VILLAGE OF THIENSVILLE
Committee of the Whole
AGENDA

DATE: Monday, June 20, 2022

LOCATION: 250 Elm Street, Thiensville, WI

TIME: 6:00 PM

I. CALL TO ORDER

II. ROLL CALL

PRESIDENT:	VAN MOBLEY
TRUSTEES:	JENNIFER ABRAHAM ANGELINA APOSTOLOS KRISTINA ECKERT ROB HOLYOKE KENNETH KUCHARSKI DAVID LANGE
ADMINISTRATOR:	COLLEEN LANDISCH-HANSEN
ATTORNEY:	AMBER HOLLRITH
STAFF:	FIRE CHIEF BRIAN REIELS POLICE CHIEF CURT KLEPPIN DIRECTOR OF COMMUNITY SERVICES/PUBLIC WORKS ANDY LAFOND VILLAGE CLERK AMY LANGLOIS

III. CITIZENS TO BE HEARD

A. Open to any resident or taxpayer on items not subject to a public hearing: Please be advised per §19.84(2), information will be received from the public. Village policy limits a three (3) minute time period per person, with time extension by the presiding official's discretion or a vote of 2/3 of the Board or Committee; be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments. Written comments on agenda items are encouraged to be sent and addressed to the intended body by noon on the day of the meeting. Comments received timely will be forwarded to all members of the body. If you wish to speak, you must pre-register by emailing the Village Clerk at alanglois@village.thiensville.wi.us by 4:00 PM on the day of the meeting or by signing in immediately prior to the meeting.

IV. BUSINESS

A. Presentation, review and recommendation regarding the 2021 Financial Statements Prepared by Baker Tilly Virchow Krause & Co., LLP Presented by Auditor Wendi Unger (att)

B. Presentation, review and recommendation regarding 2021 Thiensville Fire Department Annual Report (att)

C. Review and recommendation regarding Proclamation Honoring Fire Chief Brian Reiels on the Occassion of His Retirement, June 26, 2022 (att)

D. Review and recommendation regarding Appointing Fire Chief David Bialk as Interim Fire Chief Due to Chief Brian Reiels Retirement

E. Review and recommendation regarding Applying for Ozaukee County Emergency Medical Services Grant from ARPA

F. Review and recommendation regarding Resolution No. 2022-08 Wisconsin Department of Natural Resources NR 208 - 2021 Compliance Maintenance Resolution (att)

G. Review and recommendation regarding Resolution No. 2022-07 A Resolution For an Agreement Between the Village of Thiensville and Port Washington State Bank for the Connection of the Sump Pump Discharge to the Village of Thiensville Sanitary Sewer System (att)

H. Discussion regarding Trustee to Join President Mobley for Administrator Landisch-Hansen's Annual Review

I. Discussion and possible recommendation regarding Noon Whistle (Trustee Eckert)

J. Discussion regarding Village Hall Study (Trustee Abraham)

K. Bird City Presentation

L. Update regarding Donation of Music Instruments in Village Park (Trustee Holyoke)

M. Review and recommendation regarding the following Class B Beer and Class B Liquor - Renewals:

1. Prime Minister Family Restaurant, Vasilike Triantafilou, Agent, 517 North Main Street

2. Remington's River Inn, Robert John Ollman, Agent, 130 South Main Street

N. Review and recommendation regarding the following Operator's Licenses - New:

1. Community Fun Events, Inc., 251 Elm Street
Kyle Joseph Smith

2. Daily Taco/cheel/baaree, 105 West Freistadt/105 South Main Street
Kaya Irene Schwarz

3. glaze, llc, 149 Green Bay Road
Megan Waack
Jazi Sena Manetti Hampel

4. Shully Catering, Inc., 146 Green Bay Road
Mark D. Lavine

O. Review and recommendation regarding the following Operator's Licenses - Renewals:

1. cheel/baaree, 105 South Main
Joshua David Herman

2. glaze, llc, 149 Green Bay Road
Philip Gerald Eckert

3. Prime Minister Restaurant, 517 North Main Street
Joy Booth Ludford

4. Remington's River Inn, 130 South Main Street
Bruce Faye Anderson
Taylor Jaye Vanderbloemen

5. Shully Catering, Inc., 146 Green Bay Road
Philip Stockton

6. Walgreens, 278 North Main Street
Alyssa Joanne Scalone

7. Skippy's Burger Bar, 113 Green Bay Road
Cassie Marie Haugen
Adam K. Korte
Katherine Linda Kucharski
Kenneth Kucharski
Melissa L.Kuehn
Samantha Rose Luedtke

Lindsey Mariel Maier
Jake Andrew Tarantino

P. Review and recommendation regarding the following Parade/Street Closing Applications:

1. Community Fun Events, Inc., Family Fun Before the 4th, June 25, 2022, 10:00 AM to 1:00 PM, Main Street to Freistadt Road, Freistadt Road to Green Bay Road, Green Bay Road to Riverview Drive, Riverview Drive to Elm Street

2. Suburban Motors Harley-Davison, 19th Annual Party on Main in Honor of Wayne and Scott Houpt, July 9, 2022, 5:00 PM to Midnight, North Main Street (corner of North Main Street and Riverview Drive) to Buntrock Avenue/Green Bay Road Intersection

V. MISCELLANEOUS BUSINESS BY TRUSTEES AS MAY PROPERLY BE BROUGHT BEFORE THE BOARD

A. Acceptance/Report Of Gifts Received

1. $300.00 to the Thiensville Fire Department from the Walsh Family

2. $100.00 to the Thiensville Fire Department for AED Pads from Grace Lutheran Church

3. $125.00 to the Thiensville Fire Department from Brandon and Melissa Blahnik

4. $6,852.00 to the Thiensville Police Department for 7 Helmets and 8 Armor Carriers from Junior Womens Club of Mequon-Thiensville

5. $3,300.28 to Village Park Reimagined from Olsen's Piggly Wiggly-Roundup

B. Discussion regarding Thiensville Fire Department

C. Review meeting date schedule:

1. July 11, 2022 - Committee of the Whole at 6:00 PM

2. July 25, 2022 - Board of Trustees at 6:00 PM

3. August 1, 2022 - Committee of the Whole at 6:00 PM

4. August 15, 2022 - Board of Trustees at 6:00 PM

VI. ADJOURNMENT

Amy L. Langlois, Village Clerk

June 17, 2022

Please advise the Thiensville Municipal Hall, 250 Elm Street (242-3720) at least 24 hours prior to the start of this meeting if you have disabilities and desire special accommodations.

Presentation to the Village Board of the Village of Thiensville

1. Objective of the audit was to express our opinion on your financial statements.
2. Reports issued
    a. Village Financial statements – Unmodified opinion, commonly referred to as a “clean” opinion
        i. Highest level of assurance you can receive from your auditor.
        ii. Financial statements are presented “fairly” in accordance with generally accepted accounting principles
        iii. No change in accounting principles
    b. Reporting and Insights 2021 audit
        i. No material weaknesses identified.
3. Financial highlights
    a. Governmental Funds

	General Fund	Tax Incremental Distict #2	Capital Improvement Fund	Nonmajor Governmental Funds
Current year activity				
Revenues and other sources	$ 2,643,995	$ 1,255,000	$ 587,614	$ 538,429
Expenditures and other uses	2,690,102	825,960	380,452	606,095
Change in fund balances	$ (46,107)	$ 429,040	$ 207,162	$ (67,666)
Fund Balance				
Nonspendable	$ 91,575	$ -	$ -	$ 1,220
Restricted	-	426,323	-	137,189
Committed	153,136	-	-	283,764
Assigned	140,000	-	726,690	-
Unassigned (deficit)	1,000,342	-	-	-
Total	$ 1,385,053	$ 426,323	$ 726,690	$ 422,173

    b. General fund budget

	Final Budget	Actual	Variance: Favorable (unfavorable)
Revenues	$ 2,613,461	$ 2,548,949	$ (64,512)
Expenditures	2,848,461	2,680,518	167,943
Excess (deficiency)	(235,000)	(131,569)	103,431
Other financing sources (uses)	(5,000)	85,462	90,462
Net change in fund balance	$ (240,000)	$ (46,107)	$ 193,893

bakertilly

c. Enterprise Fund

	Sewer Utility
Current year activity	
Operating revenues	$ 1,094,636
Operating expenses	1,315,598
Operating income	(220,962)
Nonoperating revenue	3,717
Change in net assets	$ (217,245)
Unrestricted net position	$ 850,741

d. Long-term debt

	Governmental Activities	Business-type Activities	Total
Taxable bond anticipation note	$ 1,255,000	$ -	$ 1,255,000
GO notes	905,000	-	905,000
Total long-term debt 2021	$ 2,160,000	$ -	$ 2,160,000
Total long-term debt 2020	$ 995,000	$ -	$ 995,000
Statutory debt limit (5% of equalized value)	$ 20,493,440		
Capacity for additional general obligation debt	$ 19,588,440		

4. Questions? Please contact me at 414.777.5423 or wendi.unger@bakertillycom.

Village of Thiensville

Financial Statements and
Supplementary Information

December 31, 2021

INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report

To the Village Board of
Village of Thiensville

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Thiensville (the Village), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Thiensville, Wisconsin, as of December 31, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Milwaukee, Wisconsin
May 27, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Village of Thiensville
Management's Discussion and Analysis
(Unaudited)
As of and for the Year Ended December 31, 2021

The management of the Village of Thiensville offers this narrative overview and analysis of the Village of Thiensville's financial activities for the fiscal year ended December 31, 2021. Readers of these financial statements are encouraged to consider the information presented here in conjunction with the basic financial statements.

The Village of Thiensville is a community, that was incorporated in 1910, of approximately 3,300 residents located along the Milwaukee River in Ozaukee County, Wisconsin about 15 miles north of Milwaukee. The Village of Thiensville has benefited from this location. There is easy access to major transportation routes and many residents commute to work in Milwaukee, Waukesha, Sheboygan and other surrounding communities.

The Village of Thiensville is a progressive, historic, charming community with a commitment to maintaining assets through an aggressive capital projects program.

Financial Highlights

- The assets and deferred outflows of resources of the Village of Thiensville exceeded its liabilities and deferred inflows of resources as of December 31, 2021 by $21,146,304.

- As of December 31, 2021 the Village's governmental funds reported combined ending fund balance of $2,960,239. Of this balance, $1,000,342 was unassigned and available for spending at the government's discretion.

- The general fund unassigned fund balance is $1,000,342 which includes $467,506 set aside for working capital, $574,692 set aside into a Corporate Reserve Fund which results in a deficit of $41,856 for the remaining unassigned fund balance. The remaining unassigned fund balance deficit is a result unexpected expenses and revenue losses due to the COVID-19 pandemic. The total general fund unassigned fund balance at year end is equal to 37.19% of total general fund expenditures and transfers out.

- Net position decreased by $1,356,031 for 2021 as compared to a decrease of $815,814 for 2020.

- The general fund decreased by $46,107 for 2021 as compared to a decrease of $141,625 for 2020. The Village did budget the use of fund balance in the amount of $240,000; however, the Village only used $8,470 of contingency funds in 2021. The decrease in fund balance was a result of falling interest rates which greatly decreased interest revenue, an economic effect of the COVID-19 pandemic.

Overview of the Financial Statements

The information in this discussion and analysis is intended to serve as an introduction to the Village of Thiensville's basic financial statements. The Village of Thiensville's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements (Pages 14-15)

The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private sector business.

The statement of net position presents information on all of the Village's assets, liabilities and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The statement of activities presents information showing how the Village's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., sick pay benefits and other long-term liabilities).

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include general government, public safety, health and sanitation, highway and transportation, library and park. The business-type activities of the Village include a Sewer Utility.

Fund Financial Statements

A "fund" is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories; governmental funds, proprietary funds and fiduciary funds.

Governmental Funds (Pages 16– 21)

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the financial year. Such information may be useful in evaluating the Village's near-term financing requirements.

Because of the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village currently has 11 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Capital Improvement Fund which are considered to be major funds.

Data from the other nine funds are combined into a single, aggregate presentation under the heading "Nonmajor Governmental Funds." Individual fund data for each of these non-major governmental funds is provided in the form of "combining statement" elsewhere in this report.

Proprietary Funds (Pages 22 – 25)

The Village maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Village uses an enterprise fund to account for its Sewer Utility.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Sewer Utility which is considered to be a major fund of the Village of Thiensville.

Fiduciary Fund (Pages 26 - 27)

Custodial funds are used to account for assets held for the benefit of parties outside the government. These funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Village's operations. The Village maintains a custodial fund, the Tax Collection Fiduciary Fund which records the tax roll and tax collections for other taxing jurisdictions within the Village.

Notes to the Financial Statements (Pages 28 – 53)

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information (Pages 54 - 57)

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's compliance with its adopted budgets for the general fund and major special revenue funds.

Supplementary Information (Pages 58 – 65)

The combining statements referred to earlier in connection with nonmajor governmental funds and detailed schedules of revenues and expenditures of the general fund compared to budget is presented immediately following the required supplementary information.

Government-Wide Financial Analysis

The Village's total net position exceeded liabilities by $21,146,304 at the close of 2021. The largest segment of net position (84.4%) is the Village's net investment in capital assets. The Village reports land, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures and infrastructure.

