



NOTICE

PLEASE TAKE NOTICE that of the **Budget and Finance Committee** will be held via teleconference at the following times to consider the **2021 Budget** as noted below:

TO JOIN THE MEETING THROUGH THE ZOOM APP VIA COMPUTER OR DEVICE, click the below link:
<https://zoom.us/j/96006975823>

TO JOIN THE MEETING VIA TOLL FREE PHONE NUMBER: **1 -312-626-6799**

When prompted, enter the access code **960 0697 5823** followed by the pound or hash (#). Members of the public will be muted upon entry and unable to unmute themselves.

- Thursday, October 15, 2020 at 6 p.m. – budget wrap up (Budget and Finance Committee)
- Monday, November 16, 2020 at 7:30 p.m. – Public Hearing on the 2021 Budget (Village Board Meeting)

The 2021 proposed budget is available for viewing online at the Village Website www.villageofshorewood.org

Agenda

1. Call to Order
2. Review of General Fund Department, Capital and Utilities Budgets.
3. Adjournment.

DATED at Shorewood, Wisconsin this 13th day of October, 2020.

VILLAGE OF SHOREWOOD
Sara Bruckman, CMC/WCMC
Village Clerk

Should you have any questions or comments regarding any items on this agenda,
contact the Manager's Office at 847-2702.

It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice.

Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals.

Summary of 2021 Budget Workshops updates 10/13/20

Send to Finance by 8:00am Monday October 12th

Department	Original Page	Action items	Proposed Budget	Levy Impact	Amount in Revised Budget	Budget impact	Group	Notes
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Staff Administrative Updates

Revenues

1	Village Board	37	ExemptComputer Aid / PPT	20,000	(8,200)	28,200	TAX LEVY REDUCTION	n/a	Actual amounts received
2	Village Manager	43	State Shared Revenues	250,000	(12,365)	262,365	TAX LEVY REDUCTION	n/a	Actual amounts received
3	Village Manager	43	Expenditure Restraint	260,000	254	259,746	TAX LEVY INCREASE	n/a	Actual amounts received
4	DPW	69	State Transportation Aids	710,000	34,398	675,602	TAX LEVY INCREASE	n/a	Actual amounts received

Expenditures

5	Village Manager	43	Review funding of staff computers	25,000	(5,000)	20,000	TAX LEVY REDUCTION	n/a	revised cost estimates
5	Village Manager	n/a	Various Professional Education	20,135	(8,085)	12,050	TAX LEVY REDUCTION	n/a	2021 revised actual estimates
6	Police	57	Uniform expenses	20,625	1,500	22,125	TAX LEVY INCREASE	n/a	contract costs updated
7	Public Safety	65	Bayside Dispatch Services	390,000	3,074	393,074	TAX LEVY INCREASE	n/a	Actual costs reported
8	Public Safety	65	Health Department	134,200	(7,469)	126,731	TAX LEVY REDUCTION	n/a	Actual costs reported
9	Public Safety	65	Atwater Beach Lifeguards	28,850	2,000	30,850	TAX LEVY INCREASE	n/a	Revised service estimates
10	Public Works	71	Recycling Supplies	7,000	(2,000)	5,000	TAX LEVY REDUCTION	n/a	new electronics disposal rates
11	Public Works	73	Contracted Leaf Labor	10,000	6,800	16,800	TAX LEVY INCREASE	n/a	revised estimate
12	Capital - Police	108 / 120	Firearm replacement	20,000	(8,000)	12,000	TAX LEVY REDUCTION	n/a	revised cost estimates
13	Capital - DPW	109 / 126	Organics carts	6,000	(6,000)	0	TAX LEVY REDUCTION	n/a	revised program structure

Tax Levy (savings) / increase - Staff Updates (9,093)

Operations Reductions - Vacancies

Expenditures

14	Library	83	Salaries & Benefits - Librarian	62,600	0	62,600	TAX LEVY REDUCTION	C	Reduce Tax Support
15	Police	58	Salaries & Benefits - Police Officer	125,000	0	125,000	TAX LEVY REDUCTION	C	Eliminate position
16	Public Works	71	Salaries & Benefits - Mechanic	106,250	0	106,250	TAX LEVY REDUCTION	C	Eliminate position
17	SRC	90	Salaries & Benefits - Program Assistant	15,675	0	15,675	TAX LEVY REDUCTION	C	Eliminate position

