



SAN RAFAEL
THE CITY WITH A MISSION

Agenda Item No: 4.c

Meeting Date: November 20, 2023

SAN RAFAEL CITY COUNCIL AGENDA REPORT

Department: Economic Development

**Prepared by: Micah Hinkle
Economic Development Director**

City Manager Approval: _____

A handwritten signature in blue ink, appearing to be 'CH', is written over a horizontal line.

TOPIC: DOWNTOWN BUSINESS IMPROVEMENT DISTRICT (BID) BUSINESS ASSESSMENT ANNUAL RENEWAL

SUBJECT: RESOLUTION DECLARING THE CITY COUNCIL'S INTENTION TO LEVY AN ANNUAL ASSESSMENT FOR CALENDAR YEAR 2024 FOR THE DOWNTOWN SAN RAFAEL BUSINESS IMPROVEMENT DISTRICT

RECOMMENDATION:

Accept the report and adopt the resolution declaring the City Council's intention to levy an annual assessment for calendar year 2024 for the [Downtown San Rafael Business Improvement District](#).

BACKGROUND:

Section 36500 of the California Streets and Highways Code allows for the creation of a business improvement district (BID) within a municipality, whereby businesses within the district self-assess an annual fee to pay for improvements and activities which benefit the overall business district. The intent of the state law is to provide a funding mechanism for business districts to promote economic vitality. The City of San Rafael's role is to levy and collect membership fees from businesses within the district. In 1979, businesses in Downtown San Rafael established a BID. This original district included approximately 125 businesses along Fourth Street between Lincoln Avenue and E Street. In 2013, the City Council voted to replace it with a larger district of approximately 700 businesses along Fourth Street. The expanded district includes the West End and some side streets, as well as non-ground floor tenants and other tenants not included in the original BID.

Earlier this year, the City Council approved transitioning the program administration of the BID to the San Rafael Chamber of Commerce. This move, which aims to reduce costs, improve organizational synergies, and explore a sustainable funding model to support the growing needs of the downtown recently occurred in September 2023 and will be complete by the start of 2024.

For 2023, the BID Advisory Board continued its focus on supporting downtown businesses as they emerged from the COVID-19 pandemic. The BID has achieved many notable accomplishments as highlighted in its Annual Report (Attachment 2), including initiatives and partnerships to promote foot

FOR CITY CLERK ONLY

Council Meeting:

Disposition:

traffic downtown, hosting and/or sponsoring numerous events downtown, and actively promoting the downtown through social media, the BID website, marketing campaigns, and email blasts.

For 2024, the BID, in partnership with the San Rafael Chamber of Commerce and the City will continue to explore the potential for establishing a new property-based BID. Specifically, over the next year, the three entities will focus on establishing the potential boundaries of a new district, establishing desired services to support the downtown, and hiring a technical consultant for a feasibility study.

ANALYSIS

State law requires the BID to submit to the City Council an annual report for which assessments are to be levied and collected to pay the costs of the improvements and activities described in the report. The report may propose changes, including, but not limited to, the boundaries of the parking and business improvement area or any benefit zones within the area, the basis and method of levying the assessments, and any changes in the classification of businesses, if a classification is used.

A summary of the required report elements are as follows:

1. There are no proposed changes in the boundaries of the BID.
2. The budget outlines the improvements and activities programmed for the calendar year 2024.
3. The budget outlines the estimated cost of improvement and activities outlined for the calendar year 2024.
4. The budget outlines the surplus or deficit being carried over from the previous calendar year.
5. The budget outlines contributions anticipated from sources other than assessments, including City funds.

Staff reviewed the San Rafael Downtown BID annual report and exhibits and found it meets the State's requirements.

As of November 1, 2023, the City of San Rafael collected \$65,044 in BID annual assessments for 2023. For calendar year 2024, the annual assessment levy on businesses will be the same as prior years. See Exhibit B to the Annual Report for the 2024 Assessment Formula.

BID Renewal Process

Per State law, to renew the annual assessment the City Council must first adopt a Resolution of Intention to Levy an Annual Assessment and set a public hearing for a future date. In accordance with State law, the annual renewal process for the BID assessment will take place at two City Council meetings as follows:

Meeting #1 – November 20, 2023

Adopt Resolution of Intention to Levy an Annual Assessment: The City Council will consider action to accept the BID annual report and adopt the resolution of intention to levy an annual assessment for calendar year 2024. The resolution sets a public hearing date of December 4, 2023.