Village of Thiensville's Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current & other assets	$ 7,452,762	$ 6,431,436	$ 1,192,245	$ 1,277,837	$ 8,645,007	$ 7,709,273
Capital assets	12,633,954	13,501,066	5,206,446	5,273,361	17,840,400	18,774,427
Total assets	20,086,716	19,932,502	6,398,691	6,551,198	26,485,407	26,483,700
Pension related amounts	1,025,367	727,131	38,692	20,918	1,064,059	748,049
Total deferred outflows of resources	1,025,367	727,131	38,692	20,918	1,064,059	748,049
Long term liabilities outstanding	1,056,466	1,194,151	-	-	1,056,466	1,194,151
Other liabilities	1,497,517	201,990	62,719	5,825	1,560,236	207,815
Total liabilities	2,553,983	1,396,141	62,719	5,825	2,616,702	1,401,966
Unearned revenues	2,389,364	2,378,146	-	-	2,389,364	2,378,146
Pension related amounts	1,349,952	927,776	47,144	21,526	1,397,096	949,302
Total deferred inflows of resources	3,739,316	3,305,922	47,144	21,526	3,786,460	3,327,448
Net Position:						
Net investment in capital assets	12,633,954	12,971,066	5,206,446	5,273,361	17,840,400	18,244,427
Restricted	1,200,378	573,254	270,333	220,117	1,470,711	793,371
Unrestricted	984,452	2,413,250	850,741	1,051,287	1,835,193	3,464,537
Total net position	$ 14,818,784	$ 15,957,570	$ 6,327,520	$ 6,544,765	$ 21,146,304	$ 22,502,335

Net position decreased by $1,356,031 in 2021. In a time where local municipalities are strained by state levy limits the Village maintained its strong financial position and provided its residents and businesses with the same high level of service. The majority of the decrease in net position is attributed to the decline in interest revenue from diminishing interest rates, the prepayment of special assessment B-Bonds, continued property purchases in TIF #2, a developer incentive to redevelop a site with a long-time vacant building, and Phase III of the sewer interceptor repairs.

Village of Thiensville's Statement of Activities

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program revenues						
Charges for services	$ 418,748	$ 364,293	$ 1,094,636	$ 1,067,244	$ 1,513,384	$ 1,431,537
Operating grants and contributions	270,984	299,624	-	-	270,984	299,624
Capital grants and contributions	67,399	88,701	-	-	67,399	88,701
General revenues						-
General taxes	2,371,749	2,363,500	-	-	2,371,749	2,363,500
Taxes generated from TID increment	-	-	-	-	-	-
Intergovernmental revenues						
not restricted to specific programs	260,783	118,074	-	-	260,783	118,074
Public gifts and grants	7,445	1,703	-	-	7,445	1,703
Investment income	12,987	37,311	3,717	9,914	16,704	47,225
Miscellaneous	145,375	59,727	-	-	145,375	59,727
	3,555,470	3,332,933	1,098,353	1,077,158	4,653,823	4,410,091
Expenses						
General government	681,301	660,923	-	-	681,301	660,923
Public safety	1,495,160	1,580,246	-	-	1,495,160	1,580,246
Public works	1,690,801	1,308,382	-	-	1,690,801	1,308,382
Health and human services	50,310	34,821	-	-	50,310	34,821
Culture, recreation and education	320,252	378,313	-	-	320,252	378,313
Conservation and development	440,148	-	-	-	440,148	-
Interest and fiscal charges	16,284	8,682	-	-	16,284	8,682
Sewer Utility	-	-	1,315,598	1,254,538	1,315,598	1,254,538
	4,694,256	3,971,367	1,315,598	1,254,538	6,009,854	5,225,905
Decrease in net position						
position before transfers	(1,138,786)	(638,434)	(217,245)	(177,380)	(1,356,031)	(815,814)
Transfers	-	-	-	-	-	-
Decrease in net position	(1,138,786)	(638,434)	(217,245)	(177,380)	(1,356,031)	(815,814)
Net position - beginning	15,957,570	16,596,004	6,544,765	6,722,145	22,502,335	23,318,149
Net position - ending	$ 14,818,784	$ 15,957,570	$ 6,327,520	$ 6,544,765	$ 21,146,304	$ 22,502,335

Governmental Activities

Governmental activities decreased the Village's net position by $1,138,786. The decrease in net position greatly results from the nosedive in interest rates, the prepayment of special assessment B-Bonds, an unbudgeted developer incentive for a long time vacant building that needed excessive asbestos remediation in the heart of the Village, along with the purchase and demolition of property within the newly created TIF District #2. Taxes accounted 66.7% of the Village's total revenue. Charges for Services increased by $54,455 as building permits and recycling proceeds are on the rise, along with citation revenue getting closer to pre-pandemic amounts. Operating Grants & Contributions decreased by $20,107 as the Village continues to receive less and less state General Transportation Aid. The Village received a WI DNR grant advance for the Village Park boat launch improvement project in 2020, the remainder of this grant was received in 2021 which accounts for the $15,814 decrease to Capital Grants & Contributions compared to last year. Investment income decreased by 65.2% for 2021, as interest rates tanked due to economic uncertainty from the COVID-19 pandemic.

The Village contracts with many services it provides, including attorney, engineer and inspection services and does not have large fixed personnel and assets costs allowing flexibility in times of market change.

The Village continues to focus on the various capital needs including planning for future road improvement projects and continued enhancements to Village Park. In 2021, the Village incentivized the remediation and demolition of a long vacant building on Green Bay Road. This site will be redeveloped to add 16 single family homes to Village.

Funds continue to be budgeted for police, fire and public works equipment replacement. The Village of Thiensville budgets over several years for the capital improvements and equipment and then utilizes multi-year budgets to complete the project.

The Village continues to consider programs jointly with the City of Mequon. Areas of mutual cooperation include the school district, library, fish ladder, dam, historical society, municipal water, paramedic program, topographical maps, emergency sirens, sewer interceptor repair, accommodating a request for sanitary sewer extension to a City of Mequon condominium development and the School Resource Officer program. In December of 2021, the Village and the City of Mequon entered into a Memorandum of Understanding to form a joint working group that will establish a framework by which both fire departments could consolidate into a unified entity that is governed by a combined governing board.

Tax Incremental District No. 2 was created in 2020 with hopes revitalize the blighted area surrounding the intersection of North Main Street and East Freistadt Road. The Village projects that approximately $35 million of new land and improvement values will result from the redevelopment within the district. As part of the plan to redevelop this area, the Village has been successful in the purchasing two parcels within the district.

Financial Analysis of the Government's Funds

Governmental Funds

As of December 31, 2021, the Village of Thiensville's governmental funds reported combined ending fund balances of $2,960,239, an increase of $522,429. Due to the large amount of special projects that have "fluid" fund balances, the combined fund balances fluctuate dramatically year to year.

The general fund balance is $1,385,053. Of this amount, $91,575 is nonspendable, $153,136 is committed for compensated balances due to Village employees, $140,000 is assigned to the 2022 budget and $1,000,342 is unassigned. Included in unassigned fund balance, $467,506 is set aside for working capital and $574,692 is set aside into a Corporate Reserve Fund. The remaining unassigned balance is available for future uses at the Village's discretion.

Proprietary Funds

The Sewer Utility fund decreased $217,245. The Village has taken aggressive steps and investment over the past 20 years to solve sanitary sewer problems within its boundaries, which include mainline rehabilitation and a manhole rehabilitation program. Annual inspection the manholes and annual televising will maintain the Village's excellent system. This program has received accolades from the Milwaukee Metropolitan Sewerage District. Mequon-Thiensville Phase III Interceptor repairs were completed in 2021, of which the Village was responsible for 33.65% of the project. In 2018, the Village has approved the request for a City of Mequon condominium development to connect to the Village's sanitary sewer system. Construction of this development began in 2019 and is ongoing. The sewer utility has an unrestricted net position of $850,741.

General Fund Budgetary Highlights

The year end results of operations compared to the 2021 budget for the Village of Thiensville show that revenues were $64,512 less than budgeted and the expenditures were $167,943 less than budgeted. The majority of the decrease in revenues was due to the continued decline in interest rates, while the majority of the variance to budget in expenditures was due to favorable insurance rates as a result of the Village having few claims along with not expending funds budgeted as contingency.

Capital Assets and Debt Administration

Capital Assets

The Village's investment in capital assets for its governmental and business-type activities as of December 31, 2021 amounts to $17,840,400 (net of accumulated depreciation) $934,027 less than the 2021 balance.

Village of Thiensville's Capital Assets

	Net of Depreciation					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	$ 416,177	$ 416,177	$ -	$ -	$ 416,177	$ 416,177
Construction in progress	380,801	1,318,950	9,919	-	390,720	1,318,950
Intangible and other	78,213	60,122	27,486	37,548	105,699	97,670
Buildings and structures	1,275,890	1,311,058	317,823	332,929	1,593,713	1,643,987
Improvements other than buildings	1,123,885	1,208,102	-	-	1,123,885	1,208,102
Machinery, equipment and vehicles	1,532,875	1,558,626	217,347	230,022	1,750,222	1,788,648
Furniture and fixtures	29,054	30,021	8,545	-	37,599	30,021
Infrastructure	7,797,059	7,598,010	4,625,326	4,672,862	12,422,385	12,270,872
	$ 12,633,954	$ 13,501,066	$ 5,206,446	$ 5,273,361	$ 17,840,400	$ 18,774,427

Additional information on the Village's capital assets can be found in Note 3 on pages 41 - 42 of this report.

Long-Term Debt

At the end of the current fiscal year, the Village had total debt outstanding of $2,160,000. In 2021, the Village issued a taxable bond anticipation note in the amount of $1,255,000 for the acquisition and remediation of property in Tax Incremental District #2. Total general obligation debt outstanding as of December 31, 2021 was $905,000.

Village of Thiensville's Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Special assessment B bonds	$ -	$ 90,000	$ -	$ -	$ -	$ 90,000
Promissory Notes	905,000	905,000	-	-	905,000	905,000
Other bonds or notes or loans payable	1,255,000	-	-	-	1,255,000	-
	$ 2,160,000	$ 995,000	$ -	$ -	$ 2,160,000	$ 995,000

Additional information on the Village's long-term debt can be found in Note 3 on pages 43 - 44 of this report.

The Village of Thiensville paid the entire prior service cost for the Wisconsin Retirement Fund in 2004.

In 2013, the Village borrowed Special Assessment B Bonds on behalf of the Laurel Acres Water Distribution System (LAWDS). The Wisconsin Department of Natural Resources ordered the Water Co-op to repair or replace the system due to an elevated level of arsenic in the wells. The 92 property owners of LAWDS were having difficulty funding the project and approached the Village to allow the property owners to pay their costs through the special assessment process over a 10-year period. Four adjacent property owners also elected to connect. The Village was able to pay-off the outstanding Special Assessment B bond balance for LAWDS ahead of schedule in 2021. These payments resulted in a savings of over $1,800 in interest expense.

In 2020, the Village issued two promissory notes for the purchase of property and the construction of the Buntrock watermain in the amounts of $375,000 and $530,000, respectively.

The Village has reviewed its liability under GASB 45 for post-retirement benefits other than pension and determined that none existed. The Village has a Sick Leave Benefit (sick leave conversion for post-employment health insurance) fully funded in the accrued compensated balances account. In addition, past history indicates that once the employee utilizes this benefit that the employee finds alternative insurance options due to the high cost of the employer plan to the retiree. In 2020, the Village contracted an actuary to review post-retirement benefits, the determination was that these benefits are not material.

Economic Factors and Next Year's Budgets and Rates

The Village of Thiensville is a small community, 1.1 square miles with a population of 3,290 people just north of the City of Milwaukee allowing residents access to big city opportunities and a small town environment. Thiensville boasts of the walkability not only in the downtown area but in the outlying subdivisions. The Village provides residents and businesses with 24 hour public safety services through a full-time police force of 8 sworn officers and paid-on-call fire and paramedic level emergency medical department. The Village also has a well maintained road system, sanitary sewer system, and park facilities. Recreation activities are provided by the Mequon-Thiensville School District.

Thiensville is a fully-developed community with equalized valuation of $409,868,800. Residential properties comprise of 79% of real property values. The average equalized value of a single family residence in Thiensville is $271,206. Due to the high desirability and low housing stock in this area, the Village continues to have a very strong housing market and sees rising home values with investment in residential properties through remodeling. In 2020, the Village incentivized a new residential development that will save and restore a historic building along with adding 10 new construction single family homes to an existing neighbor. The majority of these new homes are already either occupied or under construction, the Village expects the few remaining lots to be completed by the end of 2022. Additionally, in 2021 the Village incentivized the demolition and remediation of a long vacant building that had incredible amounts of asbestos. This site will be redeveloped into a "pocket neighborhood" adding 16 single family homes to the Village.

In December 2021, the Village Board approved a Memorandum of Understanding (MOU) with the City of Mequon to examine the feasibility of combining our two fire departments. The MOU formed a Joint Working Group that comprised of both communities chief elected officials and key personnel to establish a framework for creating a new joint fire department. The Joint Working Group negotiated and drafted an intergovernmental agreement for the formation of the Southern Ozaukee Fire and Emergency Medical Services Department. Both the City of Mequon and the Village of Thiensville formally approved the agreement in April 2022 and May 2022, respectively. Beginning July 1, 2022 the two departments will work together operationally and operate under joint command. The newly created organization will begin January 1, 2023 with its own budget separate from both municipalities.

The Village's 2022 operating and capital budget continues to provide for the same level of services and provide funding of these operations with a stable tax levy. The 2022 budget included a tax levy increase of $13,418. The Village's 2022 budget once again qualifies the Village to receive payment under the State's Expenditure Restraint Program.

The Village's water needs are mainly served by private wells or water co-ops using wells. In 2012 and 2013, the number of homes reliant upon water co-ops decreased by 179. The remaining two water co-ops are evaluating the possibility of converting to municipal water through the special assessment process in the future. In 2015, the Main Street and Green Bay Road water main project was completed and now provides municipal water to a majority of the Village businesses. In 2020, the Village under the intergovernmental agreement with the City of Mequon, expedited the betterment of service Buntrock watermain loop. Completion of this loop, strengthened the water system and provided municipal water to the new development on Orchard Street. Upon completion in 2021, the watermain was contributed to the City of Mequon's Water Utility. The Water Utility, under the intergovernmental agreement, has until December 31, 2023 to reimburse the Village for the construction of this project. Lake Michigan water is available through a franchise agreement with the Mequon Water Utility.

Requests for Information

This financial report is designated to provide a general overview and a supplement to the Village's Financial Statements, of the Village of Thiensville's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Village Administrator of the Village of Thiensville, 250 Elm Street, Thiensville, WI 53092.