Tax Levy (savings) / increase - Staff Positions 0

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Capital - Facilities & Equipment Deferrals

Capital Fund

18	Capital - VM	108 / 113	Express Voting Machines	18,300	(18,300)	0	TAX LEVY REDUCTION	A	Withdrawn - not needed
19	Capital - VM	108 / 114	Agenda Management	15,000	0	0	NO LEVY IMPACT	B	Defer - Funded by reserves
20	Capital - VM	108 / 115	CAFR Software Program	18,000	(18,000)	0	TAX LEVY REDUCTION	A	Defer - Identified improvement
21	Capital - VM	108 / 117	Video / Security Cameras (DPW)	62,250	(30,600)	31,650	TAX LEVY REDUCTION	B	Defer - VC / VH improvements
22	Capital - Police	108 / 119	Squad #7 replacement	39,000	(39,000)	0	TAX LEVY REDUCTION	A	Defer - Equipment replacement
23	Capital - DPW	109 / 133	VH Roof Trim	15,000	(15,000)	0	TAX LEVY REDUCTION	A	Defer - Facilities maintenance
24	Capital - DPW	109 / 135	Masonry Tuck Pointing	10,000	(10,000)	0	TAX LEVY REDUCTION	A	Defer - Facilities maintenance
25	Capital - DPW	109 / 137	Emergency Generator	75,000	0	0	NO LEVY IMPACT	A	Defer - Funded by reserves
26	Capital - DPW	110 / 145	River Club window replacement	20,000	(20,000)	0	TAX LEVY REDUCTION	A	Defer - Facilities maintenance
27	Capital - DPW	110 / 146	Additional Beach Trash Recepticals	13,000	(13,000)	0	TAX LEVY REDUCTION	B	Defer - Identified improvement
28	Capital - DPW	110 / 147	Atwater Park Fixtures	12,000	(12,000)	0	TAX LEVY REDUCTION	B	Defer - Identified improvement
Tax Levy (savings) / increase - Capital					(\$175,900)				

Budget Workshop Wrap-up items

Debt Service

29	Debt Service	100	Review using additional GF reserves	1,833,085	0	1,833,085	TAX LEVY REDUCTION	B	Increase reserves support
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General Fund

30	Village Board	37	Review Trustee Stipends	0	0		TAX LEVY INCREASE	C	Amount and process TBD
31	Village Board	37	Review funding of 4th of July event	5,000	0	5,000	TAX LEVY REDUCTION	B	reduce to \$4,000
32	Village Board	38	Review Village Board conferences	2,000	0	2,000	TAX LEVY REDUCTION	C	reduce to ???
33	Village Board	38	Review Unlearning Racism training	6,500	0	6,500	TAX LEVY REDUCTION	C	reduce to ???
34	Village Board	38	Review LWMI conference	1,000	0	1,000	TAX LEVY REDUCTION	C	reduce to ???
35	Village Manager	43	Review funding of staff computers	20,000	0	20,000	TAX LEVY REDUCTION	C	reduce to \$15,000
36	Village Manager	44	Review funding of contracted writing	6,000	0	6,000	TAX LEVY REDUCTION	C	reduce to ???

