



**Village of Thiensville
Board of Trustees
AGENDA**

Date:
Monday, June 16, 2025

LOCATION: 250 Elm Street, Thiensville, WI

Time: 6:00 PM

I. CALL TO ORDER

II. ROLL CALL

President

John Rosing

Administrator

Colleen Landisch-Hansen

Board of Trustees

Jennifer Abraham

Angelina Apostolos

Kristina Eckert

Nick Ernster

David Lange

Richard Longabaugh

Staff

Director of Community Services/Public Works Andy LaFond

Police Chief Curt Kleppin

Deputy Village Clerk/Administrative Coordinator Ben Honeck

III. PLEDGE OF ALLEGIANCE

IV. PUBLIC HEARING FOR THE PURPOSE OF SEEKING PUBLIC INPUT ON A ZONING MAP AMENDMENT APPLICATION FILED BY CHRIST ALONE EVANGELICAL CHURCH, FOR A REQUEST TO CHANGE THE ZONING OF PARCEL NUMBER 120500713002 FROM B4 HIGHWAY BUSINESS TO I-1 INSTITUTIONAL AND PARCEL NUMBER 120500713004 FROM PLANNED DEVELOPMENT OVERLAY TO I-1 INSTITUTIONAL.

A. Motion to Open Public Hearing

1. Administrator to Read and Explain Notice (att)

2. Village Planner and Village Staff to Give Brief Explanation of Proposed Zoning Map Amendment Application Filed by Christ Alone Evangelical Church

3. Comments from Anyone Present to be Heard

4. Administrator to Read any Correspondence Received Related to the Proposed Zoning Map Amendment Application Filed by Christ Alone Evangelical Church

5. Comments from the Village Board

B. Motion to Close Public Hearing

| |
|-----------------------|
| CONSENT AGENDA |
|-----------------------|

Upon request of any Trustee, any item may be removed from the Consent Agenda for special consideration.

V. APPROVAL OF MINUTES

A. Board of Trustees

1. May 19, 2025 (att)

VI. DEPARTMENT REPORTS

A. Police Department

1. May, 2025 (att)

B. Public Works Department

VII. COMMITTEE REPORTS

A. Committee of the Whole

1. June 2, 2025 (att)

B. Plan Commission

1. May 13, 2025 (att)

C. Joint Meeting of Plan Commission and Board of Trustees

1. May 19, 2025 (att)

D. Historic Preservation Commission

1. May 6, 2025 (att)

E. Board of Review

1. May 22, 2024 (att)

VIII. REPORTS AND COMMUNICATIONS

A. Capital Expenditures

1. May, 2025 (att)

B. Mequon Thiensville Bikeway 2024 Annual Report (att)

| |
|------------------------|
| BUSINESS AGENDA |
|------------------------|

IX. FINANCIAL REPORTS AND ACCOUNTS PAYABLE

A. Accounts Payable

1. May 17, 2025 through June 13, 2025 (att)

B. Financial Report

1. May, 2025 (att)

X. PRESIDENT'S REPORT

A. Appointments

1. Review and Action Regarding the Following License Approvals

a. Class A Beer & Class A Liquor Renewal

| Item | Name | Agent | Address | License(s) | New or Renewal |
|------|---------------------------------------|------------------|--------------------|------------------------------|----------------|
| a. | Maa Maalika Petroleum INC, Village BP | Basu D. Joshi | 146 S Main Street | Class A Beer, Class A Liquor | Renewal |
| b. | Pigeon Creek Wine & Liquor LLC | Jacob C Shully | 144 Green Bay Road | Class A Beer, Class A Liquor | Renewal |
| c. | Walgreens co., Walgreens | Zachary M Cefalu | 278 N Main Street | Class A Beer, Class A Liquor | Renewal |

b. Class B Beer & Class B Liquor Renewal

| Item | Name | Agent | Address | License(s) | New or Renewal |
|------|------|-------|---------|------------|----------------|
|------|------|-------|---------|------------|----------------|