BASIC FINANCIAL STATEMENTS

Statement of Net Position
December 31, 2021

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	$ 1,920,483	$ 673,394	$ 2,593,877
Receivables (net)	3,952,116	224,795	4,176,911
Inventories and prepaid items	51,055	23,723	74,778
Equity interest in joint library	280,439	-	280,439
Land held for resale	647,000	-	647,000
Restricted assets:			
Cash and investments	-	233,825	233,825
Net pension asset	601,669	36,508	638,177
Capital assets (net of accumulated depreciation):			
Land	416,177	-	416,177
Intangibles	12,925	-	12,925
Construction in progress	380,801	9,919	390,720
Other capital assets	47,197	-	47,197
Other capital assets, net of depreciation	11,776,854	5,196,527	16,973,381
Total assets	20,086,716	6,398,691	26,485,407
Deferred Outflows of Resources			
Pension related amounts	1,025,367	38,692	1,064,059
Total deferred outflows of resources	1,025,367	38,692	1,064,059
Liabilities, Deferred inflows of Resources and Net Position			
Liabilities			
Accounts payable and accrued liabilities	200,859	62,719	263,578
Noncurrent liabilities:			
Due within one year	1,296,658	-	1,296,658
Due in more than one year	1,056,466	-	1,056,466
Total liabilities	2,553,983	62,719	2,616,702
Deferred Inflows of Resources			
Unearned revenues	2,389,364	-	2,389,364
Pension related amounts	1,349,952	47,144	1,397,096
Total deferred inflows of resources	3,739,316	47,144	3,786,460
Net Position			
Investment in capital assets	12,633,954	5,206,446	17,840,400
Restricted for:			
Pension	601,669	36,508	638,177
TIF activities	426,323	-	426,323
Park improvements	85,500	-	85,500
Debt service	45,215	-	45,215
Donations and grants	41,671	-	41,671
Equipment replacement	-	233,825	233,825
Unrestricted	984,452	850,741	1,835,193
Total net position	$ 14,818,784	$ 6,327,520	$ 21,146,304

See notes to financial statements

Village of Thiensville

Statement of Activities
Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Business-Type Activities	Net (Expenses) Revenues and Changes in Net Position: Total
Governmental activities:							
General government	$ 681,301	$ 83,573	$ -	$ -	$ (597,728)	$ -	$ (597,728)
Public safety	1,495,160	286,310	21,243	-	(1,187,607)	-	(1,187,607)
Public works	1,690,801	24,085	211,073	67,399	(1,388,244)	-	(1,388,244)
Health and human services	50,310	11,990	9,536	-	(28,784)	-	(28,784)
Culture, education and recreation	320,252	10,290	29,132	-	(280,830)	-	(280,830)
Conservation and development	440,148	2,500	-	-	(437,648)	-	(437,648)
Interest and fiscal charges	16,284	-	-	-	(16,284)	-	(16,284)
Total governmental activities	4,694,256	418,748	270,984	67,399	(3,937,125)	-	(3,937,125)
Business-type activities:							
Sewer Utility	1,315,598	1,094,636	-	-	-	(220,962)	(220,962)
Total business-type activities	1,315,598	1,094,636	-	-	-	(220,962)	(220,962)
Total	$ 6,009,854	$ 1,513,384	$ 270,984	$ 67,399	(3,937,125)	(220,962)	(4,158,087)
General Revenues							
Taxes							
Property taxes, levied for general purposes					2,371,749	-	2,371,749
Intergovernmental revenues not restricted to specific programs					260,783	-	260,783
Public gifts and grants					7,445	-	7,445
Investment income					12,987	3,717	16,704
Miscellaneous					145,375	-	145,375
Total general revenues					2,798,339	3,717	2,802,056
Change in net position					(1,138,786)	(217,245)	(1,356,031)
Net Position, Beginning					15,957,570	6,544,765	22,502,335
Net Position, Ending					$ 14,818,784	$ 6,327,520	$ 21,146,304

See notes to financial statements

Village of Thiensville

Balance Sheet
Governmental Funds
December 31, 2021

	General	Special Revenue Fund: Tax Incremental District #2	Capital Projects Fund: Capital Improvement Fund
Assets			
Cash and investments	$ 322,873	$ 465,246	$ 674,244
Receivables:			
Taxes	2,992,608	-	445,589
Accounts (net)	35,228	-	67,399
Special assessments	-	-	179,171
Loans	34,250	-	-
Inventory and prepaid items	49,835	-	-
Total assets	$ 3,434,794	$ 465,246	$ 1,366,403
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	$ 72,571	$ 38,923	$ 14,953
Accrued liabilities	32,306	-	-
Total liabilities	104,877	38,923	14,953
Deferred Inflows of Resources			
Unavailable revenues	-	-	224,760
Unearned revenues	1,944,864	-	400,000
Total deferred inflows of resources	1,944,864	-	624,760
Fund Balances			
Nonspendable	91,575	-	-
Restricted	-	426,323	-
Committed	153,136	-	-
Assigned	140,000	-	726,690
Unassigned	1,000,342	-	-
Total fund balances	1,385,053	426,323	726,690
Total liabilities, deferred inflows of resources and fund balances	$ 3,434,794	$ 465,246	$ 1,366,403

See notes to financial statements

Total Nonmajor Governmental Funds	Total
$ 458,120	$ 1,920,483
63,034	3,501,231
118,174	220,801
16,663	195,834
-	34,250
1,220	51,055
$ 657,211	$ 5,923,654
$ 40,830	$ 167,277
1,276	33,582
42,106	200,859
148,432	373,192
44,500	2,389,364
192,932	2,762,556
1,220	92,795
137,189	563,512
283,764	436,900
-	866,690
-	1,000,342
422,173	2,960,239
$ 657,211	$ 5,923,654

See notes to financial statements

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2021

Total Fund Balances, Governmental Funds	$ 2,960,239
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds.	12,633,954
Land held for resale does not relate to current financial resources and is not reported in the governmental funds.	647,000
Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.	373,192
The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	601,669
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	1,025,367
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(1,349,952)
Equity in joint library.	280,439
Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and notes payable	(2,160,000)
Compensated absences	(193,124)
Net Position of Governmental Activities	$ 14,818,784

See notes to financial statements

Village of Thiensville

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2021

		Special Revenue Fund	Capital Projects Fund
	General	Tax Incremental District #2	Capital Improvement Fund
Revenues			
Taxes	$ 1,929,749	$ -	$ 400,000
Special assessments	-	-	47,762
Intergovernmental	342,365	-	67,399
Licenses and permits	116,087	-	-
Fines, forfeitures and penalties	30,171	-	-
Public charges for services	44,571	-	-
Intergovernmental charges for services	40,000	-	-
Investment income	5,643	-	7,822
Miscellaneous revenues	40,363	-	13,359
Total revenues	2,548,949	-	536,342
Expenditures			
Current:			
General government	476,354	24,393	-
Public safety	1,304,577	-	-
Public works	608,957	-	-
Health and human services	2,500	-	-
Culture, recreation and education	274,402	-	-
Conservation and development	-	773,578	-
Capital outlay	-	-	380,452
Debt service:			
Principal	-	-	-
Interest and fiscal charges	13,728	27,989	-
Total expenditures	2,680,518	825,960	380,452
Excess (deficiency) of revenues over expenditures	(131,569)	(825,960)	155,890
Other Financing Sources (Uses)			
Transfers in	95,046	-	51,272
Transfers out	(9,584)	-	-
Debt issued	-	1,255,000	-
Total other financing sources (uses)	85,462	1,255,000	51,272
Net change in fund balances	(46,107)	429,040	207,162
Fund Balances (Deficit), Beginning	1,431,160	(2,717)	519,528
Fund Balances, Ending	$ 1,385,053	$ 426,323	$ 726,690

See notes to financial statements

Total Nonmajor Governmental Funds	Total
$ 45,000	$ 2,374,749
42,614	90,376
163,545	573,309
-	116,087
-	30,171
170,819	215,390
-	40,000
3,027	16,492
113,424	167,146
538,429	3,623,720
924	501,671
241,568	1,546,145
25,992	634,949
-	2,500
50,413	324,815
-	773,578
57,908	438,360
90,000	90,000
2,556	44,273
469,361	4,356,291
69,068	(732,571)
-	146,318
(136,734)	(146,318)
-	1,255,000
(136,734)	1,255,000
(67,666)	522,429
489,839	2,437,810
$ 422,173	$ 2,960,239

See notes to financial statements

Village of Thiensville

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2021

Net Change in Fund Balances, Total Governmental Funds	$	522,429
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities.		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		438,360
Some items reported as expenditures were capitalized		74,359
Depreciation is reported in the government-wide financial statements		(409,812)
Net book value of assets retired		(970,019)
Land held for resale		
Land purchased for resale		500,000
Cost of land held for resale written down to net realizable value		(228,000)
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		
Special assessments and interest		(93,880)
Ambulance receivables		26,964
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Debt issued		(1,255,000)
Principal repaid		90,000
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Compensated absences		6,027
Net pension asset		291,661
Deferred outflows of resources related to pension		298,236
Deferred inflows of resources related to pension		(422,176)
The proportionate share of the change in net position related to joint ventures reported in the statement of activities neither provides nor uses current financial resources and is not reported in the fund financial statements.		(7,935)
Change in Net Position of Governmental Activities	$	(1,138,786)

Village of Thiensville

Statement of Net Position
Proprietary Fund
December 31, 2021

	Sewer Utility
Assets	
Current assets:	
Cash and investments	$ 673,394
Receivables:	
Customer accounts receivable	188,699
Tax roll receivable	33,867
Accrued interest	2,229
Prepaid items	23,723
Total current assets	921,912
Noncurrent assets:	
Restricted assets:	
Cash and investments	233,825
Net pension asset	36,508
Capital assets:	
Construction in progress	9,919
Organization	7,779,601
Less accumulated depreciation/amortization	(2,583,074)
Total noncurrent assets	5,476,779
Total assets	6,398,691
Deferred Outflows of Resources	
Pension related amounts	38,692
Total deferred outflows of resources	38,692
Liabilities	
Current liabilities:	
Accounts payable	60,848
Accrued liabilities	1,871
Total liabilities	62,719
Deferred Inflows of Resources	
Pension related amounts	47,144
Total deferred inflows of resources	47,144
Net Position	
Investment in capital assets	5,206,446
Restricted for:	
Equipment replacement	233,825
Pension	36,508
Unrestricted net position	850,741
Total net position	$ 6,327,520

See notes to financial statements

Village of Thiensville

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
Year Ended December 31, 2021

	Sewer Utility
Operating Revenues	
Public charges for services	$ 1,085,887
Other operating revenue	8,749
Total operating revenues	1,094,636
Operating Expenses	
Operation and maintenance	1,222,169
Depreciation/amortization expense	93,429
Total operating expenses	1,315,598
Operating loss	(220,962)
Nonoperating Revenues	
Investment income	3,717
Total nonoperating revenues	3,717
Change in net position	(217,245)
Net Position, Beginning	6,544,765
Net Position, Ending	$ 6,327,520

See notes to financial statements

Village of Thiensville

Statement of Cash Flows
Proprietary Fund
Year Ended December 31, 2021

	Sewer Utility
Cash Flows From Operating Activities	
Received from customers	$ 1,116,198
Paid to suppliers for goods and services	(1,109,819)
Paid to employees for services	(98,180)
Net cash flows from operating activities	(91,801)
Cash Flows From Investing Activities	
Investment income	6,237
Net cash flows from investing activities	6,237
Cash Flows From Noncapital Financing Activities	
Acquisition and construction of capital assets	(26,514)
Net cash flows from capital and related financing activities	(26,514)
Net change in cash and cash equivalents	(112,078)
Cash and Cash Equivalents, Beginning	1,019,297
Cash and Cash Equivalents, Ending	$ 907,219

See notes to financial statements

Village of Thiensville

Statement of Cash Flows
Proprietary Fund
Year Ended December 31, 2021

	Sewer Utility
Reconciliation of Operating Loss to Net Cash Flows From Operating Activities	
Operating loss	$ (220,962)
Adjustments to reconcile operating loss to net cash flows from operating activities:	
Depreciation	93,429
Changes in assets and liabilities:	
Customer accounts receivable	16,945
Other accounts receivable	4,617
Prepaids	(20,940)
Accounts payable	56,526
Other current liabilities	368
Pension related deferrals and liability	(21,784)
Net cash flows from operating activities	$ (91,801)
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds	
Cash and investments	$ 673,394
Restricted cash and investments	233,825
Cash and cash equivalents	$ 907,219

Noncash Capital and Related Financing Activities

None

See notes to financial statements

Village of Thiensville

Statement of Fiduciary Net Position
December 31, 2021

	Custodial Fund
Assets	
Cash and investments	$ 4,233,310
Total assets	4,233,310
Liabilities	
Due to other governments	4,233,310
Total liabilities	4,233,310
Net Position	
Total net position	$ -

See notes to financial statements

Village of Thiensville

Statement of Changes in Fiduciary Net Position
Year Ended December 31, 2021

	Custodial Fund
Additions	
Tax collections	$ 3,294,961
Total additions	3,294,961
Deductions	
Payments to overlying districts	3,294,961
Total deductions	3,294,961
Change in fiduciary net position	-
Net Position, Beginning	-
Net Position, Ending	$ -

See notes to financial statements

Index to Notes to Financial Statements
December 31, 2021

1. Summary of Significant Accounting Policies

The accounting policies of the Village of Thiensville, Wisconsin (the Village) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the Village. The reporting entity for the Village consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The Village has not identified any organizations that meet this criteria.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Village does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the Village are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type and

b. The same element of the individual governmental or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

General Fund

General Fund accounts for the Village's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Special Revenue Fund

Tax Incremental District #2 - Special Revenue Fund is used to account for and report grants and local revenues legally restricted or committed to supporting expenditures for the tax incremental district program.