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37	Village Manager	44	Review communications funding for mailing	7,200	0	7,200	TAX LEVY REDUCTION	B	reduce to ???	
38	Village Manager	n/a	Employee health insurance contributions	15,000	0	15,000	TAX LEVY REDUCTION	C	increase from 10% to 12%	
39	Police	59	Review Cultural diversity training	1,000	0	1,000	TAX LEVY INCREASE	B	Increase to ???	
40	Other Public Safety	65	Add Beach user fee	0	0	0	TAX LEVY REDUCTION	C	consider adding fee	
Special Revenue										
41	Shorewood Today	95	Review Charges for Services - Village	4,000	0	4,000	NO LEVY IMPACT	C	Funded by reserves in GF	
Tax Levy (savings) / increase - General				\$ -						
Capital Fund										
42	Capital - Police	108 / 120	Firearm replacement	12,000	0	12,000	TAX LEVY REDUCTION	A	defer - reduce to zero	n/a
43	Capital - DPW	109 / 139	Capitol Drive street marking	50,000	0	50,000	TAX LEVY REDUCTION	C	reduce to zero	1
44	Capital - DPW	109 / 127	Compactor replacement	60,000	0	60,000	TAX LEVY REDUCTION	C	defer - reduce to zero	2
45	Capital - DPW	109 / 128	Loader replacement	40,000	0	40,000	TAX LEVY REDUCTION	C	defer - reduce to zero	3
46	Capital - DPW	109 / 131	Dump Truck #56	165,000	0	165,000	TAX LEVY REDUCTION	C	defer - reduce to zero	4
47	Capital - DPW	109 / 130	V-Box Salter	30,000	0	30,000	TAX LEVY REDUCTION	C	defer - reduce to zero	5
48	Capital - DPW	109 / 129	Kubota (beach) Tractor	37,000	0	37,000	TAX LEVY REDUCTION	B	defer - reduce to zero	6
49	Capital - Facilities	109 / 136	DPW Wall	150,000	0	150,000	NO LEVY IMPACT	B	Bonded Project - add'l discussion	
50	Capital - Streets	109 / 138	Stret Light Control boxes	150,000	0	150,000	NO LEVY IMPACT	B	Bonded Project - add'l discussion	
51	Capital - Streets	110 / 142	S. Oakland mill & overlay	300,000	0	300,000	NO LEVY IMPACT	B	Bonded Project - add'l discussion	
52	Capital - Parks	110 / 148	Hubbard Park - parking lot	300,000	0	300,000	NO LEVY IMPACT	B	Bonded Project - add'l discussion	
Tax Levy (savings) / increase - Capital				\$0						
53	Total Proposed Tax Levy (savings) / increase adjustments			(184,993)						
54	2021 adjusted budget	Net tax levy change	2021 base (proposed)	12,144,570	(184,993)	11,959,577	Increase from 2020 >>	2.67% as adjusted		
			2020 base (adopted)	11,648,361						

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				<u>Over / (Under)</u> target value
55		Total savings needed to achieve less than a 2.0% tax levy increase	(263,242)	(78,249)
56		Total savings needed to achieve less than a 1.5% tax levy increase	(321,484)	(136,491)
57		Total savings needed to achieve less than a 1.0% tax levy increase	(379,725)	(194,732)
58		Total savings needed to achieve less than a 0.0% tax levy increase	(496,209)	(311,216)

Overall Group

- A
- B
- C

<u>Ratings</u>	
1	Desired Change
2	Acceptable Change
3	Needs more Discussion
4	Opposed in practice (prefer other options)
5	Opposed in principal (policy concerns)

Aggregated Budget Workshop items “Overall” ratings

Scoring Scale:

Group A = Acceptable Change

- Mostly 1 or 2 ratings
- No more than one 3 rating
- No 4 or 5 ratings

Group B = Needs More Discussion

- Average rating less than 3
- No more than one 4 or 5 rating

Group C = Not Generally Supported

- Average rating over 3
- More than one 4 or 5 ratings

9/14/20 Budget and Finance Committee Follow-up Items

1. The Court Clerk has advised that the Municipal Judge will be providing information to the Village Board reviewing the court data requested in approximately 1-2 weeks.
2. Here is the [link](#) to the overview of the YWCA Unlearning Racism Class.
3. Sam Coleman's contract is a total of \$9,000. An additional \$1,000 was budgeted for committee materials that would be ordered directly by the Village, if needed. The contract amount was premised on 15 hrs. a month at a rate of \$50 hr., a total of \$750 per month. Invoices received from Mr. Coleman are required to specify the number of hours worked each month.
4. Coastline LLC collects beach guest data. It is a per-hour "on the beach" and "in the water" tally on the hour between 11am and 4pm. Coastline does not track total attendance on any given day. Meteorological conditions on each day are also noted to provide context for the tally numbers. Here is some preliminary information regarding the data you requested:
 - On a typical sunny 75° weekday, the beach averages approximately 100 guests per hour.
 - On a typical sunny 75° weekend, the beach averages approximately 200 guests per hour.