Meeting #2 – December 4, 2023

Public Hearing on Annual Assessment: The City Council will have the opportunity to receive additional input from the public on the annual BID assessment and to confirm the levy of an assessment for the upcoming calendar year 2024.

COMMUNITY OUTREACH:

The BID will notify its members of the annual renewal process through its member communications, including the BID e-newsletter, notifications on the BID website, and through agenda items at the monthly BID Board meeting.

FISCAL IMPACT:

There is no fiscal impact associated with this action. The assessment collected by the City of San Rafael on behalf of the BID is passed to the BID upon receipt. All administrative costs associated with collecting the assessment are absorbed by the General Fund.

OPTIONS:

The City Council has the following options to consider on this matter:

- 1) Accept report and adopt the resolution as presented.
- 2) Accept report and adopt the resolution with modifications.
- 3) Decline to accept the report and decline to adopt the resolution.

RECOMMENDED ACTION:

Accept the report and adopt the resolution declaring the City Council's intention to levy an annual assessment for calendar year 2024 for the Downtown San Rafael Business Improvement District.

ATTACHMENTS:

1. Resolution
2. BID 2023 Annual Report, including:
 - A. Exhibit A: BID Map
 - B. Exhibit B: 2024 BID Assessment Formula
 - C. Exhibit C: BID 2024 Budget & 2023 Financial Summary

RESOLUTION NO.

RESOLUTION OF THE SAN RAFAEL CITY COUNCIL DECLARING THE CITY COUNCIL'S INTENTION TO LEVY AN ANNUAL ASSESSMENT FOR CALENDAR YEAR 2024 FOR THE DOWNTOWN SAN RAFAEL BUSINESS IMPROVEMENT DISTRICT

WHEREAS, California Streets and Highways Code Sections 36500 et seq. authorizes cities to establish parking and business improvement areas for the purpose of promoting economic revitalization and physical maintenance of business districts, in order to create jobs, attract new businesses and prevent erosion of business districts; and

WHEREAS, the Downtown San Rafael Business Improvement District ("BID") was established in 2013 to amend the existing Parking and Business Improvements District instituted in 1979 in the commercial area on and around the Fourth Street corridor in San Rafael; and

WHEREAS, pursuant to San Rafael Municipal Code Chapter 10.09 and California Streets and Highways Code Section 36533, the Advisory Board of the BID shall prepare an annual report for each calendar year in which assessments are to be levied which the City Council shall review; and

WHEREAS, the BID Advisory Board has prepared and filed with the City Clerk its "BID 2023 Annual Report" and the City Council has reviewed and approved the report;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of San Rafael as follows:

1. The City Council intends to levy and collect an annual benefit assessment for calendar year 2024 on businesses in the Downtown San Rafael Business Improvement District to pay for selected improvements and activities of the BID.
2. The boundaries of the entire area to be included in the BID, and the boundaries of each separate benefit zone within the BID, are set forth in Exhibit A to the BID 2023 Annual Report on file with the City Clerk.
3. The types of improvements and activities proposed to be funded by the levy of assessments on business in the BID are set forth in the BID 2023 Annual Report on file with the City Clerk.
4. The method and the basis for levying the benefit assessment on businesses within the BID and proposed assessments to be levied for calendar year 2024 are set forth in San Rafael Municipal Code Section 10.09.050 and Exhibit B to the BID 2023 Annual Report on file with the City Clerk.

5. All funds of the BID shall be expended on improvements and activities within the BID.

6. New businesses shall not be exempt from payment of the fee.

7. A public hearing to consider the levy of the BID assessment shall be held before the City Council on December 4, 2023 at 7 p.m. in the Council Chambers, 1400 Fifth Avenue, San Rafael, California.

At the public hearing the testimony of all interested persons, for or against the levy of the BID assessment or on any of the matters included in the assessment, will be heard and all protests collected.