Capital Projects Fund

Capital Improvement - Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets for the capital improvement program.

Enterprise Fund

The Village reports the following major enterprise fund:

Sewer Utility accounts for operations of the Sewer system.

The Village reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Stormwater Management Fund
Fire Equipment Replacement Fund
Act 102 Fund
Park Improvement Fund
Police Donation Fund
Fire Donation Fund
Old Village Hall Fund
ARPA Fund

Debt Service Funds

Debt Service Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs.

Laurel Acres Special Assessment B Bond Fund
Century Estates Special Assessment B Bond Fund

In addition, the Village reports the following fund types:

Custodial Fund

Custodial Funds are used to account for and report assets controlled by the Village and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Tax Collection Fund

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Village's sewer and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Village is entitled the resources and the amounts are available. Amounts owed to the Village which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the sewer are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the Village considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of Village funds is restricted by Wisconsin state statutes. Available investments are limited to:

a. Time deposits in any credit union, bank, savings bank or trust company.

b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.

c. Bonds or securities issued or guaranteed by the federal government.

d. The local government investment pool.

e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

g. Repurchase agreements with public depositories, with certain conditions.

The Village has adopted an investment policy. That policy contains the following additional guidelines for allowable investments. Not more than $500,000 shall be deposited in any one public depository, unless specifically authorized by the Board of Trustees. Village funds may be invested in certificates of deposit maturing within 3 years or less. A maximum of $500,000 may be invested in each institution unless the certificate is collateralized by U.S. Government or U.S Government Agency securities having a market value of 110 percent of the certificate or collateralization shall have been waived by the Board of Trustees.

No policy exists for the following risks:

Credit risk

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2021, the fair value of the Village 's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3 for further information.

Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Village, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of fiduciary net position.

Property tax calendar - 2021 tax roll:

Lien date and levy date	December 2021
Tax bills mailed	December 2021
Payment in full, or	January 31, 2022
First installment due	January 31, 2022
Second installment due	July 31, 2022
Personal property taxes in full	January 31, 2022
Tax sale, 2021 delinquent real estate taxes	October 2024

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the County, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the sewer utility because they have the right by law to place substantially all delinquent bills on the tax roll and other delinquent bills are generally not significant.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

Inventories and Prepaid Items

Governmental fund inventories, if material, are recorded at cost based on the FIFO method using the consumption method of accounting. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties.

Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than $1,000 general capital assets and $5,000 for infrastructure assetsand an estimated useful life in excess of 1 year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead and an allowance for the cost of funds used during construction when significant. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation and amortization reflected in the statement of net position. Depreciation and amortization is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	20-40	Years
Land Improvements	20-30	Years
Machinery and Equipment	2-25	Years
Utility System	50-125	Years
Infrastructure	50-100	Years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements and are payable with expendable resources.

The Village provides postemployment health insurance benefits for all eligible employees. Employees who leave active duty due to retirement, service disability or death are eligible to receive this benefit. The benefits are based on employee benefit policies of the Village. Employees receive sick leave termination benefit days as an incentive to maintain a good record for the use of sick leave days. Sick leave termination benefit days are accrued to employees based upon the number of sick days used by the employee in the prior year. Employees hired prior to September 20, 2011 are not limited to the number of sick leave termination benefit days they may accrue and be paid. Employees hired after September 19, 2011 are limited to 90 sick leave termination benefit days they may accrue and be paid. The cost of those premiums is recognized as an expenditure as the premiums are paid. The entire cost is paid by the Village. Funding for those costs is provided out of the current operating budget of the Village. The contributions are financed an a pay as you go basis. Total expenditures for such premiums during the year were not material. There are 19 employees currently eligible to receive benefits.

The Village has committed fund balance in the General Fund to fully fund the outstanding compensated absences.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2021, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation/amortization and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Village Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village Board that originally created the commitment.

d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Village Board has, by resolution, adopted a financial policy authorizing the Administrator to assign amounts for a specific purpose. Assignments may take place after the end of the reporting period.

e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The Village considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Village would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Ordinance No. 2006-03 establishes two reserve funds, the Corporate Reserve Fund and the Tax Stabilization Fund. The Corporate Reserve Fund is maintained at an amount not less than 20 percent of the current year operating budget. The Tax Stabilization Fund does not have a minimum balance requirement. The annual excess of the current year operating budget is first placed in the Corporate Reserve Fund to maintain the minimum balance with the remainder then divided between the two funds by a vote of the Village board. The purpose of the Corporate Reserve fund is to maintain a working capital reserve and to provide for unanticipated expenses of a non-recurring nature. The Corporate Reserve Fund is also available for interfund loans to all other funds of the Village. The balance in the Corporate Reserve Fund at year end is $574,692. The purpose of the Tax Stabilization Fund is to reduce the levy for the operating budget. The Village board may apply up to 10 percent of this fund toward the reduction of the tax levy without a public hearing and by majority vote of the Village board. Amounts greater than 10 percent may be applied toward the reduction of the tax levy with a public hearing and the approval of the Village board by a 2/3 vote. The balance in the Tax Stabilization Fund at year end is $-0-. On October 19, 2015, the Village board by resolution, transferred the balance in the Tax Stabilization Fund to the Capital Improvement Fund to help fund the Main Street Water Main Project. Amounts are included with unassigned fund balance of the general fund. Due to the unforeseen impact of the state shut down in response to COVID-19 the Village was out of compliance with this policy. The Village intends to replenish these reserves with monies to be received from the American Recovery Program. This type of instance is exactly what these reserves were intended to be used for.

Resolution No. 1986-22 establishes a Working Capital Fund equivalent to one sixth of the average of the annual budgets for the previous three years. The balance in the Working Capital Fund at year end is $467,506. This amount is included with unassigned fund balance in the general fund.

See Note 3 for further information.

Pension

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Basis for Existing Rates

Sewer Utility

Rates for the Sewer Utility were approved by the Village board on November 16, 2020.

Land Held for Resale

To further its objectives, the Village may purchase and hold property for resale. This property is reported as an asset and is valued at the lower of cost or estimated net realizable value.

2. Stewardship, Compliance and Accountability

Budgetary Information

A budget has been adopted for the General Fund, Stormwater Management Fund, Tax Increment District #2 Fund, Fire Equipment Replacement Fund, Capital Improvements Fund, Old Village Hall Fund, Century Estates Special Assessment B Bond Debt Service Fund, Laurel Acres Special Assessment B Bond Debt Service Fund and Sewer Fund. A budget has not been formally adopted for Police Donation Fund, Fire Donation Fund, Act 102 Fund and ARPA Fund. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

Excess Expenditures Over Budget

Funds	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
Special Revenue, Tax Incremental District #2	$ 25,000	$ 825,960	$ 800,960
Special Revenue, Park Improvement Fund	40,000	48,380	8,380

The Village controls expenditures at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the Village's year-end budget to actual report.

Limitations on the Village's Tax Levy

Wisconsin law limits the Village's future tax levies. Generally the Village is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the Village's equalized value due to new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The Village is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

3. Detailed Notes on All Funds

Deposits and Investments

The Village's deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 6,768,122	$ 7,163,532	Custodial credit risk
LGIP	292,390	292,390	Credit risk
Petty cash	500	-	N/A
Total deposits and investments	$ 7,061,012	$ 7,455,922	

Reconciliation to financial statements

Per statement of net position:	
Unrestricted cash and investments	$ 2,593,877
Restricted cash and investments	233,825
Custodial Fund	4,233,310
Total deposits and investments	$ 7,061,012

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts (including NOW accounts) and $250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of $400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has not been considered in computing custodial credit risk.

The Village maintains collateral agreements with its banks. At December 31, 2021, the banks had pledged various government securities in the amount of $6,148,813 to secure the Village's deposits.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Village's deposits may not be returned to the Village.

As of December 31, 2021, $6,437,207 of the Village's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$ 288,394
Uninsured and collateral held by the pledging financial institution's trust department or agent not in the Village's name	6,148,813
Total	$ 6,437,207

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Village had investments in the external Wisconsin Local Government Investment Pool which is not rated.

See Note 1 for further information on deposit and investment policies.

Receivables

All of the receivables on the balance sheet are expected to be collected within one year, except for special assessments and loans.

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unearned	Unavailable
Property taxes receivable for subsequent year	$ 2,389,364	$ -
Special assessments not yet due	-	259,957
Ambulance receivables	-	113,235
Total unearned/unavailable revenue for governmental funds	$ 2,389,364	$ 373,192

Restricted Assets

The following represent the balances of the restricted assets:

Equipment Replacement Account

The sewer utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

Net Pension Asset

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated / amortized:				
Land	$ 416,177	$ -	$ -	$ 416,177
Construction in progress	1,318,950	14,891	953,040	380,801
Intangible assets	12,925	-	-	12,925
Antique fire truck	47,197	-	-	47,197
Total capital assets not being depreciated / amortized	1,795,249	14,891	953,040	857,100
Capital assets being depreciated / amortized:				
Buildings	1,924,532	-	-	1,924,532
Improvements	1,960,104	-	-	1,960,104
Machinery and equipment	4,182,876	163,306	97,936	4,248,246
Furniture and fixture	67,809	1,766	-	69,575
Intangible assets	-	19,043	-	19,043
Roads	4,944,412	119,417	30,156	5,033,673
Storm sewer	4,758,291	194,296	-	4,952,587
Total capital assets being depreciated / amortized	17,838,024	497,828	128,092	18,207,760
Total capital assets	19,633,273	512,719	1,081,132	19,064,860
Less accumulated depreciation / amortization for:				
Buildings	(613,474)	(35,168)	-	(648,642)
Improvements	(752,002)	(84,217)	-	(836,219)
Machinery and equipment	(2,624,250)	(189,057)	97,936	(2,715,371)
Furniture and fixture	(37,788)	(2,733)	-	(40,521)
Intangible assets	-	(952)	-	(952)
Roads	(1,620,155)	(49,844)	13,177	(1,656,822)
Storm sewer	(484,538)	(47,841)	-	(532,379)
Total accumulated depreciation / amortization	(6,132,207)	(409,812)	111,113	(6,430,906)
Net capital assets being depreciated / amortized	11,705,817	88,016	16,979	11,776,854
Total governmental activities capital assets, net of accumulated depreciation / amortization	$ 13,501,066	$ 102,907	$ 970,019	$ 12,633,954

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities	
General government	$ 128,774
Public safety	117,107
Public works, which includes the depreciation of infrastructure	158,459
Culture, recreation and education	5,472
Total governmental activities depreciation / amortization expense	$ 409,812

	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities				
Capital assets not being depreciated:				
Construction in progress	$ -	$ 9,919	$ -	$ 9,919
Total capital assets not being depreciated	-	9,919	-	9,919
Capital assets being depreciated:				
Structures and improvements	755,270	-	-	755,270
Sewer collection system	6,035,170	7,101	697	6,041,574
Machinery and equipment	754,896	-	-	754,896
Furniture and fixture	68,556	9,494	-	78,050
Vehicles	49,193	-	-	49,193
Intangible asset	100,618	-	-	100,618
Total capital assets being depreciated	7,763,703	16,595	697	7,779,601
Total capital assets	7,763,703	26,514	697	7,789,520
Less accumulated for:				
Structures and improvements	(422,338)	(15,109)	-	(437,447)
Sewer collection system	(1,362,312)	(54,633)	697	(1,416,248)
Machinery and equipment	(524,872)	(12,677)	-	(537,549)
Furniture and fixture	(68,557)	(948)	-	(69,505)
Vehicles	(49,193)	-	-	(49,193)
Intangible asset	(63,070)	(10,062)	-	(73,132)
Total accumulated	(2,490,342)	(93,429)	697	(2,583,074)
Net capital assets being depreciated	5,273,361	(76,834)	-	5,196,527
Business-type capital assets, net of accumulated	$ 5,273,361	$ (66,915)	$ -	$ 5,206,446

Interfund Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
Capital Projects Fund - Capital Improvement	General Fund	$ 9,584	Finance project costs
Capital Projects Fund - Capital Improvement	Debt Service Fund, Century Estates Special Assessment B Bond	41,688	Close out fund
General Fund	Special Revenue Fund, ARPA	95,046	Finance lost revenue with grant funds
Total, fund financial statements		146,318	
Less fund eliminations		(146,318)	
Total transfers, government-wide statement of activities		$ -	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation notes from direct borrowings and direct placements	$ 905,000	$ -	$ -	$ 905,000	$ -
Special assessment b-bonds	90,000	-	90,000	-	-
Other bonds or notes or loans payable	-	1,255,000	-	1,255,000	1,255,000
Total bonds and notes payable	995,000	1,255,000	90,000	2,160,000	1,255,000
Other liabilities:					
Accumulated compensatory time	7,983	706	-	8,689	8,689
Accumulated sick pay	110,757	17,278	-	128,035	-
Accumulated vacation time	23,866	-	7,454	16,412	16,412
Paid annuitant sick leave	56,545	-	16,557	39,988	16,557
Total other liabilities	199,151	17,984	24,011	193,124	41,658
Total governmental activities long-term liabilities	$ 1,194,151	$ 1,272,984	$ 114,011	$ 2,353,124	$ 1,296,658

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5 percent of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2021, was $20,493,440. Total general obligation debt outstanding at year end was $905,000.

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the Village. Debt in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund.