These numbers include data from 2019 and 2020. Attendance can fluctuate depending on weather and water conditions, and the pandemic certainly influenced beach guest attendance: we had more guests arriving earlier in the day, and weekday crowds this summer were significantly larger than in the past. This summer we also capped the total number of guests at 300; had the cap not been in place, I'm certain our averages would have skewed much higher.

5. Capital Budget, Organics Carts - If the Village no longer purchased the carts, Compost Crusader would increase the subscription rate by \$2-3 per month for only new participants. Current participants would keep their current rates since their carts are already paid for by the Village. She would ask for the Village to give Compost Crusader all the carts we originally purchased to them at no cost so that we don't have some carts owned by the Village and some owned by Compost Crusader. Frankly, this would be a win for DPW so that they no longer have to worry about managing the replacement of the cart parts. I would confirm with Melissa that if we would change the vendor the carts would stay with the resident to use with the new vendor – since the Village logo is on the carts, she wouldn't be able to use them for another municipality. It is important to note that Melissa purchases carts without a locking lid; so new participants would have a different cart than the originals. She would also put the Compost Crusader logo on the new carts, which means these new carts couldn't be used with a new vendor.
6. Training and Education – departments have reviewed their trainings for required job certifications and continuing education requirements and provided reduced amounts that could be utilized in 2021; however, it was noted that these amounts would increase in the 2022 budget presuming COVID is no longer disrupting the scheduling of these items in person.
 - Clerk & Customer Service: \$2,985 reduced to \$1,850
 - Finance: \$2,650 reduced to \$1,500

- Library: \$3,000 could be reduced to \$2,000
 - Planning & Development: \$4,000 could be reduced to \$1,500
 - Police: \$15,875 budgeted and to be maintained
 - Public Works: \$2,000 could be reduced to \$1,700
 - SRC: budget submitted was already reduced from \$4,215 to \$1,500 to accommodate online and decreased training
 - Village Manager: \$5,500 could be reduced to \$3,500
7. Capital request, Firearms - The estimate is approximately \$12,000 as opposed to \$20,000 previously identified in the budget. The Chief cautions that this number is based upon current trade in value of our firearms. That value could change slightly but they do not anticipate but much.
8. See attached list of computers and IT hardware.

Parking Utility - Lot Capacity & Sales

<u>Parking Lots</u>	<u>spaces available</u>	<u>2019 ave. sold</u>	<u>average capacity</u>
Village Hall Lot	56	56.0	100%
North Municipal Lot (24hr)	54	51.6	95%
River Park Lot (24hr)	50	34.6	69%
Menlo Blvd Lot	31	15.0	48%
Hubbard Park Lot	30	5.0	17%
Atwater School Lot	30	2.9	10%
Lake Bluff School Lot	20	16.5	83%
Feerick Lot	25	3.1	12%
North Shore Bank Bldg Lot	18	18.2	100%
TCF Bank Lot	15	14.7	98%
High School East Lot	14	10.2	73%
Ogden Lot	25	19.9	80%
Metro Market Lot	50	10.7	21%
High School West	15	10.2	68%
Lighthouse Lot (24hr)	13	10.9	84%

25 YEAR SHOREWOOD UTILITY RATE HISTORY + 5 YEAR PROJECTION

Quarterly utility charge history and projections for the average residential household