| | | | | | |
|----|---|--------------------------|----------------------|------------------------------|---------|
| a. | Chuck's Place | Theodore J Hagen | 406 N Main Street | Class B Beer, Class B Liquor | Renewal |
| b. | Dr. Dawg | Brooke Thomson | 105 W Freistadt Road | Class B Beer, Class B Liquor | Renewal |
| c. | Prime Minister | Vasilike B Triantafillou | 517 N Main Street | Class B Beer, Class B Liquor | Renewal |
| d. | Remington's River Inn | Robert J Ollman | 130 S Main Street | Class B Beer, Class B Liquor | Renewal |
| e. | Shully Catering INC., Shully's Catering | Jacob C Shully | 146 Green Bay Road | Class B Beer, Class B Liquor | Renewal |
| f. | Big Day LLC, Skippy's Burger Bar | Brett T Kucharski | 113 Green Bay Road | Class B Beer, Class B Liquor | Renewal |

c. Class B Beer & Class C Wine Renewal

| Item | Name | Agent | Address | License(s) | New or Renewal |
|------|--|-------------------|--------------------|----------------------------|----------------|
| a. | Grace Lutheran Church | William C Beyer | 303 Green Bay Road | Class B Beer, Class C Wine | Renewal |
| b. | Shully's Events LLC, Shully's Cuisine & Events | Jacob C Shully | 143 Green Bay Road | Class B Beer, Class C Wine | Renewal |
| d. | Glaze, LLC | Kristina A Eckert | 149 Green Bay Road | Class B Beer, Class C Wine | Renewal |

d. Coin Machine(s) Renewal

| Item | Name | Agent | Agent Address | License(s) | New or |
|------|------|-------|---------------|------------|--------|
|------|------|-------|---------------|------------|--------|

| | | | | | |
|----|----------------------------------|-------------------|--------------------|-----------------|----------------|
| | | | | | Renewal |
| a. | Big Day LLC, Skippy's Burger Bar | Brett T Kucharski | 113 Green Bay Road | Coin Machine(s) | Renewal |
| b. | Remington's River Inn | Robert J Ollman | 130 S Main Street | Coin Machine(s) | Renewal |

e. Cigarette Renewal

| Item | Name | Agent | Address | License(s) | New or Renewal |
|------|---------------------------------------|------------------|-------------------|------------|----------------|
| a. | Maa Maalika Petroleum INC, Village BP | Basu D Joshi | 146 S Main Street | Cigarette | Renewal |
| b. | Walgreens co., Walgreens | Zachary M Cefalu | 278 N Main Street | Cigarette | Renewal |

f. Temporary Class B Beer and Wine

| Item | Name | Agent | Address | License(s) | Event |
|------|---|------------|-----------|----------------------------|---|
| a. | Thiensville Volunteer Fire Department Corporation | John Kukla | PO Box 45 | Class B Beer, Class B Wine | TVFDC Brat Fry 9/27, 2025 |
| b. | Thiensville Volunteer Fire Department Corporation | John Kukla | PO Box 45 | Class B Beer, Class B Wine | TVFDC Suburban Harley Events 8/14, 9/17, 9/26, 10/18, 10/30, 11/26, 12/3, 12/10, 2025 |