Governmental Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2021
Promissory Note 2020	12/15/2020	6/30/2023	2.50%	$ 375,000	$ 375,000
Promissory Note 2020	12/15/2020	6/30/2023	2.50%	530,000	530,000
Total governmental activities, general obligation debt					$ 905,000

Debt service requirements to maturity are as follows:

Years	Governmental Activities Notes from Direct Borrowings and Direct Placements	
	Principal	Interest
2022	$ -	$ 22,625
2023	905,000	22,625
Total	$ 905,000	$ 45,250

Other Bonds or Notes Payable

Governmental Activities

Other Bonds or Notes Payable	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2021
Taxable Bond Anticipation Note 2021	10/7/2021	10/1/2022	0.45%	$ 1,255,000	$ 1,255,000
Total governmental activities other bonds or notes payable					$ 1,255,000

Debt service requirements to maturity are as follows:

Years	Governmental Activities Other Bonds or Notes Payable	
	Principal	Interest
2022	$ 1,255,000	$ 5,553
Total	$ 1,255,000	$ 5,553

Other Debt Information

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences attributable to governmental activities will be liquidated primarily by the general fund.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2021, includes the following:

Governmental Activities

Invested in capital assets:	
Land	$ 416,177
Construction in progress	380,801
Intangible assets	12,925
Other assets not being depreciated	47,197
Other capital assets, net of accumulated depreciation/amortization	11,776,854
Total invested in capital assets	$ 12,633,954

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2021, include the following:

		Special Revenue Fund	Capital Projects Fund		
	General Fund	Tax Incremental District #2 Fund	Capital Improvement Fund	Nonmajor Governmental Funds	Total
Fund Balances					
Nonspendable:					
Prepaid items	$ 46,735	$ -	$ -	$ 1,220	$ 47,955
Inventories	3,100	-	-	-	3,100
Loan receivable	34,250	-	-	-	34,250
Delinquent personal property taxes	7,490	-	-	-	7,490
Subtotal	91,575	-	-	1,220	92,795
Restricted for:					
Tax increment financing activities	-	426,323	-	-	426,323
Donations and grants	-	-	-	41,671	41,671
Park improvements	-	-	-	85,500	85,500
Debt service	-	-	-	10,018	10,018
Subtotal	-	426,323	-	137,189	563,512
Committed to:					
Accrued compensated absences	153,136	-	-	-	153,136
Stormwater management	-	-	-	118,578	118,578
Fire equipment replacement	-	-	-	94,213	94,213
Old Village Hall	-	-	-	14,471	14,471
Park improvements	-	-	-	56,502	56,502
Subtotal	153,136	-	-	283,764	436,900
Assigned to:					
Budget appropriations	140,000	-	-	-	140,000
Capital projects and equipment purchases	-	-	726,690	-	726,690
Subtotal	140,000	-	726,690	-	866,690
Unassigned:	1,000,342	-	-	-	1,000,342
Total fund balances	$ 1,385,053	$ 426,323	$ 726,690	$ 422,173	$ 2,960,239

Business-Type Activities

Investment in capital assets:	
Construction in progress	$ 9,919
Other capital assets, net of accumulated depreciation	5,196,527
Total investment in capital assets	$ 5,206,446

4. Other Information

Employees' Retirement System

Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Vesting

For employees beginning participation on or after January 1, 1990 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before 12/31/2016) are entitled to retirement benefit based on a formula factor, their average earnings and creditable service.

Final average earnings is the average of the participant's three highest annual earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment %	Variable Fund Adjustment %
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $119,899 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2021 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.75 %	6.75 %
Protective with Social Security	6.75 %	11.65 %
Protective without Social Security	6.75 %	16.25 %

Pension Asset, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the Village reported an asset of $638,177 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020 and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension asset was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2020, the Village's proportion was 0.01022206 percent, which was an increase of 0.00039440 percent from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Village recognized pension expense of $(69,029).

At December 31, 2021, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 923,638	$ 198,950
Changes in assumptions	14,475	-
Net differences between projected and actual earnings on pension plan investments	-	1,198,126
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,414	20
Employer contributions subsequent to the measurement date	121,532	-
Total	$ 1,064,059	$ 1,397,096

$121,532 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (net)
2022	$ (116,640)
2023	(30,683)
2024	(215,992)
2025	(91,254)

Actuarial Assumptions

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments*:	1.9%

* *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9 percent is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total Pension Liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	51	7.2	4.7
Fixed Income	25	3.2	0.8
Inflation Sensitive Assets	16	2.0	(0.4)
Real Estate	8	5.6	3.3
Private Equity/Debt	11	10.2	7.6
Multi-Asset	4	5.8	3.3
Total Core Fund	115	6.6	4.1
Variable Fund Asset Class			
U.S. Equities	70	6.6	4.1
International Equities	30	7.4	4.9
Total Variable Fund	100	7.1	4.6

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4 percent Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

Single Discount Rate

A single discount rate of 7.00 percent was used to measure the total pension liability for the current and prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a municipal bond rate of 2.00 percent. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2020. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 7.00 percent expected rate of return implies that a dividend of approximately 1.9 percent will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00 percent, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Village's proportionate share of the net pension liability (asset)	$ 607,456	$ (638,177)	$ (1,553,086)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

At December 31, 2021, the Village reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the Village is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position or results of operations.

The Village has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

Joint Ventures

Frank L. Weyenberg Library of Mequon-Thiensville

The Village of Thiensville and City of Mequon jointly operate the Frank L. Weyenberg Library of Mequon-Thiensville, which is called the Weyenberg Library (Library) and provides library services to the residents of the Village of Thiensville and the City of Mequon.

The governing body is made up of citizens from each community. Local representatives are appointed by the Village President, Mayor and Superintendent of the School District. The governing body has authority to adopt its own budget and control the financial affairs of the Library. The Village is obligated by the joint venture agreement to remit an amount annually to the Library. The Village made a payment to the Library of $110,740 in 2021.

Financial information of the Library as of December 31, 2021 is available directly from the Library's office.

The Village accounts for its share of the operation in the general fund. The Village has an equity interest in the organization equal to its percentage share of participation. The equity interest relative to financial assets is reported in the general fund.

The equity interest is reported in the governmental activities column of the government-wide statement of net position. Changes in the equity interest are reported on the statement of activities.

Mid-Moraine Municipal Court

The fifteen municipalities from Ozaukee and Washington Counties jointly operate the local municipal court, which is called the Mid-Moraine Municipal Court and provides non-criminal citation processing.

The communities share in the annual operation of the municipal court based on the joint venture agreement as follows:

Municipality	% Exp Paid
City of Cedarburg	4.30 %
Village of Grafton	4.94
Village of Thiensville	2.07
City of West Bend	21.56
Village of Germantown	9.82
City of Hartford	11.92
Village of Kewaskum	4.08
Village of Slinger	7.66
Village of Jackson	7.03
City of Port Washington	6.60
Village of Saukville	6.54
Town of Hartford	0.44
City of Mequon	11.08
Town of Trenton	0.84
Village of Fredonia	0.59
Village of Newburg	0.53
Total	100.00 %

The governing committee is made up of citizens from each community. Local representatives are appointed by the chief executive officer of each community. The committee recommends its own budget which is ratified by each community member. The committee also controls the financial affairs of the courts.

Financial information of the court as of December 31, 2021 is available directly from the municipal court in West Bend, Wisconsin.

The Village of Thiensville does not have an equity interest in the Mid-Moraine Municipal Court.

Subsequent Events

On March 10, 2022 the Village issued general obligation promissory notes in the amount of $4,390,000 with an interest rate of 3-3.25 percent. A portion of the proceeds will pay-off the $375,000 promissory note with PWSB and the $1,255,000 Taxable BAN. The remaining portion will be used for capital improvements in TID No. 2.

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 87, *Leases*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLENTARY INFORMATION

Village of Thiensville

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2021

	Budgeted Amounts			
	Original	**Final**	**Actual**	**Variance with Final Budget**
Revenues				
Taxes	$ 1,929,749	$ 1,929,749	$ 1,929,749	$ -
Intergovernmental	334,689	334,689	342,365	7,676
Licenses and permits	136,030	136,030	116,087	(19,943)
Fines, forfeitures and penalties	42,000	42,000	30,171	(11,829)
Public charges for services	55,993	55,993	44,571	(11,422)
Intergovernmental charges for services	40,000	40,000	40,000	-
Investment income	60,000	60,000	5,643	(54,357)
Miscellaneous revenues	15,000	15,000	40,363	25,363
Total revenues	2,613,461	2,613,461	2,548,949	(64,512)
Expenditures				
Current:				
General government	606,589	606,589	476,354	130,235
Public safety	1,294,533	1,294,533	1,304,577	(10,044)
Public works	649,319	649,319	608,957	40,362
Health and human services	2,500	2,500	2,500	-
Culture, recreation and education	282,270	282,270	274,402	7,868
Debt service:				
Interest and fiscal charges	13,250	13,250	13,728	(478)
Total expenditures	2,848,461	2,848,461	2,680,518	167,943
Excess (deficiency) of revenues over (under) expenditures	(235,000)	(235,000)	(131,569)	103,431
Other Financing Sources (Uses)				
Transfers in	20,000	20,000	95,046	75,046
Transfers out	(25,000)	(25,000)	(9,584)	15,416
Total other financing sources (uses)	(5,000)	(5,000)	85,462	90,462
Net change in fund balance	$ (240,000)	$ (240,000)	(46,107)	$ 193,893
Fund Balance, Beginning			1,431,160	
Fund Balance, Ending			$ 1,385,053	

See notes to required supplementary information

Village of Thiensville

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - Special Revenue Fund - Tax Incremental District #2
For the Year Ended December 31, 2021

	Budgeted Amounts			
	Original	**Final**	**Actual**	**Variance with Final Budget**
Revenues				
Total revenues	$ -	$ -	$ -	$ -
Expenditures				
Current:				
General government	7,500	7,500	24,393	(16,893)
Conservation and development	8,000	8,000	773,578	(765,578)
Debt service:				
Interest and fiscal charges	9,500	9,500	27,989	(18,489)
Total expenditures	25,000	25,000	825,960	(800,960)
Excess (deficiency) of revenues over (under) expenditures	(25,000)	(25,000)	(825,960)	(800,960)
Other Financing Sources				
Debt issued	-	-	1,255,000	1,255,000
Transfers in	25,000	25,000	-	(25,000)
Total other financing sources	25,000	25,000	1,255,000	1,230,000
Net change in fund balance	$ -	$ -	429,040	$ 429,040
Fund Balance, Beginning (Deficit)			(2,717)	
Fund Balance, Ending			$ 426,323	

See notes to required supplementary information

Village of Thiensville

Schedule of Proportionate Share of the Net Pension Liability (Asset)
Wisconsin Retirement System
Year Ended December 31, 2021

WRS Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/14	0.00887185%	$ (217,917)	$ 1,050,177	20.75%	102.74%
12/31/15	0.00888295%	144,346	1,092,639	13.21%	98.20%
12/31/16	0.00889566%	73,321	1,075,042	6.82%	99.12%
12/31/17	0.00908519%	(269,750)	1,131,597	23.84%	102.93%
12/31/18	0.00945170%	336,261	1,220,952	27.54%	96.45%
12/31/19	0.00982766%	(316,888)	1,217,689	26.02%	102.96%
12/31/20	0.01022206%	(638,177)	1,311,676	48.65%	105.26%

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2021

Village Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	$ 88,179	$ 88,179	$ -	$ 1,092,639	8.07%
12/31/16	83,727	83,727	-	1,075,042	7.79%
12/31/17	96,532	96,532	-	1,131,597	8.53%
12/31/18	105,407	105,407	-	1,220,952	8.63%
12/31/19	104,687	104,687	-	1,217,689	8.60%
12/31/20	120,476	120,476	-	1,311,676	9.18%
12/31/21	121,532	121,532	-	1,311,913	9.26%

See notes to required supplementary information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budgeted amounts presented include any amendments made. The Village may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds action.

Appropriations lapse at year-end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the fund level of expenditure.

Wisconsin Retirement System

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

The Village is required to present the last ten years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in assumptions. No significant change in assumptions were noted from the prior year.

SUPPLEMENTARY INFORMATION

Village of Thiensville

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -
General Fund
Year Ended December 31, 2021

	Budgeted Amounts			
	Original	**Final**	**Actual**	**Variance with Final Budget**
Taxes				
General property taxes	$ 1,929,749	$ 1,929,749	$ 1,929,749	$ -
Total taxes	1,929,749	1,929,749	1,929,749	-
Intergovernmental Revenues				
State shared revenues	76,190	76,190	76,190	-
Fire insurance tax (2% fire dues)	15,000	15,000	15,977	977
Exempt computer aid	4,179	4,179	4,179	-
State aid, law enforcement improvement	1,000	1,000	2,541	1,541
State transportation	211,350	211,350	211,073	(277)
State aid, recycling	9,500	9,500	9,536	36
Other	17,470	17,470	22,869	5,399
Total intergovernmental revenues	334,689	334,689	342,365	7,676
Licenses and Permits				
Liquor and malt beverage licenses	9,500	9,500	8,232	(1,268)
Cigarette licenses	100	100	75	(25)
Cable and cell tower	59,130	59,130	47,652	(11,478)
Dog and cat licenses	2,300	2,300	1,376	(924)
Other nonbusiness licenses	500	500	200	(300)
Building permits	38,000	38,000	39,308	1,308
Electrical permits	12,000	12,000	10,009	(1,991)
Plumbing permits	12,000	12,000	7,771	(4,229)
Other permits	2,500	2,500	1,464	(1,036)
Total licenses and permits	136,030	136,030	116,087	(19,943)
Fines, Forfeitures and Penalties				
Court penalties and costs	27,000	27,000	19,217	(7,783)
Parking violations	15,000	15,000	10,954	(4,046)
Total fines, forfeitures and penalties	42,000	42,000	30,171	(11,829)
Public Charges for Services				
Municipal center fees	3,000	3,000	3,400	400
Law enforcement fees	2,000	2,000	1,268	(732)
Dumpster service fees	28,000	28,000	22,715	(5,285)
Softball sponsor fees	2,600	2,600	1,950	(650)
Park fees	6,500	6,500	8,340	1,840
Other public charges for services	13,893	13,893	6,898	(6,995)
Total public charges for services	55,993	55,993	44,571	(11,422)