Year	WATER UTILITY					SEWER UTILITY					TOTAL AVERAGE BILL		
	volume rate	3/4" meter fee	Ave. (15 ccf) bill	dollar change	percent change	volume rate	service connect fee	Ave. (15 ccf) bill	dollar change	percent change	Quarterly Average bill	dollar change	percent change
1994	0.70	6.30	16.80	-	0%	1.42	11.33	32.63	-	0%	49.43	-	0.0%
1995	0.75	7.51	18.72	1.92	11%	1.42	11.33	32.63	-	0%	51.35	1.92	3.9%
1996	0.84	7.95	20.55	1.84	10%	1.42	11.33	32.63	-	0%	53.18	1.83	3.6%
1997	0.84	7.95	20.55	-	0%	1.42	11.33	32.63	-	0%	53.18	-	0.0%
1998	0.84	7.95	20.55	-	0%	1.42	11.33	32.63	-	0%	53.18	-	0.0%
1999	0.84	7.95	20.55	-	0%	1.42	11.33	32.63	-	0%	53.18	-	0.0%
2000	0.91	9.70	23.40	2.85	14%	1.42	11.33	32.63	-	0%	56.03	2.85	5.3%
2001	0.91	9.70	23.40	-	0%	1.42	11.33	32.63	-	0%	56.03	-	0.0%
2002	0.91	9.70	23.40	-	0%	1.42	11.33	32.63	-	0%	56.03	-	0.0%
2003	1.01	13.50	28.65	5.26	22%	1.42	11.33	32.63	-	0%	61.28	5.26	9.4%
2004	1.01	13.50	28.65	-	0%	1.42	11.33	32.63	-	0%	61.28	-	0.0%
2005	1.10	13.50	30.00	1.35	5%	1.42	11.33	32.63	-	0%	62.63	1.35	2.2%
2006	1.12	13.87	30.67	0.67	2%	1.42	11.33	32.63	-	0%	63.30	0.67	1.1%
2007	1.17	14.39	31.94	1.27	4%	1.42	11.33	32.63	-	0%	64.57	1.27	2.0%
2008	1.32	15.00	34.80	2.86	9%	1.42	11.33	32.63	-	0%	67.43	2.86	4.4%
2009	1.40	15.60	36.60	1.80	5%	1.42	11.33	32.63	-	0%	69.23	1.80	2.7%
2010	1.36	15.45	35.85	(0.75)	-2%	2.20	17.56	50.56	17.93	55%	86.41	17.18	24.8%
2011	1.36	15.45	35.85	-	0%	2.77	22.13	63.68	13.12	26%	99.53	13.12	15.2%
2012	1.85	17.70	45.45	9.60	27%	2.77	22.13	63.68	-	0%	109.13	9.60	9.6%
2013	1.88	17.75	45.95	0.50	1%	3.68	29.43	84.63	20.95	33%	130.58	21.45	19.7%
2014	1.88	17.75	45.95	-	0%	3.68	29.43	84.63	-	0%	130.58	-	0.0%
2015	2.67	18.00	58.05	12.10	26%	4.60	11.25	80.25	(4.38)	-5%	138.30	7.72	5.9%
2016	2.67	18.00	58.05	-	0%	4.60	11.25	80.25	-	0%	138.30	-	0.0%
2017	3.00	22.80	67.80	9.75	15%	4.60	11.25	80.25	-	0%	148.05	9.75	7.0%
2018	3.00	22.80	67.80	-	0%	4.60	11.25	80.25	-	0%	148.05	-	0.0%
2019	3.00	22.80	67.80	-	0%	4.60	11.25	80.25	-	0%	148.05	-	0.0%
2020	3.00	22.80	67.80	-	0%	5.50	12.25	94.75	14.50	18%	162.55	14.50	9.8%
2021	3.00	22.80	67.80	-	0%	5.50	12.25	94.75	-	0%	162.55	-	0.0%
2022	3.00	22.80	67.80	-	0%	6.88	12.50	115.63	20.88	22%	183.43	20.88	12.8%
2023	3.30	25.08	74.58	6.78	10%	6.88	12.50	115.63	-	0%	190.21	6.78	3.7%
2024	3.30	25.08	74.58	-	0%	8.59	12.75	141.66	26.03	23%	216.24	26.03	13.7%

All financial forecasts for periods after 2020 assume average annual cost increases of 3%, and/or are based on the capital expenditure needs as identified in the current long range financial plan.

Staff has also completed a current evaluation of the average Shorewood household usage for this analysis. The average quarterly usage for a 1-4 family residential unit 14.6 ccf per quarter. The average quarterly usage for larger multi-family dwellings is 12.5 ccf per quarter per unit. For this presentation staff has used an average quarterly residential usage of 15.0 ccf to illustrate the impact of this projector on a household slightly above the village average.

Court Info 2020:

Year-to-date, the Department of Revenue has collected \$265,468.92 from unpaid citations that were placed into State Debt Collection. Year-to-Date, there is a total of \$2,414,103.80 of unpaid adult citations in TIPSS court system. Year-to date by race, there is a total of \$2,222,241.69 of unpaid adult citations. The difference in total amounts of unpaid adult citations is due to citations issued without a race/juvenile cases; \$191,862.11.