2. Review and Action Regarding the Following Operator's Licenses

a. New

| Item | Name | Address | New or Renewal |
|------|-------------------|---|----------------|
| a. | Hattie E Johnson | Skippy's Burger Bar, 113 Green Bay Road | New |
| b. | Nicholas A Erling | Skippy's Burger Bar, 113 Green Bay Road | New |
| c. | Timothy F Dorau | Shully's Catering, 146 Green Bay Road | New |

b. Renewal

| Item | Name | Business | New or Renewal |
|------|--------------------|--|----------------|
| a. | William C Beyer | Grace Lutheran Church, 303 Green Bay Road | Renewal |
| b. | Heidi M Anderson | Chuck's Place, 406 N Main Street | Renewal |
| c. | Rehan D Dhala | Remington's River Inn, 130 S Main Street | Renewal |
| d. | Amy M Ollman | Remington's River Inn, 130 S Main Street | Renewal |
| e. | Julia L Ollman | Remington's River Inn, 130 S Main Street | Renewal |
| f. | Sarah V Lundberg | Remington's River Inn, 130 S Main Street | Renewal |
| g. | Kayla Klinski | Remington's River Inn, 130 S Main Street | Renewal |
| h. | Angela Habermann | Remington's River Inn, 130 S Main Street | Renewal |
| i. | Macklin S Ladd | Remington's River Inn, 130 S Main Street | Renewal |
| j. | David B Olnhausien | Remington's River Inn, 130 S Main Street | Renewal |
| k. | Alizah D Sutton | Remington's River Inn, 130 S Main Street | Renewal |
| l. | Basu D Joshi | Maa Maalika Petroleum, Village BP, 246 S Main Street | Renewal |
| m. | Daniel C Cenzoll | Maa Maalika Petroleum, Village BP, 246 S Main Street | Renewal |
| n. | James P Harder | Maa Maalika Petroleum, Village BP, 246 S Main Street | Renewal |
| o. | Ritu N Patel | Maa Maalika Petroleum, Village BP, 246 S Main Street | Renewal |
| p. | Melissa B Kerhin | Shully's Catering, 146 Green Bay Road | Renewal |
| q. | Pamela H Johnson | Shully's Catering, 146 Green Bay Road | Renewal |
| r. | Philip D Stockton | Shully's Catering, 146 Green | Renewal |

| | | | |
|----|-----------------------|---|---------|
| | | Bay Road | |
| s. | Brett T Kucharski | Skippy's Burger Bar, 113 Green Bay Road | Renewal |
| t. | Katherine L Kucharski | Skippy's Burger Bar, 113 Green Bay Road | Renewal |
| u. | Samantha R Luedtke | Skippy's Burger Bar, 113 Green Bay Road | Renewal |
| v. | Alexander J Tarantino | Skippy's Burger Bar, 113 Green Bay Road | Renewal |
| w. | Philip G Eckert | glaze LLC, 149 Green Bay Road | Renewal |
| x. | Megan K Waack | glaze LLC, 149 Green Bay Road | Renewal |

XI. ADMINISTRATOR'S REPORT

A. Administrator's Report (att)

B. Building Inspection Report

1. May, 2025 (att)

XII. ATTORNEY'S REPORT

XIII. COMMITTEE REPORTS

A. Review and Action Regarding Re-Zoning Parcel 120500713002 from B4 Highway Business District to I1-Institutional and Parcel 120500713004 from Planned Development Overlay R5 Multi Family Residential to I1-Institutional (att)

B. Review and Action Regarding Christ Alone Lutheran Church and School Certified Survey Map (att)

C. Review and discussion regarding Village Capital Financing Plan (Brian Roemer, Ehlers Inc.) (att)

D. Review and Action Regarding Acceptance of the 2024 Financial Statements Prepared by Baker Tilly US LLP (att)

E. Review and Action Regarding Resolution 2025-09 Wisconsin Department of Natural

Resources NR 208 - Compliance Maintenance Resolution (att)

F. Review and Action Regarding Proclamation Establishing Sunday, October 26, 2025 as Thiensville Trick-Or-Treat (Beggar's Night) for the year 2025 with Hours being from 3:00 PM Until 6:00 PM (att)

G. Review and Action Regarding Resolution 2025-10 Resolution for Line of Succession of Officers for Declaration of Emergency (att)

H. Review and Action Regarding Amendment to the Memorandum of Understanding with the Heimat Group for Development of a Mixed Use Project at 301 N Main Street (att)

XIV. REPORTS AND COMMUNICATIONS

XV. UNFINISHED BUSINESS

XVI. ANY OTHER MISCELLANEOUS BUSINESS BY THE TRUSTEES AS MAY BE BROUGHT BEFORE THE BOARD, OR CARRIED OVER FROM THE PREVIOUS VILLAGE BOARD MEETING.