8. A protest against the assessment of the BID, or any aspect of the assessment may be made in writing or orally at the public hearing. To be counted as a part of a majority protest against the assessment of the BID, a protest must be in writing and from a business in the BID. A written protest may be withdrawn from the record at any time before the conclusion of the public hearing. Each written protest shall contain a written description of the business in which the person signing the protest is interested, sufficient to identify the business, and its address. If the person signing the protest is not shown on the official records of the City of San Rafael as the owner of the business, then the protest shall contain or be accompanied by written evidence that the person is the owner of the business. Any written protest of the regularity of the proceedings shall be in writing and clearly state the irregularity or defect to which objection is made.

9. If at the conclusion of the public hearing on December 4, 2023 there is a record of written protests by business owners within the BID who will pay fifty percent (50%) or more of the total assessments of the entire BID, no further proceedings to levy the proposed assessment shall occur for a period of at least one year from the date of the finding of the majority written protest by the City Council. If the majority written protest is against the furnishing of a specified type or types of improvement or activity within the area, those types of improvements or activities shall be eliminated.

10. Further information regarding the Downtown San Rafael Business Improvement District may be obtained from the Office of Economic Development at 1400 Fifth Avenue, San Rafael, CA 94901.

11. The City Clerk is directed to give notice of said public hearing by publishing this resolution of intention once in a newspaper of general circulation in the City of San Rafael, at least seven days before the hearing; and by mailing a complete copy of this Resolution of Intention to those interested parties who have filed a written request with the local agency for mailed notice of public meetings or hearings on new or increased general taxes.

I, LINDSAY LARA, Clerk of the City of San Rafael, hereby certify that the foregoing Resolution was duly and regularly introduced and adopted at a regular

meeting of the City Council of the City of San Rafael, held on Monday, the 20th day of November 2023, by the following vote, to wit:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

Lindsay Lara, City Clerk

2023 Annual Report



BID BOARD OF DIRECTORS 2023/24

President

Terrance Thornton,
San Rafael Martial Arts

Secretary

Tobi Lessem,
Bodywise Massage

Vice President

Adam Dawson,
Mike's Bikes

Joe McCallum, Newmark
Knight Frank

Jeff Brusati,
T & B Sports

Morgan Schaufler,
Youth in Arts

Bishlam & Amy Bullock,
Salon B Style Lab

Potential New Board Members for 2024:

Kelly Phu,
Vin Antico

Kaity Galvez,
Perry's Deli

Committee Members:

Jaime Ortiz,
Bank of Marin
Meg Reilly,
Marin Society of the Artists

Valon Grajqevci,
Tam Commons

Jana Fleming,
Friends Books

Dear fellow BID Members,

I would like to start by sharing our Thanks and Appreciation. Thank you for the hard work leading into this year and throughout the year. We appreciate you and your support in our mission to revitalize the downtown corridor and promote the common interests of Downtown businesses. Thank you for continuing to make Downtown a different, fun, and memorable experience for all. For being contributors and active participants in forging memories for all that visit.

- Whether it's strolling through the Art District for the **2nd Friday Art Walk Downtown.**
- Enjoying a unique dining experience with **Dining Under The Lights.**
- The next generations learn about classic cars at **May Madness.**
- Enjoying the Craft Beer and Premium Wines with friends with the **Hops and Vines Stroll.**
- Indoor or Outdoor, enjoy live music, food, activities, and more at the **West End Culture Crawl.**
- One of our newest events with families bonding while searching for **Holiday or Summer Elves.**

Along with many other memory-creating moments and events hosted in Downtown San Rafael. Building off the growth and better-than-projected revenue in 2023, the BID is projecting a profitable 2024. Thank you in advance for your continued support and may we all thrive together in 2024 and beyond.