A defendant who appears in court is typically given 60 days to pay their forfeiture, unless defendant requests more time or a payment plan. A defendant who is defaulted for not appearing on their initial court appearance date is also given 60 days to pay their forfeiture. Default letters sent out to defendants explain what happens if citations are not paid in full within 60 days and are referred to the Wisconsin Department of Revenue pursuant to Section 71.93(8), Wisconsin Statutes.

Defendants are also told to notify the court if they cannot pay their forfeiture by the due date due to being indigent:

IF YOU CANNOT PAY THE FORFEITURE BY THE DUE DATE INDICATED ABOVE, CONTACT THE COURT IMMEDIATELY. *

***If because of poverty as defined in §814.29(1)(d) (receiving means-tested assistance or limited /no income) or unexpected circumstances, you are either unable to pay your forfeiture or keep up with an installment plan by your due date, you should notify the court in writing and an installment plan, community service or stay may be provided.**

If you wish to request an extension of time to pay, please notify the Court by:

- Appear in person at the Shorewood Municipal Court office located at 3930 N Murray Av, Shorewood.; or
- **By calling the Municipal Court Clerk at 414-847-2617, office hours: Monday-Thursday 9-4:30 p.m.**

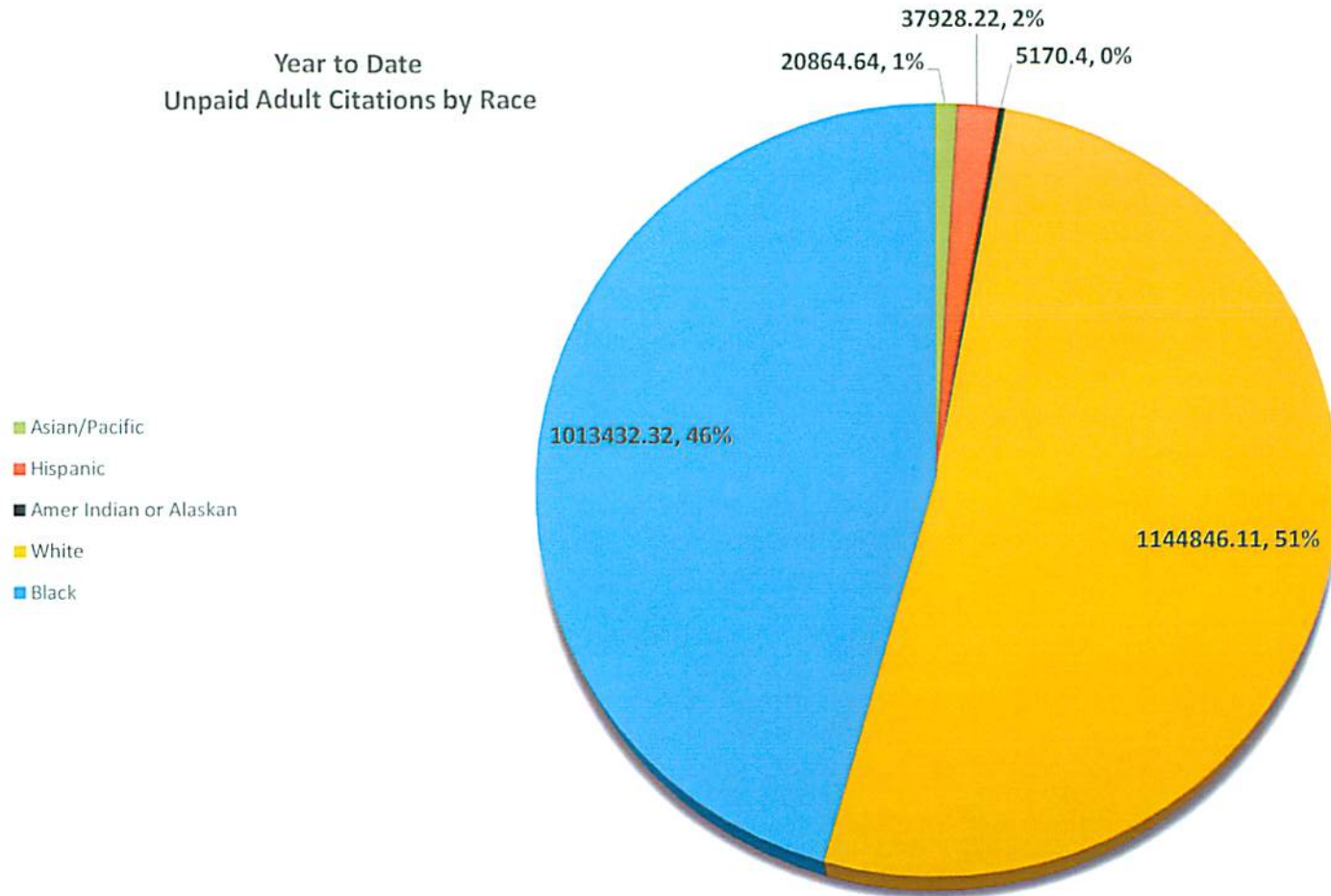
If the defendant ignores the 60-day due date and doesn't notify the court, then another letter is sent, informing the defendant that they have 30 days to notify the court or their debt will be referred to the Department of Revenue (DOR). If the court has not heard from the defendant, the defendant's debt is then enforced after 90 days.