A. Acceptance/Report Of Gifts Received

1. \$2842.99 from Olsen's Piggly Wiggly for Village Park ReImagined

XVII. ADJOURNMENT

Colleen Landisch-Hansen, Village Clerk

June 13, 2025

Please advise the Thiensville Municipal Hall, 250 Elm Street (262-242-3720) at least 24 hours prior to the start of this meeting if you have disabilities and desire special accommodations.

**VILLAGE OF THIENSVILLE
ZONING MAP AMAENDMENT**

Notice is hereby given that a Public Hearing will be held before the Village of Thiensville Village Board on Monday, June 16, 2025 at 6:00 P.M. at the Village Hall, 250 Elm Street, Thiensville, Wisconsin, on a Zoning Map Amendment application filed by Christ Alone Evangelical Church, for a request to change the zoning of Parcel Number 120500713002 from B4 Highway Business to I-1 Institutional and Parcel Number 120500713004 from Planned Development Overlay to I-1 Institutional.

All interested in the above matter are invited to attend. Copies of the application are on file at Thiensville Village Hall and are available for public inspection during regular office hours from 8:00 am to 4:30 pm Monday through Friday.

Dated this 14nd day of May, 2025.

John Rosing
Village President
Village of Thiensville, WI

Please publish on May 29 and June 5, 2025



VILLAGE OF THIENSVILLE
Board of Trustees
MINUTES

DATE: Monday, May 19, 2025

LOCATION: 250 Elm Street, Thiensville, WI

TIME: 6:00 PM

I. CALL TO ORDER

President Rosing called the meeting to order at 6:21 PM

II. ROLL CALL

President

John Rosing

Administrator

Colleen Landisch-Hansen

Staff

Director of Community Services/Public Works Andy LaFond

Police Chief Curt Kleppin

Deputy Village Clerk/Administrative Coordinator Ben Honeck

Board of Trustees

Jennifer Abraham

Angelina Apostolos

Kristina Eckert

Vacant

David Lange

Richard Longabaugh

III. PLEDGE OF ALLEGIANCE

IV. PUBLIC HEARING FOR THE PURPOSE OF SEEKING PUBLIC INPUT TO CONSIDER AMENDING CHAPTER 17.0300 TO CREATE CENTRAL MIXED USE AND NEIGHBORHOOD MIXED USE ZONING DISTRICTS

A. Motion to Open Public Hearing

MOTION to Open the Public Hearing at 6:21 PM by Trustee Longabaugh **SECONDED** by Trustee Lange. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

1. Administrator to Read and Explain Notice (att)

Administrator Landisch-Hansen read and explained the notice.

2. Village Planner and Village Staff to Give Brief Explanation of Proposed Amendment to Section 17.0300 To Create Central Mixed Use and Neighborhood Mixed-Use Zoning Districts

Planner Perks explained that the goal of the amendment is to add two new zoning districts.

The new zoning districts would allow the Village to set certain requirements and ground rules in the district without using the Planned Development process.

The districts are not mutually exclusive with the Planned Development process, but allow the Village more control and flexibility on new construction coming into the proposed districts.

Planner Perks shared that the proposed districts would address stated goals found within the 2035 Comprehensive Plan.

The Central Mixed Use District would be used to create a denser, more downtown area within the Village and the Neighborhood Mixed Use District would be used in areas of the Village that transition from more commercial use to more residential areas.

Planner Perks explained that one of the intentions of the amendments is to allow the Village Board and Plan Commission to have more input than would be possible with pre-emptive zoning changes.