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -
General Fund
Year Ended December 31, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Intergovernmental Charges for Services				
Administrative charge to sewer utility	$ 40,000	$ 40,000	$ 40,000	$ -
Total intergovernmental charges for services	40,000	40,000	40,000	-
Investment Income				
Interest on investments	60,000	$ 60,000	$ 5,643	$ (54,357)
Total investment income	60,000	60,000	5,643	(54,357)
Miscellaneous Revenue				
Other miscellaneous revenue	15,000	15,000	40,363	25,363
Total miscellaneous revenue	15,000	15,000	40,363	25,363
Other Financing Sources				
Transfers in	20,000	20,000	95,046	75,046
Total other financing sources	20,000	20,000	95,046	75,046
Total revenues and other financing sources	$ 2,633,461	$ 2,633,461	$ 2,643,995	$ 10,534

Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -
General Fund
Year Ended December 31, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
General Government				
Village Board	$ 38,016	$ 38,016	$ 32,929	$ 5,087
Legal	20,000	20,000	13,269	6,731
Village administration	296,695	296,695	294,229	2,466
Elections	4,500	4,500	6,276	(1,776)
Village assessor	6,300	6,300	6,300	-
Special accounting and audit	22,050	22,050	21,483	567
Property and liability insurance	111,528	111,528	89,371	22,157
Other general government	7,500	7,500	4,027	3,473
Contingency	100,000	100,000	8,470	91,530
Total general government	606,589	606,589	476,354	130,235
Public Safety				
Police department	1,023,705	1,023,705	1,012,733	10,972
Fire department	232,828	232,828	238,785	(5,957)
Inspection	38,000	38,000	53,059	(15,059)
Total public safety	1,294,533	1,294,533	1,304,577	(10,044)
Public Works				
Department of Public Works	477,619	477,619	459,671	17,948
Engineering	10,000	10,000	4,696	5,304
Tree and brush control	1,200	1,200	466	734
Snow and ice removal	35,000	35,000	33,731	1,269
Street lighting	35,000	35,000	26,556	8,444
Planning services	2,500	2,500	1,400	1,100
Sanitary landfill	42,000	42,000	49,040	(7,040)
Recycling	46,000	46,000	33,397	12,603
Total public works	649,319	649,319	608,957	40,362
Health and Human Services				
Family Service of Mequon	2,500	2,500	2,500	-
Total health and human services	2,500	2,500	2,500	-
Culture, Recreation and Education				
Weyenberg Library	110,740	110,740	110,740	-
Thiensville Business Association	5,000	5,000	5,000	-
Parks	149,620	149,620	141,888	7,732
Celebrations, July 4th activity	16,910	16,910	16,774	136
Total culture, recreation and education	282,270	282,270	274,402	7,868
Debt Service				
Interest and fiscal charges	13,250	13,250	13,728	(478)
Total debt service	13,250	13,250	13,728	(478)

Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -
General Fund
Year Ended December 31, 2021

	Budgeted Amounts			
	Original	**Final**	**Actual**	**Variance with Final Budget**
Other Financing Uses				
Transfers out	$ 25,000	$ 25,000	$ 9,584	$ 15,416
Total other financing uses	25,000	25,000	9,584	15,416
Total Expenditures and Other Financing Uses	$ 2,873,461	$ 2,873,461	$ 2,690,102	$ 183,359

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	Special Revenue Funds				
	Stormwater Management Fund	Fire Equipment Replacement Fund	Act 102 Fund	Police Donation Fund	Fire Donation Fund
Assets					
Cash and investments	$ 128,403	$ 124,362	$ 11,158	$ 13,050	$ 17,463
Receivables:					
Taxes	42,000	-	-	-	-
Accounts (net)	-	115,181	-	-	-
Special assessments	-	-	-	-	-
Inventories and prepaid items	536	684	-	-	-
Total assets	$ 170,939	$ 240,227	$ 11,158	$ 13,050	$ 17,463
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ 9,509	$ 31,135	$ -	$ -	$ -
Accrued liabilities	316	960	-	-	-
Total liabilities	9,825	32,095	-	-	-
Deferred Inflows of Resources					
Unavailable revenues	-	113,235	-	-	-
Unearned revenues	42,000	-	-	-	-
Total deferred inflows of resources	42,000	113,235	-	-	-
Fund Balances					
Nonspendable	536	684	-	-	-
Restricted	-	-	11,158	13,050	17,463
Committed	118,578	94,213	-	-	-
Total fund balances	119,114	94,897	11,158	13,050	17,463
Total liabilities, deferred inflows of resources and fund balances	$ 170,939	$ 240,227	$ 11,158	$ 13,050	$ 17,463

Special Revenue Funds			Debt Service Fund		
Old Village Hall Fund	Park Improvement Fund	ARPA Fund	Laurel Acres Special Assessment B Bond Fund	Century Estates Special Assessment B Bond Fund	Total Nonmajor Governmental Funds
$ 14,657	$ 139,009	$ -	$ 10,018	$ -	$ 458,120
2,500	-	-	18,534	-	63,034
-	2,993	-	-	-	118,174
-	-	-	16,663	-	16,663
-	-	-	-	-	1,220
$ 17,157	$ 142,002	$ -	$ 45,215	$ -	$ 657,211
$ 186	$ -	$ -	$ -	$ -	$ 40,830
-	-	-	-	-	1,276
186	-	-	-	-	42,106
-	-	-	35,197	-	148,432
2,500	-	-	-	-	44,500
2,500	-	-	35,197	-	192,932
-	-	-	-	-	1,220
-	85,500	-	10,018	-	137,189
14,471	56,502	-	-	-	283,764
14,471	142,002	-	10,018	-	422,173
$ 17,157	$ 142,002	$ -	$ 45,215	$ -	$ 657,211

Village of Thiensville

Combining Statement of Revenues, Expenditures and Changes
in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2021

	Special Revenue Funds				
	Stormwater Management Fund	**Fire Equipment Replacement Fund**	**Act 102 Fund**	**Police Donation Fund**	**Fire Donation Fund**
Revenues					
Taxes	$ 42,000	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Public charges for services	-	170,819	-	-	-
Investment income	-	-	-	-	-
Miscellaneous revenues	-	-	-	7,445	2,725
Total revenues	42,000	170,819	-	7,445	2,725
Expenditures					
Current:					
General government	924	-	-	-	-
Public safety	-	164,535	2,901	598	5,035
Public works	25,992	-	-	-	-
Culture, recreation and education	-	-	-	-	-
Capital outlay	57,908	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	84,824	164,535	2,901	598	5,035
Excess (deficiency) of revenues over expenditures	(42,824)	6,284	(2,901)	6,847	(2,310)
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(42,824)	6,284	(2,901)	6,847	(2,310)
Fund Balances, Beginning	161,938	88,613	14,059	6,203	19,773
Fund Balances, Ending	$ 119,114	$ 94,897	$ 11,158	$ 13,050	$ 17,463

Special Revenue Funds			Debt Service Fund		
Old Village Hall Fund	Park Improvement Fund	ARPA Fund	Laurel Acres Special Assessment B Bond Fund	Century Estates Special Assessment B Bond Fund	Total Nonmajor Governmental Funds
$ 3,000	$ -	$ -	$ -	$ -	$ 45,000
-	-	-	20,697	21,917	42,614
-	-	163,545	-	-	163,545
-	-	-	-	-	170,819
-	56	-	1,985	986	3,027
-	103,254	-	-	-	113,424
3,000	103,310	163,545	22,682	22,903	538,429
-	-	-	-	-	924
-	-	68,499	-	-	241,568
-	-	-	-	-	25,992
2,033	48,380	-	-	-	50,413
-	-	-	-	-	57,908
-	-	-	90,000	-	90,000
-	-	-	2,556	-	2,556
2,033	48,380	68,499	92,556	-	469,361
967	54,930	95,046	(69,874)	22,903	69,068
-	-	(95,046)	-	(41,688)	(136,734)
-	-	(95,046)	-	(41,688)	(136,734)
967	54,930	-	(69,874)	(18,785)	(67,666)
13,504	87,072	-	79,892	18,785	489,839
$ 14,471	$ 142,002	$ -	$ 10,018	$ -	$ 422,173

Thiensville Fire Department

Annual Report 2021

Thiensville Fire Department
250 Elm Street
Thiensville, Wisconsin 53092
Phone 262.242.3393 Fax 262.518.0092

Honorable Village Board Members,

It is my pleasure to provide the annual report for 2021. 2021 will definitely be remembered as a year of challenge, change, and visioning of the future of the fire service not only in Mequon and Thiensville but also in Ozaukee County as staffing challenges pushed the existing fire service delivery system to the brink of complete collapse. As a result of the wisdom of elected officials, municipal administration, and fire service leadership, we embarked on a journey that will no doubt solidify the delivery of emergency services in the future through cooperative efforts.

Yet with all this shaping of the future going on, the Thiensville Fire Department continued recruitment efforts, offered robust fire and EMS training opportunities, community outreach efforts, community risk reduction, and high quality, rapid response to calls for service despite the aforementioned challenges.

As I approach my retirement this month, I wanted to extend a heartfelt thank you to all the past and present Village trustees, Village Presidents, and Village Administrators, Dianne Robertson and Colleen Landisch Hansen, and all the great members of past and present of the Thiensville Fire Department and especially my officer corps who have serviced so selflessly and professionally. Without this collective support, we would not be able to provide the extraordinary level of service we do. I also wish to thank the residents and business owners of Thiensville, for it has been such an honor to serve over my 33 years of service! The primary goal as a leader is to improve the organization you lead during your tenure and position it for the future. I leave feeling my mission has been accomplished!

Sincerely,

Brian J. Reiels
Fire Chief

Executive Summary

As was mentioned, early staffing challenges continued in 2021 not only for Thiensville Fire Department but also for many other departments in the County. This situation was strikingly evident when we reviewed requests for mutual aid by other communities increased by 54%, going from 56 in 2020 to 103 in 2021, and our request for assistance went up 67% from 18 in 2020 to 27 in 2021. At the time, our overall call volume was down by 16 calls for service in 2020. As we look at response time comparisons from 2021 vs. 2020, we were able to reduce our response times and were able to be on the scene in 5 minutes or less 82% in 2021 compared to 71% in 2020 and in 95% of the time in six minutes or less compared to 84% in 2020. These numbers are remarkable for a predominately paid-on-call department, but it is important to note that this is only possible when the shifts are staffed.

In addition, to call responses, we continued our long-standing tradition of community outreach programs but doing 15 community events and 26 car seat installations. These numbers are significantly down compared to our pre-COVID numbers, but we are proud that we could still reach out to the community despite COVID. Our annual Truck or Treat so Others can eat collected 775 pounds of non-perishable food and $200 in cash donations!

Education has always been the foundation of the Thiensville Fire Department's success, and 2021 was no exception despite the challenges presented by the pandemic. To complement our in-person training, Ascension made FOAMFrat virtual training available for all department staff. EMS practices were enriched with guest speakers and in-house expertise on a wide range of subjects such as cardiac events, pediatric emergencies, trauma, and anaphylaxis, to name just a few.

Fire Suppression training truly benefited from the acquired former M&I building. It was a rare opportunity to have a commercial structure to practice roof work, search and rescue, and to do some limited live burn training practicing hose operations, ventilation, and overhaul.

Calls for Service

Elite wisconsinfire

Incident Type Report (Summary)

Basic Incident Type Code And Description (FD1.21)	Total Incidents	Total Incidents Percent of Incidents
Incident Type Category (FD1.21): 1 - Fire		
131 - Passenger vehicle fire	1	0.11%
	Total: 1	**Total: 0.11%**
Incident Type Category (FD1.21): 3 - Rescue & Emergency Medical Service Incident		
311 - Medical assist, assist EMS crew	1	0.11%
321 - EMS call, excluding vehicle accident with injury	741	79.85%
322 - Motor vehicle accident with injuries	16	1.72%
323 - Motor vehicle/pedestrian accident (MV Ped)	1	0.11%
354 - Trench/below-grade rescue	1	0.11%
362 - Ice rescue	1	0.11%
	Total: 761	**Total: 82.00%**
Incident Type Category (FD1.21): 4 - Hazardous Condition (No Fire)		
412 - Gas leak (natural gas or LPG)	5	0.54%
420 - Toxic condition, other	1	0.11%
424 - Carbon monoxide incident	1	0.11%
444 - Power line down	2	0.22%
	Total: 9	**Total: 0.97%**
Incident Type Category (FD1.21): 5 - Service Call		
511 - Lock-out	3	0.32%
522 - Water or steam leak	1	0.11%
550 - Public service assistance, other	10	1.08%
552 - Police matter	1	0.11%
553 - Public service	3	0.32%
554 - Assist invalid	3	0.32%
571 - Cover assignment, standby, moveup	30	3.23%
	Total: 51	**Total: 5.50%**
Incident Type Category (FD1.21): 6 - Good Intent Call		
611 - Dispatched and cancelled en route	68	7.33%
650 - Steam, other gas mistaken for smoke, other	1	0.11%
651 - Smoke scare, odor of smoke	1	0.11%
671 - HazMat release investigation w/no HazMat	2	0.22%
	Total: 72	**Total: 7.76%**
Incident Type Category (FD1.21): 7 - False Alarm & False Call		
715 - Local alarm system, malicious false alarm	2	0.22%
733 - Smoke detector activation due to malfunction	1	0.11%
735 - Alarm system sounded due to malfunction	12	1.29%
740 - Unintentional transmission of alarm, other	2	0.22%
745 - Alarm system activation, no fire - unintentional	9	0.97%
746 - Carbon monoxide detector activation, no CO	5	0.54%
	Total: 31	**Total: 3.34%**
Incident Type Category (FD1.21): 8 - Severe Weather & Natural Disaster		
800 - Severe weather or natural disaster, other	1	0.11%
	Total: 1	**Total: 0.11%**
Incident Type Category (FD1.21): 9 - Special Incident Type		
911 - Citizen complaint	2	0.22%
	Total: 2	**Total: 0.22%**
	Total: 928	**Total: 100.00%**