Terrance Thornton, President

Marketing, Promotions, Programming, Fundraising, & Collaborations

- **In 2023 added a Social Media Manager Contractor** – The BID hired a part-time social media contractor to promote and showcase a different Downtown Business each day on IG & FB. Since this program began in April, we increased reach by 242% in the 1st month, added 100 followers a month in IG since then, and reached 2k per month. FB = 4,169 followers, IG = 2,707 followers
- **Beautification and Landscaping upgrades** - The BID added Phase 2 and 3 to the popular and successful Clean & Green Day on Earth Day. The BID organized a day in September and December for volunteers to help the BID and DPW add mulch to our intersections.
- **Farmer's Market** – Rebuilt our relationship with AIM to bring the Thursday Night Farmers Market back to Fourth St, moving the weekly DUTL to the 2nd Friday of the month to coincide with the 2nd Friday Art Walk.
- **Engaged with the local Students** – Created a Back to School Night during the September Dining Under the Lights.
- **Added new board members, committee members, and volunteers** – We welcomed 3 new Board members this year, 2 of whom work in the food/beverage industry which added a necessary and important voice to our group.
- **Downtown San Rafael Arts District Collaboration** – The BID is on the DSRAD board to help increase the visibility of the Arts in our Downtown. DSRAD received a grant for \$671k and the BID will be working with the group to help the arts shine in Downtown San Rafael.
- **Partnerships** – Continued and strengthened partnerships with the following organizations to bring more foot traffic to our Downtown Businesses: SR Chamber, Pacifics, Embassy Suites, California Film Institute, SMART, Marin Convention & Visitors Bureau.
- **Fundraising & Event Management** – The events committee with the help of the BID Board was able to raise over \$15k to support the BID.
- **Downtown Eats Passport Program** – New this year, the BID developed a program to bring people Downtown to eat in the typically quiet month of August. Ten businesses signed up to participate and in the self-funded program. Over 100 community members participated and their feedback highlighted that they loved exploring “new” places in Downtown.
- **Fe-BREW-ary** – New this year, the BID joined a promotional program called Fe-BREW-ary, where our breweries and taprooms were invited to list a special deal or discount on a BID webpage. This page was shared with an existing promotional program created by SMART where Petaluma and Santa Rosa breweries were also participating.
- **Scavenger Hunts** – Our community requested more family-friendly activities in Downtown, so we developed 2 Elf Hunt Scavenger Hunts, one during the Summer Kick-Off in June and one during the December holidays.
- **Website management** – The BID brought website management in-house in 2023 saving \$1200/year. The ED strives to provide clean, fun, relevant, and timely information on our Downtown San Rafael website.
- **Downtown San Rafael Business Directory** – Our online directory serves as a current database of all businesses in the Downtown, complete with emails and contact info in the back end. The ED cleaned up the database and optimized the search tool. Directory searches have tripled since this significant improvement.
- **Member emails, newsletters, and updates** – The BID upgraded software this year to increase contract reach and design capability for our monthly newsletters.
- **Downtown News** – Member news and events can be displayed on our homepage and are also shared in the monthly newsletter.

Page Overview

Followers: 4,169

Last 28 days

[See more insights](#)

Post reach ⓘ

10,527

Post Engagement ⓘ

2,036

New Page likes ⓘ

23



BEFORE

AFTER



BID Produced Events & Mixers

In 2023, we brought back many popular events and successfully raised money for the BID in the process.

Fundraising Events:

- **33rd Annual May Madness** (May 6) – This Annual event produced by Rick Lewis, the volunteer BID Event Committee, and the ED of the BID brought roughly 5,000 people to Downtown. We raised over \$18k (a new record!) to be split between the BID and local non-profits.
 - Total Expenses = \$15,230
 - Total Income = \$33,815
 - Event Net Profit = \$18,584
 - **Net Profit for BID = \$9,232**
- **3rd Annual Hops & Vines Stroll** (Sept 30) – The Annual Hops & Vines Stroll traditionally brought nearly 300 people INTO Downtown Businesses. Even with the unseasonably rainy weather, we made a net profit for the BID.
 - Total Expenses = \$6,714
 - Total Income = \$11,260
 - **Net Profit for BID = \$4,545**
- **San Rafael Parade of Lights & Winter Wonderland on Shop Small Saturday 2022** – In 2022, the BID volunteer event committee kept a tradition alive by creating a paired down version of the 40-year-old event, that was once produced by a professional event company, the day after Thanksgiving. Our intimate version of this event was created to bring people to Downtown on Shop Small Saturday. We had a makers marketplace, snow machines, jumpies, food trucks, face painting, and lighted car cruise. The event brought approximately 1000 people to Downtown on Shop Small Saturday. We are currently planning a similar event in 2023 and will be making it bigger with more financial support from the City to hire an event contractor to support on the day of and produce a tree-lighting in the plaza. Below are our fundraising numbers from 2022.
 - Total expenses = \$12,798
 - Total Income = \$15,625
 - **Net Profit to BID = \$2,826**