Trustee Apostolos asked if an area is re-zoned, if that is then a permanent change.

Planner Perks answered that the re-zoning would remain unless another change to the zoning is made.

Director LaFond emphasized the improved flexibility allowed by the proposed amendments as compared to the Planned Development process.

Planner Perks shared some rendering examples of a mixed use zone for the Board to view.

3. Comments Present from Anyone to be Heard

Stephanie Theisen of 205 Luisita Road asked if there were specific areas in the Village that were being thought of for Neighborhood Mixed Use Zoning.

Director LaFond answered that there were no specific areas of the Village in mind, but that creating the district prepares the Village for any future possibilities.

4. Administrator to Read any Correspondence Received Related to Proposed Amendment to Section 17.0300 To Create Central Mixed-Use and Neighborhood Mixed Use Zoning Districts

None Received.

5. Comments from the Village Board

None.

B. Motion to Close Public Hearing

MOTION to Close the Public Hearing at 6:35 PM by Trustee Apostolos **SECONDED** by Trustee Eckert. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

| |
|-----------------------|
| CONSENT AGENDA |
|-----------------------|

Upon request of any Trustee, any item may be removed from the Consent Agenda for special consideration.

MOTION to Approve Consent Agenda by Trustee Lange **SECONDED** by Trustee Abraham. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

V. APPROVAL OF MINUTES

A. Board of Trustees

1. April 21, 2025 (att)

VI. DEPARTMENT REPORTS

A. Police Department

1. April, 2025 (att)

B. Public Works Department

VII. COMMITTEE REPORTS

A. Committee of the Whole

1. May 5, 2025 (att)

B. Southern Ozaukee Fire & EMS Board

1. March 12, 2025 (att)

C. Southern Ozaukee Fire & EMS Commission

1. March 12, 2025 (att)

2. May 2, 2025 (att)

D. Plan Commission

1. April 15, 2025 (att)

E. Historic Preservation Commission

1. March 4, 2025 (att)

VIII. REPORTS AND COMMUNICATIONS

A. Capital Expenditures

1. April, 2025 (att)

| |
|------------------------|
| BUSINESS AGENDA |
|------------------------|

IX. FINANCIAL REPORTS AND ACCOUNTS PAYABLE

A. Accounts Payable

1. April 19, 2025 through May 16, 2025 (att)

Administrator Landisch-Hansen mentioned that big ticket items were the payments for the Village Park construction.

Director LaFond noted that the equipment ordered for the splash pad was ordered from a Canadian company and that the agreed upon price was not changed.

MOTION to Approve Accounts Payable from April 19, 2025 through May 16, 2025 by Trustee Ekert **SECONDED** by Trustee Longabaugh. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

B. Financial Report

1. April, 2025 (att)

X. PRESIDENT'S REPORT

A. Appointments

1. Review and Action Regarding the Following Citizen Appointments

| Item | Name | Board/Commission | End of Term |
|------|------------------------|----------------------------------|-------------|
| a. | Dan Daly | Plan Commission | May, 2028 |
| b. | Mark (Randy) Pasternak | Plan Commission | May, 2028 |
| c. | Rebecca Holyoke-Odeja | Plan Commission | May, 2028 |
| d. | Kim Hausworth | Historic Preservation Commission | May, 2028 |
| e. | George Coulter | Zoning Board of Appeals | May, 2028 |
| f. | Laura Davis | Zoning Board of Appeals | May, 2028 |
| g. | Philip Konrath | Zoning Board of Appeals | May, 2028 |
| h. | John Treffert | Joint Review Board | May, 2028 |

MOTION to Approve Table Line Items a. through h. by Trustee Eckert **SECONDED** by Trustee Abraham. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