Incident Photos

Goose Rescue on Milwaukee River

Police incident with motor vehicle crash

Key facts for responses in the Village

Emergency- Average 4.5 minutes

61% of the time a unit arrives within 4 minutes or less

82% of the time a unit arrives within 5 minutes or less

95% of the time a unit arrives within 6 minutes or less

All responses- 5 minutes

51% of the time a unit arrives within 5 minutes or less

70% of the time a unit arrives within 6 minutes or less

90% of the time a unit arrives within 8 minutes or less

Mutual Aid Requests for Service (non-intercepts)

Requesting Agency	Total Requests
Belgium	1
Cedarburg	38
Fredonia	0
Germantown	13
Grafton	11
Menomonee Falls	1
Mequon	30
North Shore Fire Rescue	4
Port Washington	2
Saukville	1
Slinger	1
Waubeka	1
Total Request for Service	**103**

Fire Training Update

We were tasked with providing high-quality fire suppression training, both broad in spectrum and challenging, which posed a unique difficulty during the pandemic. With the leadership of Lt. Craig Gengler, our fire training lieutenant, we were able to overcome this challenge. Because TFD is an all-hazard response agency, the department trained on a broad spectrum of response skills ranging from hazardous material spill response, ice rescue, rural water movement, live burn training, and many others. Below is a summary of topics covered over the last year:

- Multiple search and rescue drills in simulated zero visibility environments
- Radio communications drills where one person has a set of assembly directions, and another person in a different room had to assemble an object based on those radio directions
- Utilized the DOT Emergency Response in simulated hazmat incidents to determine appropriate personal protective equipment, evacuation distances from a chemical release, spill mitigation techniques, etc.
- Victim rescues on ice using ice/water rescue equipment and associated safety ropes
- During the height of COVID spread, members turned to virtual educational resources such as YouTube videos and online lectures from national subject matter experts in the fire service
- The Department was able to participate in a live-fire training in Germantown, which provides the closest to real fire suppression operations but also provides NFPA safety measures for participants to make it as safe as possible
- When pandemic levels had dropped sufficiently, we returned to in-person training
- Several trainings were dedicated to utilizing different attack hose configurations to see if we could improve the efficiency of getting water to fires more quickly
- Members also extensively practiced hose movement to ensure staff utilized proper body mechanics to reduce fatigue and overexertion while maneuvering hose lines through a structure
- Rural water drafting and water movement
- Response to carbon monoxide alarms and proper operations of metering equipment
- Response and action needed for natural gas emergencies alarms and proper operations of metering equipment
- Response to chimney fires
- Healthcare provider CPR recertification

Training Photos

M & I Aquired Builindg Fire Training

Ice Water Rescue Training LD

Emergency Medical Operations Summary

Last year became a big year for our department's emergency medical services sector. In the Spring of 2021, we transitioned our Medical Direction from Aurora Medical Center Grafton back to Ascension Columbia St. Mary's Ozaukee. The switch was primarily focused on strengthing our relationship with Cedarburg. Paramedic Intercepts are a significant portion of our call volume, so having the same Medical Director as Cedarburg was important. With the change in Medical Direction, our protocols were substantially different. Our EMTs, AEMTs, and paramedics were now able to perform additional skills and administer new medications to change the patient's condition positively. Another benefit we obtained through the transition was improved online training through an internationally recognized platform called FOAMFrat.

Through the American Rescue Plan Act grant funding and Village Board approval, we purchased crucial pieces of equipment, the Styker PowerLOADs, and the Zoll AutoPulse. The PowerLOADs are devices that lift the cot into and out of the ambulance. These reduce the possibility of our staff getting injured while moving the patient in or out of the ambulance. Furthermore, they hold the cot more securely in the ambulance, making it safer for the patient and crew. The AutoPulse is an automated CPR device that decreases provider fatigue during a cardiac arrest while improving the quality of care. Thank you for your gracious support in allowing us to purchase the equipment.

The Thiensville Fire Department is proud to have continued our excellent reputation and leadership in outstanding emergency medical services for the Village of Thiensville and the surrounding communities.

EMS Training Summary

One positive that became of COVID-19 was many more trainings were offered virtually to our membership that they would have otherwise not been able to attend. We continued our in-house monthly training, but these virtual courses provided other opportunities for our team to learn!

As mentioned earlier, our Medical Direction switch changed our platform for continuing education. FOAMFrat was created locally in Wisconsin by two paramedics. Since its inception, they have expanded its education platform, and it is now internationally recognized and provides our medical providers with engaging and informative knowledge. Another benefit of this platform is that the content is accredited, which counts toward our regular certification and license renewals, removing the need for a traditional refresher course.

We also continued to train on our low frequency used skills, which significantly impact the patient's condition. Additionally, we trained on specialty equipment such as devices that allow the safe transport of pediatric patients in the ambulances. We continue to refine our emergency medical training to be relevant, captivating, and informative.

Fire and Life Inspections Summary

The COVID-19 pandemic had a significant impact on our fire prevention bureau. The Department of Safety and Professional Services recommended biannual fire inspections be suspended in order to protect our members and the community. Biannual inspections have since resumed as of March 2021. These life safety and fire prevention visits are vital to reducing catastrophic interruption to our small business community and also protecting our multi-family residents.

We continue to work closely with the North Shore Fire Department Fire Marshal to provide life safety and building plan review due to their wide breadth of expertise in building construction and related code requirements. As a result of this great partnership, we were able to become a delegated authority for fire protection systems. This means when the state plan reviewers are significantly backed up, we can offer a faster approval process for their building plans. We believe in supporting businesses as they grow and change, so we want to ensure they can meet their deadlines by offering this service.

Fleet Summary

Ambulances 551 & 552 - 2004 GMC C4500 Med Tec
Fully-equipped for BLS, ALS, and Paramedic service.

Engine 563 - 2000 Pierce Rescue Pumper

1750 gallon per minute pump
500 gallon water tank
Scene light tower
PTO driven generator
Extrication equipment
Class A Foam System
Bullard Thermal Imaging Camera
MSA 4-gas detector
Equipped for Basic Life Support response

Quint 561- 2007 Pierce 105 Aerial Ladder

1,250 gallon per minute monitor
2,000 gallon per minute pump
500 gallon internal water tank
Class A foam tank
Compressed air foam system pump
Hydraulic generator
Argus thermal imaging camera
MSA 4-gas detector
Equipped for eight firefighters and basic life support EMS supplies

Pumper / Tanker 562 - 1997 Pierce Quantum Pumper/Tanker

2,000 gallon per minute pump

2,500 gallon internal water tank

40 gallons of Class A foam

Equipped for seven firefighters and basic life support EMS supplies

Car 554 - 2015 Ford Expedition

Equipped with state-of-the-art incident command cabinetry complete with radio systems that allows communication with different mutual aid radios. 554 also has basic life support supplies for EMS calls.

Car 556 - 2010 Custom-Designed Chevrolet Police Edition Tahoe
Functions as a back-up paramedic response vehicle, fire inspection car, back-up incident command vehicle

Car 555-2019 Custom-Designed Chevrolet Police Edition Tahoe
Primary Paramedic Intercept vehicle carrying Advanced Life Support equipment and supplied. It can also function as an incident command vehicle.

Kubota 550 - RV9000 All-Terrain Vehicle
4x4 custom-designed vehicle for delivery of EMS and rescue services in all environments and for large crowd events when ambulance access is difficult or prohibited. Full-equipped with BLS, ALS, and Paramedic / RN supplies.

1935 Seagrave Pumper
This restored pumper is used for public relations activities and ceremonial duties. The Seagrave is on public display at the TFD Fire Museum.

Community Outreach

Thiensville Fire Department has always believed in a strong connection with the community we serve. Despite the pandemic, we were able to keep this tradition as we conducted 15 community outreach programs. Throughout the year, Assistant Chief Deutsch inspected and installed 26 car seats. This was a considerable decrease from the previous year because the program was suspended for a significant portion of the year due to the COVID-19 outbreak. We also participated in Bike Safety Day in conjunction with the Thiensville Police Department. Assistant Chief Deutsch distributed and fitted over 30 helmets. Our Truck or Treat So Others Can Eat collected 775 pounds of food for Family Sharing of Ozaukee County! We collected over $200 worth of cash donations for Family Sharing!

Parades

Car Seat Inspections

Public Education

Truck or Treat So Others Can Eat

PROCLAMATION OF APPRECIATION
HONORING
FIRE CHIEF
BRIAN REIELS
ON THE OCCASION OF HIS RETIREMENT

WHEREAS, Brian Reiels began his service as a member of the Thiensville Fire Department on February 1, 1989; and

WHEREAS, Brian contributed countless hours over the years to the operation and leadership of the Thiensville Fire Department; and

WHEREAS, Brian performed practically every duty in the Thiensville Fire Department during his career, including firefighter, motor pump operator, aerial operator, fire inspector and training officer; and

WHEREAS, Brian played a significant role in the growth of the Thiensville Fire Department as it transitioned to providing paramedic-level medical response to Thiensville residents and in numerous surrounding communities; and

WHEREAS, Brian was promoted to Lieutenant in March 1992, Captain in June 1995 and Deputy Chief in July 1999; and

WHEREAS, Brian was promoted to Chief on January 21, 2008 and served admirably in that leadership role as the Fire Department continued to grow and evolve to meet the needs of the Village; and

WHEREAS, Brian Reiels will conclude his service as Thiensville Fire Chief on June 26, 2022, after more than 33 years of meritorious service to the residents of the Village of Thiensville.

NOW, THEREFORE BE IT RESOLVED, that we, the Members of the Governing Body of the Village of Thiensville, take this opportunity to express our sincere and grateful appreciation and hereby extend to Brian Reiels our congratulations on his service and our best wishes to him and his wife, Missy, for happiness and good health in the years to come.

In Testimony Whereof, I have hereunto set my hand and seal this 20th day of June, 2022.

Van A. Mobley
Village President

Colleen Landisch-Hansen
Village Administrator

VILLAGE OF THIENSVILLE
RESOLUTION 2022-08

WISCONSIN DEPARTMENT OF NATURAL RESOURCES
NR 208 – COMPLIANCE MAINTENANCE RESOLUTION

WHEREAS, it is a requirement under the Wisconsin Pollutant Discharge Elimination System (WPDES) permit issued by the Wisconsin Department of Natural Resources to file a Compliance Maintenance Annual Report (CMAR) for its wastewater collection system under Wisconsin Administrative Code NR 208; and

WHEREAS, it is necessary to acknowledge that the governing body has reviewed the Compliance Maintenance Annual Report (CMAR); and

WHEREAS, it is necessary to provide recommendations or an action response plan for all individual CMAR section grades of "C" or less and/or an overall grade point average (<3.00).

NOW, THEREFORE BE IT RESOLVED by the Village Board that the Village of Thiensville received 100% - grade "A" and no corrective action is necessary.

PASSED AND ADOPTED by the Village Board of the Village of Thiensville, County of Ozaukee, State of Wisconsin on this 20th day of June, 2022.

______________________________ ______________________________

Van A. Mobley, Village President Amy L. Langlois, Village Clerk

Compliance Maintenance Annual Report

Financial Management

1. Provider of Financial Information

Name: COLLEEN LANDISCH-HANSEN

Telephone: (262) 292-3375 (XXX) XXX-XXXX

E-Mail Address (optional): CLANDISCH@VILLAGE.THIENSVILLE.WI.US

2. Treatment Works Operating Revenues

2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?

- ● Yes (0 points) ☐☐
- ○ No (40 points)

If No, please explain:

2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?

Year: 2021

- ● 0-2 years ago (0 points) ☐☐
- ○ 3 or more years ago (20 points)☐☐
- ○ N/A (private facility)

0

2.3 Did you have a special account (e.g., CWFP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?

- ● Yes (0 points)
- ○ No (40 points)

REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]

3. Equipment Replacement Funds

3.1 When was the Equipment Replacement Fund last reviewed and/or revised?

Year: 2021

- ● 1-2 years ago (0 points)☐☐
- ○ 3 or more years ago (20 points)☐☐
- ○ N/A

If N/A, please explain:

3.2 Equipment Replacement Fund Activity

3.2.1 Ending Balance Reported on Last Year's CMAR		$ 213,237.47
3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)		$ 0.00
3.2.3 Adjusted January 1st Beginning Balance		$ 213,237.47
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	+	$ 20,587.78

3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*) - $ 0.00

3.2.6 Ending Balance as of December 31st for CMAR Reporting Year $ 233,825.25

All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

3.3 What amount should be in your Replacement Fund? $ 144,330.00 **0**

Please note: If you had a CWFP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?

● Yes

o No

If No, please explain.

4. Future Planning

4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?

● Yes - If Yes, please provide major project information, if not already listed below.☐☐

o No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	WILLIAMSBURG DRIVE IMPROVEMENTS	500000	2023
2	2023 SANITARY SEWER IMPROVEMENTS (DIVISION ST, MADERO DR, SPRING ST, BEL AIRE DR, & W. FREISTADT RD)	238000	2023
3	2024 SANITARY SEWER IMPROVEMENTS (GRAND AVE, WILLIAMSBURG DR, RIVERVIEW DR, & S MAIN ST)	235000	2024
4	2025 SANITARY SEWER IMPROVEMENTS (ALTA LOMA DR, LINDEN LN, N MAIN ST, VILLAGE PARK, & W. ALTA LOMA CIR)	227000	2025
5	2026 SANITARY SEWER IMPROVEMENTS (GREEN BAY RD, PARK CREST DR, ROSEDALE DR, & VERNON AVE)	229000	2026
6	2027 SANITARY SEWER IMPROVEMENTS (BUNTROCK AVE, CRESCENT LN, E FREISTADT RD, ELLENBECKER RD, LUISITA RD, N ORCHARD ST, OAKWOOD DR, S HIGHLAND AVE, & S ORCHARD ST, & SUNNY LN)	228000	2027

5. Financial Management General Comments

THE VILLAGE'S ENGINEERS HAVE COMPLETED A COMPREHENSIVE CAPITAL REHABILITATION PROGRAM BASED ON 2019 TELEVISING DATA. THE VILLAGE IN THE PROCESS OF DEVELOPING

ENERGY EFFICIENCY AND USE

6. Collection System

6.1 Energy Usage

6.1.1 Enter the monthly energy usage from the different energy sources:

COLLECTION SYSTEM PUMPAGE: Total Power Consumed

Number of Municipally Owned Pump/Lift Stations: 1

Compliance Maintenance Annual Report

Thiensville Sewage Collection System — Last Updated: 6/15/2022 — Reporting For: **2021**

Financial Management

1. Provider of Financial Information

Name: COLLEEN LANDISCH-HANSEN

Telephone: (262) 292-3375 (XXX) XXX-XXXX

E-Mail Address (optional): CLANDISCH@VILLAGE.THIENSVILLE.WI.US

2. Treatment Works Operating Revenues

2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?

