        |                     |
| Operating Budget (Admin Fee)                    | 2,520,507         | 2,694,565          | 2,692,254              | 4,621,079           |
| Drawdown Requests                               | -                 | -                  | -                      | -                   |
| <b>TOTAL EXPENSES</b>                           | <b>2,520,507</b>  | <b>2,694,565</b>   | <b>2,692,254</b>       | <b>4,621,079</b>    |
| <br>  |                   |                    |                        |                     |
| Budgeted Contribution to Delinquency or Appeals | -                 | 69,091             | -                      | 118,489             |
| <br>  |                   |                    |                        |                     |
| <b>CLOSING BALANCE, JUNE 30</b>                 | <b>\$71,233</b>   | <b>\$128,960</b>   | <b>\$28,886</b>        | <b>\$147,375</b>    |

Notes:

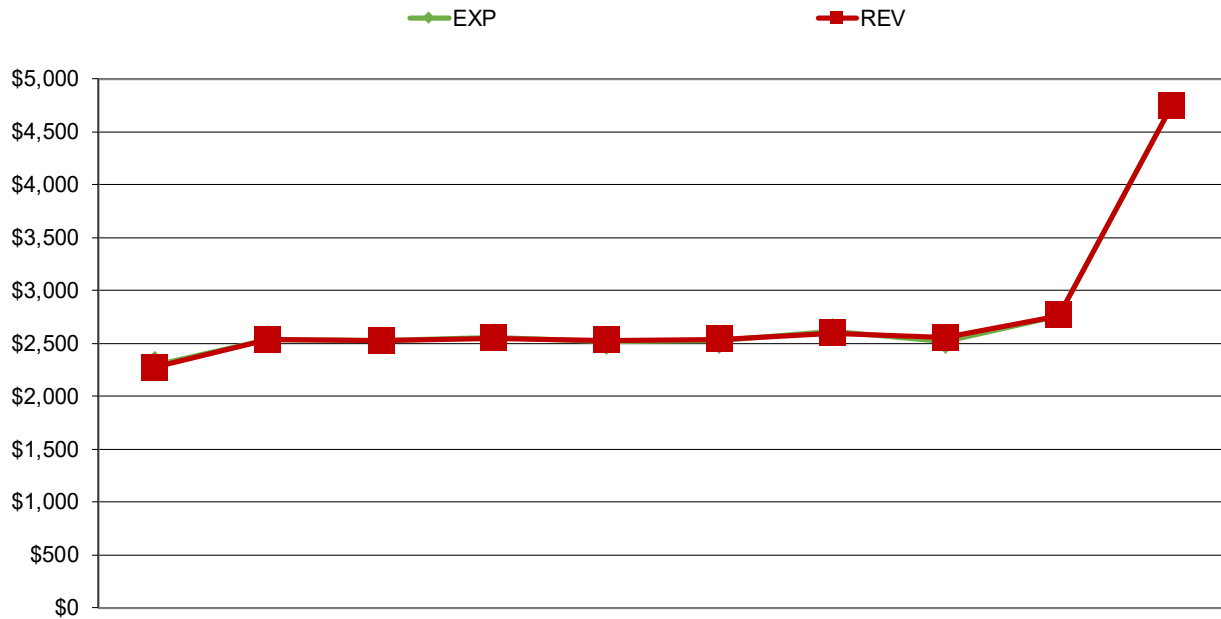
- 1) A five percent reserve for uncollected taxes and assessment appeals reductions is required for the fund. This reserve is reflected in the "Delinquency or Appeals Reserve" portion of the fund balance in combination with the Delinquency or Appeals expense. However, there is an

annual cap of 2.5 percent of budgeted revenues in contributions to the reserve. The FY 2021 proposed budget reflects adherence to this reserve balance policy.

- 2) The FY 2020 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 2020 revenue is from the June 2019 and October 2019 tax payments. Therefore, the FY 2020 re-estimated revenue is not impacted by the January 2020 assessments.

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

**EXPENDITURE AND REVENUE TRENDS**



|            | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020        | FY 2021         |
|------------|---------|---------|---------|---------|---------|---------|---------|---------|----------------|-----------------|
| \$ in 000s | Actual  | Actual  | Actual  | Actual  | Actual  | Actual  | Actual  | Actual  | Adopted Budget | Proposed Budget |
| <b>EXP</b> | \$2,295 | \$2,540 | \$2,526 | \$2,560 | \$2,514 | \$2,523 | \$2,614 | \$2,521 | \$2,764        | \$4,740         |
| <b>REV</b> | \$2,270 | \$2,532 | \$2,523 | \$2,551 | \$2,529 | \$2,539 | \$2,599 | \$2,554 | \$2,764        | \$4,740         |

**CRYSTAL CITY 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 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. |             |
| FY 2020            | ▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value. |             |