Events - Economic Drivers & More

- **Clean & Green Day, City of San Rafael & The BID** (April 21) – The City and BID join efforts every year on Earth Day to promote Clean and Green Day by inviting over 40 volunteers to help mulch, remove graffiti, pick up litter, and clean parking meters/poles.
- **Dining Under The Lights featuring Live Music, Outdoor Dining, and Kids Activities** (May-Oct) – This monthly event, held in conjunction with the 2nd Friday Art Walk, included 5 blocks and brought hundreds of people to our Downtown to enjoy Outdoor Dining, Live Music, and Kids Activities.
- **Friday Night Block Party in the West End** (June-Oct) – This popular event held in the West End, includes bands booked by the Pint Size Lounge. It drew hundreds of people to not just the West End, but to San Rafael. Past surveys showed that people came from all over Marin and the Bay Area to enjoy the exceptional atmosphere.
- **35th Annual Trick or Treat on 4th Street & Pet Costume Contest** (Oct. 28) – This Annual tradition brings hundreds of families to our Downtown and fills it with smiles and laughter!
- **Annual Menorah Lighting** (Dec. 10) - For the 2nd year, we will be working with Chabad of Marin to bring in a Giant Menorah to be lit for Hanukkah. We will offer latkes, hot chocolate, dancing, and a gelt drop!



Future Marketing, Development, Events, & Operations

- **Public Art** – Work with Downtown San Rafael Arts District (DSRAD) and the City Library & Rec Director to identify opportunities to expand public art in Downtown.
- **Continue Landscaping upgrades** - Hardscape landscaping updates to intersections via volunteer coordination we are now calling the “Mulching Project”.
- **Hanging Flower Program** – Work with the City and DPW to review potential locations to start a hanging flower pilot program. Preliminary research completed.
- **Other Beautification options** – Work with the Economic Development Department & DPW to explore more opportunities for Downtown Beautification (power washing, business frontage grants, awning cleaning, and more)
- **Cleanliness** – Work with DPW and the City’s Economic Development Department to request a more proactive cleanliness plan for Downtown San Rafael.
- **Vacancies** – Work with the City’s Economic Development Department to assist with their strategy to fill vacancies.
- **Social Media Marketing Plan** – Continue to work with a social media contractor and showcase 3 businesses per week on Instagram and Facebook.
- **Thursday Night Summer Farmer’s Market growth**– Work with AIM to assist in better promotion and marketing to expand the weekly Thursday Night Summer Market. Possibly add a food truck experience in Downtown in conjunction, or on another night.
- **Create more culturally diverse events in Downtown**– Work with the City and volunteer BID event committee to bring more culturally diverse, relevant and inclusive events to our downtown.
- **Outdoor Movie Night** – Work with DSRAD and Parks & Rec to bring their successful outdoor movie night in the park program to our Downtown.
- **Fe-BREW-ary** – Continue the new February promotion and add more businesses to the SMART promotion.
- **Scavenger Hunts** – Continue to produce scavenger hunt-based promotions to get people INTO local businesses with this fun and affordable program.
- **Passport Program** – Increase participation with our 2nd annual passport program to get more people INTO our restaurants during the slower months.
- **Explore partnerships with local Schools** – Reach out to our local schools and see how we can partner together to support the students in our community.
- **Chamber Partnership to help BID Financial Stability & Review a PBID to increase our funding** - The City has contracted with the Chamber to support the BID. The Chamber will conduct outreach and host informational sessions with property owners and businesses to assist the City feasibility analysis of a property-based improvement district or modifications to the District business assessment rate structure to enhance economic vitality.
- **Partnership & Collaboration** – Continue to align the BID with DSRAD stakeholders, the SR Chamber, Pacifics, Embassy Suites, the City, SMART, SRPD, & and more.
- **Communicate with members/community outreach** – Continue engagement via website, email, newsletters, social media, marketing, advertising, and in person.
- **Events:** The BID has committed to continue events produced in 2023.
- **Add board members, committee members & volunteers** – Actively recruit committee members and engage prospective board members to build an inclusive environment for greater equity and diversity. If you are interested, please contact us!