- ● Yes (0 points) ☐☐
- o No (40 points)

If No, please explain:

2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?

Year: 2021

0

- ● 0-2 years ago (0 points) ☐☐
- o 3 or more years ago (20 points)☐☐
- o N/A (private facility)

2.3 Did you have a special account (e.g., CWFP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?

- ● Yes (0 points)
- o No (40 points)

REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]

3. Equipment Replacement Funds

3.1 When was the Equipment Replacement Fund last reviewed and/or revised?

Year: 2021

- ● 1-2 years ago (0 points)☐☐
- o 3 or more years ago (20 points)☐☐
- o N/A

If N/A, please explain:

3.2 Equipment Replacement Fund Activity

3.2.1 Ending Balance Reported on Last Year's CMAR	$	213,237.47
3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)	$	0.00
3.2.3 Adjusted January 1st Beginning Balance	$	213,237.47
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	+ $	20,587.78

3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*) - $ 0.00

3.2.6 Ending Balance as of December 31st for CMAR Reporting Year $ 233,825.25

All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

3.3 What amount should be in your Replacement Fund? $ 144,330.00 **0**

Please note: If you had a CWFP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?

● Yes

○ No

If No, please explain.

4. Future Planning

4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?

● Yes - If Yes, please provide major project information, if not already listed below.□□

○ No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	WILLIAMSBURG DRIVE IMPROVEMENTS	500000	2023
2	2023 SANITARY SEWER IMPROVEMENTS (DIVISION ST, MADERO DR, SPRING ST, BEL AIRE DR, & W. FREISTADT RD)	238000	2023
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5. Financial Management General Comments

THE VILLAGE'S ENGINEERS HAVE COMPLETED A COMPREHENSIVE CAPITAL REHABILITATION PROGRAM BASED ON 2019 TELEVISING DATA. THE VILLAGE IN THE PROCESS OF DEVELOPING

ENERGY EFFICIENCY AND USE

6. Collection System

6.1 Energy Usage

6.1.1 Enter the monthly energy usage from the different energy sources:

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Number of Municipally Owned Pump/Lift Stations: 1

Compliance Maintenance Annual Report

Thiensville Sewage Collection System

Last Updated: 6/15/2022 | Reporting For: **2021**

Financial Management

1. Provider of Financial Information

Name: COLLEEN LANDISCH-HANSEN

Telephone: (262) 292-3375 (XXX) XXX-XXXX

E-Mail Address (optional): CLANDISCH@VILLAGE.THIENSVILLE.WI.US

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2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?

- ● Yes (0 points) ☐☐
- ○ No (40 points)

If No, please explain:

2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?

Year: 2021

0

- ● 0-2 years ago (0 points) ☐☐
- ○ 3 or more years ago (20 points)☐☐
- ○ N/A (private facility)

2.3 Did you have a special account (e.g., CWFP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?

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- ○ No (40 points)

REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]

3. Equipment Replacement Funds

3.1 When was the Equipment Replacement Fund last reviewed and/or revised?

Year: 2021

- ● 1-2 years ago (0 points)☐☐
- ○ 3 or more years ago (20 points)☐☐
- ○ N/A

If N/A, please explain:

3.2 Equipment Replacement Fund Activity

3.2.1 Ending Balance Reported on Last Year's CMAR		$ 213,237.47
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○ No

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● Yes - If Yes, please provide major project information, if not already listed below.☐☐
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ENERGY EFFICIENCY AND USE

6. Collection System

6.1 Energy Usage

6.1.1 Enter the monthly energy usage from the different energy sources:

COLLECTION SYSTEM PUMPAGE: Total Power Consumed

Number of Municipally Owned Pump/Lift Stations: 1

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	10,560	7
February	9,200	1
March	10,760	9
April	10,480	0
May	9,160	0
June	5,800	0
July	5,400	0
August	5,800	0
September	5,400	0
October	4,920	0
November	5,440	0
December	10,000	0
Total	**92,920**	**17**
Average	**7,743**	**6**

6.1.2 Comments:

THE VILLAGE CONTINUES TO SEE INCREASED PUMPING EFFIENCIES AND REDUCED ELECTRICITY CONSUMPTION IN 2021 FROM THE 2019 LIFT STATION REHABILITATION.

6.2 Energy Related Processes and Equipment

6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply):

- ☐ Comminution or Screening
- ☐ Extended Shaft Pumps
- ☒ Flow Metering and Recording
- ☐ Pneumatic Pumping
- ☒ SCADA System
- ☐ Self-Priming Pumps
- ☐ Submersible Pumps
- ☒ Variable Speed Drives
- ☐ Other:

6.2.2 Comments:

6.3 Has an Energy Study been performed for your pump/lift stations?

- ● No
- ○ Yes

Year:

By Whom:

Describe and Comment:

6.4 Future Energy Related Equipment

6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

THE 2019 LIFT STATION REHABILITATION PROJECT CONTINUES TO IMPROVE PUMP EFFICIENCY AND REDUCED ELECTRICITY CONSUMPTION. THIS COMBINED WITH FAVORABLE WEATHER CONDITIONS IN 2021 RESULTED IN A 16.5% REDUCTION FOR 2021 COMPARED TO 2020.

Total Points Generated	
Score (100 - Total Points Generated)	
Section Grade	

VILLAGE OF THIENSVILLE

RESOLUTION 2022-07

A RESOLUTION FOR AN AGREEMENT BETWEEN THE VILLAGE OF THIENSVILLE AND PORT WASHINGTON STATE BANK FOR THE CONNECTION OF THE SUMP PUMP DISCHARGE TO THE VILLAGE OF THIENSVILLE SANITARY SEWER SYSTEM

WHEREAS, the Village of Thiensville owns and maintains a sanitary sewer system consisting of collector sewers within the limits of the Village of Thiensville, a lift station and ownership in the Mequon Thiensville interceptor connecting to the Milwaukee Metropolitan Sewage District (MMSD); and

WHEREAS, Port Washington State Bank (PWSB) owns the groundwater infiltration sump pump discharge system at 197 South Main Street which connects to MMSD through the Village's sewer system; and

WHEREAS, PWSB agrees to the terms and conditions set forth in said Agreement.

NOW, THEREFORE BE IT RESOLVED that the Village Board of the Village of Thiensville approves the Agreement between the Village of Thiensville and Port Washington State Bank for the connection of the sump pump discharge to the Village sanitary sewer system at 197 South Main Street.

PASSED AND ADOPTED by the Village Board of the Village of Thiensville, County of Ozaukee, State of Wisconsin on the 20th day of June, 2022.

____
Van A. Mobley, Village President

____
Amy L. Langlois, Village Clerk

AGREEMENT BETWEEN THE VILLAGE OF THIENSVILLE
AND PORT WASHINGTON STATE BANK
FOR THE CONNECTION OF THE SUMP PUMP DISCHARGE
TO THE VILLAGE OF THIENSVILLE SANITARY SEWER SYSTEM

THIS AGREEMENT made as of the 20th day of June, 2022, by and between the Village of Thiensville, a municipal corporation of the State of Wisconsin, having its principal offices located at 250 Elm Street, Thiensville, Wisconsin 53092 (hereinafter "Village") and Port Washington State Bank, having its principal offices located at 206 North Franklin Street, Port Washington, Wisconsin 53074 (hereinafter "PWSB").

WITNESSETH:

WHEREAS, the Village owns and maintains a sanitary sewer system consisting of collector sewers within the limits of the Village of Thiensville, a lift station and ownership in the Mequon Thiensville interceptor connecting to the Milwaukee Metropolitan Sewage District (hereinafter "MMSD"); and

WHEREAS, PWSB is the owner of a groundwater sump pump discharge system which is intended to pump contaminated groundwater which connects PWSB located at 197 South Main Street, Thiensville, Wisconsin to the MMSD through the Village's sewer system; and

WHEREAS, PWSB temporarily connected its sump pump discharge to the Village sewer system through the Spring Street sewer manhole at the west terminal; and

WHEREAS, PWSB desires to become a permanent customer of the Village; and

WHEREAS, this Agreement only pertains to the permanent connection and discharge of non-domestic wastewater not PWSB's traditional sewer connection to the Village system; and

WHEREAS, the Village has sufficient capacity in its system to connect PWSB; and

WHEREAS, PWSB understands that it will be responsible for any additional costs for improvements and/or sewer charges based on its increased usage; and

WHEREAS, the individuals signing this Agreement on behalf of PWSB and the Village represent that he or she has the power and authority to do so on behalf of PWSB and the Village.

NOW, THEREFORE, PWSB agrees to follow all terms and conditions set forth by the Notice of Intent to Discharge Non-Domestic Waste Water (hereinafter "NOI") as required by Sec. 11.401, MMSD rule and in consideration of the mutual covenants, promises contained herein, it is agreed between the parties hereto as follows:

1. Construction. PWSB shall provide any necessary repairs to the Village system in the existing Village right-of-way to connect the PWSB sump pump discharge to the Village sewer system. PWSB shall pay 100% of the actual cost of construction of the 2-inch sump pump discharge line and vent piping, as necessary, needed to serve PWSB, together with all associated engineering and legal costs pertaining to the design and construction of the project.

2. Flow Limitation. PWSB agrees to limit its discharge to the Village sewers to the current maximum rate allowed by the MMSD NOI permit. This MMSD NOI permit is attached as Exhibit A.

3. Inspection. Flow Metering. PWSB agrees to install a flow monitor/meter at its sump pump. The Village shall have the right to inspect the PWSB sump pump on a regular basis to confirm that limits are not being exceeded. If and when the limits are exceeded by virtue of increased usage, the Village reserves the right, upon reasonable notice to PWSB, to charge PWSB any costs necessary to upgrade the Village sewer system including pump station and any other incidental costs based on PWSB's increased flows.

4. Compliance with Village Ordinance. PWSB agrees to comply with the Village's existing sewer use and sewer charge ordinances including any amendments thereto and all sewer use and sewer charge, rules, regulations promulgated by the MMSD. PWSB further agrees to abide by any current or future regulations pertaining to peak flow limitations and/or provisions for wet weather bypasses including participation in the payment of any penalties assessed based on wet weather bypasses. To its knowledge, the Village has never incurred any weather bypass penalties in the past.

5. Review of Costs. All costs for the planning, design and construction of the sump pump discharge system shall be billed to and paid by PWSB.

6. Contaminant Monitoring. PWSB shall provide and report to the Village yearly monitoring of contaminant levels within the discharged ground water. If the contaminant levels fall below acceptable thresholds, the sump pump connection to the Village sanitary sewer system shall be abandoned.

7. Maintenance and Repair. Upon completion of construction and acceptance by all parties of the connection to the Village sewers, the costs of repairing or replacing the sump pump and/or discharge piping shall be bourne by PWSB.

8. Indemnification of Village. PWSB shall indemnify and hold the Village harmless against and from any and all liability, judgments, costs and expenses incurred by the Village as a result of any action by whomsoever or whenever brought or obtained against the Village, which may in any manner result from or arise in the course of, out of, or as a result of the carelessness, negligence or neglect of PWSB, its agents, contractors or employees in the performance of its obligations of this

Agreement. In every case where judgment is recovered against the Village as a result of the preceding sentence and where notice of pendency of the suit and opportunity to defend the same has been given to PWSB within ten (10) days after its commencement, the judgment shall be conclusive upon PWSB, not only as to the amount of damages, but also as to its liability to the Village.

9. Notice. Notice to either party under this Agreement shall not be effective unless sent via certified United States mail to the following addresses:

To the Village:
Amy L. Langlois, Village Clerk
Thiensville Village Hall
250 Elm Street
Thiensville, WI 53092

To PWSB:
____
206 North Franklin Street
Port Washington, WI 53074

Either party may change the address of notice by providing notice to the other party pursuant to this section of the Agreement.

10. Failure to Enforce. Failure to enforce any provision of this Agreement by either party shall not be deemed to be a waiver of any other provision of the Agreement.

11. Effective Date. The effective date of this Agreement shall be June 27, 2022.

12. Term of Contract. The term of this Agreement shall be 5 years. This Agreement shall automatically renew for successive one-year terms unless either party gives written notice to the other at least six months in advance of the expiration date that the party wishes to cancel the Agreement.

13. Governing Law. This Agreement shall be governed and construed under the laws of the State of Wisconsin.

14. Entire Agreement. This Agreement constitutes the entire Agreement between the Parties. This Agreement may not be modified or altered in any way except by mutual written agreement of the Parties.

15. Severability. If any clause, provision, or section of this Agreement be declared invalid by any Court of competent jurisdiction, the invalidity of such clause, provision or section shall not affect any of the remaining provisions.

16. <u>Binding Agreement</u>. This Agreement is binding upon the parties hereto and their respective successors and assigns.

17. <u>Additional Documents</u>. The parties agree to execute additional documents as reasonably necessary to execute the purposes of this Agreement.

Signed by the Village of Thiensville this 20th day of June, 2022.

VILLAGE OF THIENSVILLE

By ______________________________________

Van Mobley, Village President

Attest

By ______________________________________

Amy L. Langlois, Village Clerk

Signed by PWSB this _______ day of _________________, 2022.

PWSB

By ______________________________________

Attest

By ______________________________________