From March to July 15, 2020, due to COVID-19, the Department of Revenue paused new Involuntary Collections. They are now processing such actions including wage certifications and back levies but are still working one-on-one with debtors who are experiencing financial hardship due to COVID-19 or other issues. If a defendant contacts the Department of Revenue, they are working with them on their individual situation.

As of today, the court has 24 defendants in payment plans totaling \$14,384.38; Balance \$10,202.00. The court clerk calls/emails defendants who are behind on their payments.

Recently, Judge Kirchner implemented community service for defendants who either request community service or are in poverty and cannot financially pay for their forfeiture.

Year to Date
Unpaid Adult Citations by Race



\$2,222,241.69 Year to date unpaid adult citations by race

\$2,414,103.80 Year to date unpaid adult citations in TiPSS system

\$191,862.11 Difference between the two totals; citations issued without race/juvenile cases

Shorewood Municipal Court
SDC 2019 vs. SDC 2020

		<u>SDC</u>		
		<u>2020</u>	<u>2019</u>	
January	\$ -	\$ 9,710.23	\$ -	\$ -
February	\$ 14,524.04	\$ 4,813.81	\$ 1,920.90	\$ -
March	\$ 35,224.64	\$ 20,700.60	\$ 14,326.86	\$ 16,247.76
April	\$ 51,625.94	\$ 16,401.30	\$ 21,850.90	\$ 38,098.66
May	\$ 61,685.92	\$ 10,059.98	\$ 23,116.76	\$ 61,215.42
June	\$ 66,724.85	\$ 5,038.93	\$ 17,863.97	\$ 79,079.39
July	\$ 71,169.00	\$ 4,444.15	\$ 21,730.72	\$ 100,810.11
August	\$ 77,159.14	\$ 5,990.14	\$ 18,466.69	\$ 119,276.80
September	\$ 84,890.91	\$ 7,731.77	\$ 17,445.65	\$ 136,722.45
October	\$ 88,525.06	\$ 3,634.15	\$ 13,637.64	\$ 150,360.09
November	\$ -	\$ -	\$ 13,484.17	\$ 163,844.26
December	\$ -	\$ -	\$ 16,434.54	\$ 180,278.80
Total:	\$ 88,525.06	\$ 88,525.06	\$ 180,278.80	

COVID-19

	<u>Tax</u>	
	<u>2018</u>	
January	\$ 431.80	\$ -
February	\$ 12,586.17	\$ 13,017.97
March	\$ 15,698.61	\$ 28,716.58
April	\$ 9,998.35	\$ 38,714.93
May	\$ 4,718.66	\$ 43,433.59
June	\$ 4,913.63	\$ 48,347.22
July	\$ 1,595.80	\$ 49,943.02
August	\$ 975.57	\$ 50,918.59
September	\$ 643.57	\$ 51,562.16
October	\$ 1,964.79	\$ 53,526.95
November	\$ 202.80	\$ 53,729.75
December	\$ 273.20	\$ 54,002.95
	\$ 54,002.95	