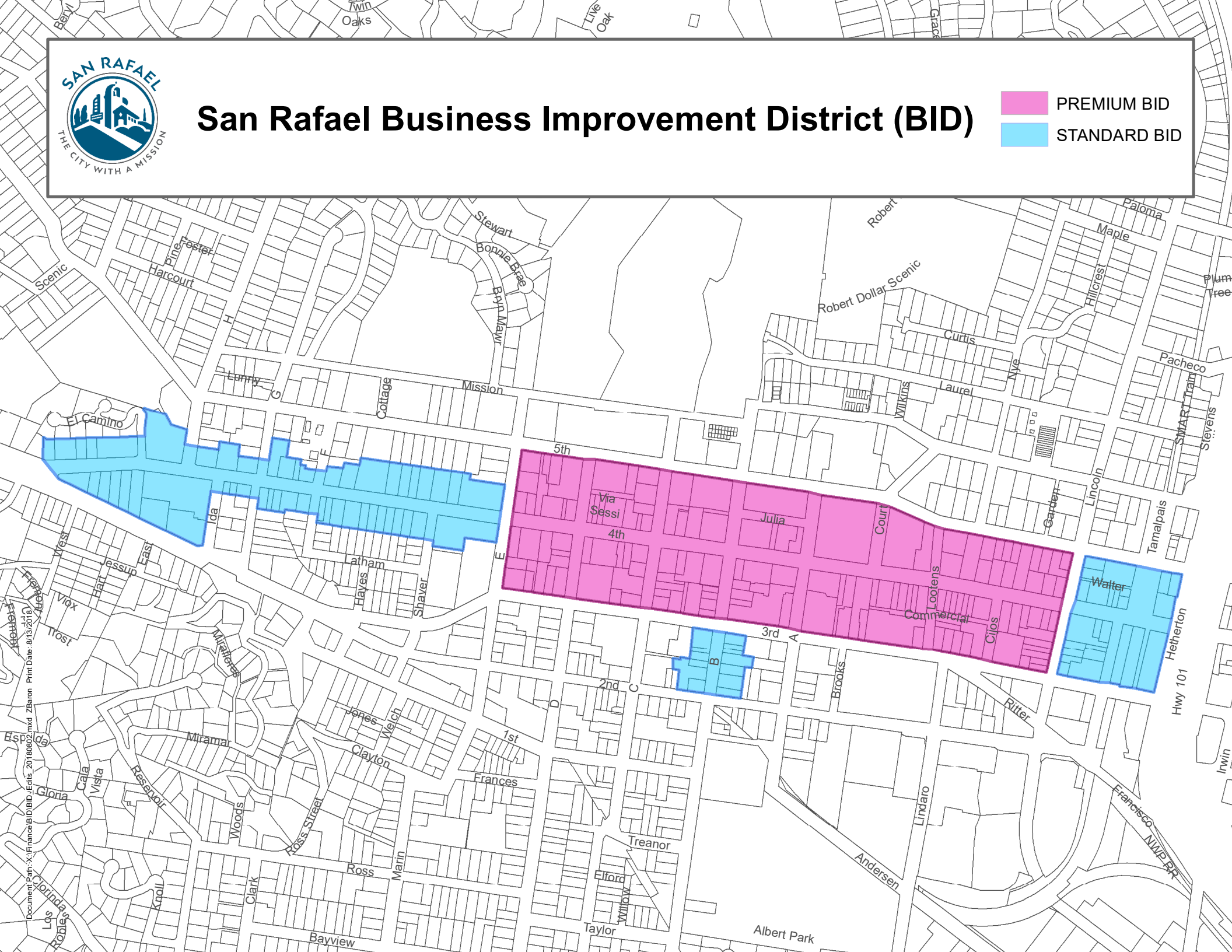
*Dear BID Members,
Coming into this role in 2022 was an exciting adventure, but also a challenge given that our Annual Assessments were down over \$25k since 2019. I worked diligently over the last 2 years to increase our funds by way of event fundraising and by decreasing our operational costs. Listening to our business community, I created fun programming and promotions to help increase foot traffic. By adding the Social Media contractor to our 2023 programming, the online visibility of our Downtown San Rafael businesses skyrocketed! None of this would be possible without the incredible teamwork, dedication, and passion of our BID Board. Each member's unique perspective and expertise have helped guide our decision-making and execute our goals. Working with our President, Terrance, has been an absolute pleasure. His leadership and commitment to our mission have been instrumental in driving our district's vision. I look forward to an exciting future of collaboration with the San Rafael Chamber in 2024 to continue this vision and make our Downtown shine!*

-Sarah Tipple, Executive Director



San Rafael Business Improvement District (BID)

- PREMIUM BID
- STANDARD BID



Document Path: X:\Finance\BID\BID_20180802.mxd ZBaron Print Date: 8/13/2018 1:48:33 PM

BID Assessment Formula

Exhibit B

Type of Business	Standard	Premium
Retail on the Ground Floor, Restaurant, Personal Services on the Ground Floor	\$175	\$225
Retail on the Ground Floor, Restaurant, Personal Services on Ground Floor with Less than \$100,000 in Gross Receipts	\$150	\$175
Offices, Professional, Personal Services, not on Ground Floor, Retail not on Ground Floor	\$75	\$100
Personal Services Sole Practitioner	\$25	\$50
Non-Profit Organization and Fine Artists	\$50	\$50
Financial Institution	\$375	\$425

San Rafael Business Improvement District Proposed Budget for 2024

as of 11.14.23

REVENUES	Programs	Estimate Year	Projected 2024
		End 2023	Budget 2024
	Balance Forward From Previous Year	\$ 17,000.00	\$ 19,256.74
	BID Assessments/City Support	\$58,594.00	\$59,000.00
	May Madness Rev for BID	\$9,292.32	\$9,000.00
	Hops & Vines	\$11,260.00	\$ 4,500.00
	Holiday Celebrations/SR Winterwonderland/Tree Lighting/Menorah Lighting	\$ 20,000.00	\$ 20,000.00
	DSRAD kick off celebration (Fall Arts and Crafts)	\$ 3,500.00	
	DUTL (Elf Hunt, jumpy, sponsorships)	\$ 2,888.14	\$ 3,000.00
	Dining Passport Program	\$ 710.00	\$ 710.00
	Other income (refunds, interest, etc)	\$ 1,200.00	\$ -
Total Operating Income		\$124,444.46	\$115,466.74

EXPENSES	Programs	Budget 2023	Budget 2024
Event & Marketing Expenses	Clean and Green Day	\$-	\$-
	West End events/ Culture Crawl	\$(1,200.00)	\$(1,300.00)
	Trick or Treat	\$(600.00)	\$(600.00)
	Mixers (fall, holiday)	\$(1,200.00)	\$(1,200.00)
	Hops & Vines	\$(6,714.00)	\$(1,200.00)
	Holiday Celebrations/SR Winterwonderland/Tree Lighting/Menorah Lighting	\$(20,000.00)	\$(20,000.00)
	DSRAD Fall Arts Fest	\$(2,000.00)	\$-
	DUTL	\$(3,000.00)	\$(3,000.00)
	Dining Passport Program	\$(700.00)	\$(700.00)
	West End Block Party	\$-	\$-
	Social/print/digital Media	\$(1,000.00)	\$(4,000.00)
	Beautification Efforts	\$-	\$(5,000.00)
	Event & Marketing subtotal		\$(36,414.00)
Operating Expenses	Payroll/Staffing	\$(50,000.00)	\$(65,000.00)
	Employee Payroll Tax & fees	\$(5,000.00)	\$(6,000.00)
	Postage Mailing	\$(194.00)	\$(194.00)
	Consultants/Professional/Accounting fees	\$(2,893.25)	\$-
	Bank Fees	\$(435.00)	\$(200.00)
	Computer Programs & Software	\$(3,402.51)	\$(2,500.00)
	Insurance	\$(1,864.00)	\$(2,000.00)
	Rent	\$(2,800.00)	\$-
	Office Supplies	\$(147.00)	\$-
	Telephone	\$(1,737.96)	\$(1,300.00)
Website Maintenance/Hosting	\$(300.00)	\$(100.00)	
Operating Subtotal		\$(68,773.72)	\$(77,294.00)

	Budget 2023	Budget 2024
TOTAL EXPENSES	\$(105,187.72)	\$(114,294.00)
TOTAL INCOME	\$124,444.46	\$115,466.74
TOTAL PROFIT/LOSS	\$19,256.74	\$1,172.74