2. Review and Action Regarding the Following Staff Appointments

| Item | Name | Board/Commission | End of Term |
|------|--|-------------------------------|-------------|
| a. | Mike Smigielski, Catalis Tax & CMA Inc. | Assessor | May, 2027 |
| b. | Robert L. Feind, Jr., Houseman & Feind LLP | Attorney | May, 2027 |
| c. | Jerad Wegner, Ruekert & Mielke, Inc. | Engineer | May, 2027 |
| d. | Paul Mortimer, SAFEBuilt | Building Inspector | May, 2027 |
| e. | Wendi Unger, CPA, Baker Tilly US LLP | Auditor | May, 2026 |
| f. | Meredith Perks, Vandewalle & Associates Inc. | Planner | May, 2026 |
| g. | Curt Kleppin | Emergency Government Director | May, 2027 |

MOTION to Approve Table Line Items a. through g. by Trustee Apostolos **SECONDED** by Trustee Longabaugh. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0
Abstain: 0

3. Review and Action Regarding the Following Board Appointments

| Item | Name | Board/Commission | End of Term |
|------|----------------------------|--|-------------|
| a. | John Rosing (President) | Plan Commission | May, 2026 |
| b. | David Lange (Temporary) | Plan Commission | May, 2026 |
| c. | Richard Longabaugh (Chair) | Historic Preservation Commission | May, 2026 |
| d. | Angelina Apostolos | Historic Preservation Commission | May, 2026 |
| e. | John Rosing | Southern Ozaukee Fire & EMS Board | May, 2026 |
| f. | Kristina Eckert | Southern Ozaukee Fire & EMS Board | May, 2026 |
| g. | David Lange (Alternate) | Southern Ozaukee Fire & EMS Board | May, 2026 |
| h. | Jennifer Abraham | Weyenberg Library Board | May, 2026 |
| i. | David Lange | Mid-Moraine Municipal Association Representative | May, 2026 |

MOTION to Approve Table Line Items a. through i. by Trustee Lange **SECONDED** by Trustee Abraham. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6
No: 0
Abstain: 0

4. Review and Action Regarding the Following Temporary Class B Beer and Class B Wine License Approvals:

| Item | Name | Event(s) | Address | License(s) |
|------|---|--|------------|----------------------------|
| a. | Thiensville Business Association (d/b/a Downtown Thiensville) | Thiensville Blues Fest, 9/12 + 9/13, 2025 | PO Box 185 | Class B Beer, Class B Wine |
| b. | Thiensville Business Association (d/b/a Downtown Thiensville) | Eats and Beats: 5-22, 6-19, 7-17, 8-21 & 9-11, 2025 Kids Fest: 7-26, 2025 Nightmare on Elm St: 10-30, 2025 | PO Box 185 | Class B Beer, Class B Wine |

MOTION to Approve Table Line Items a. and b. by Trustee Eckert **SECONDED** by Trustee

Apostolos. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

5. Review and Action Regarding the Following Operator License Renewals

| Item | Name | Address | New or Renewal |
|------|-------------------|--|----------------|
| a. | Amy M Ollman | Remington's River Inn, 130 S Main St. | Renewal |
| b. | David B Olmhausen | Remington's River Inn, 130 S Main St. | Renewal |
| c. | Basu D Joshi | Maa Maalika Petroleum, Village BP, 246 S. Main ST. | Renewal |

MOTION to Approve Table Line Items a. through c. by Trustee Eckert **SECONDED** by Trustee Longabaugh. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

XI. ADMINISTRATOR'S REPORT

A. Administrator's Report (att)

Administrator Landisch-Hansen summarized the Administrator's Report.

Reminder that the Board of Review is Thursday, May 22 from 9 AM to 11AM.

The Gala in the Park is on June 7, 2025 and tickets are still available.

The Kucharski family sent thank you for flowers and the donation to the Thiensville-Mequon Lion's Club in honor of Ken Kucharski. Administrator Landisch-Hansen read out the letter from the family.

B. Building Inspection Report

1. April, 2025 (att)

XII. ATTORNEY'S REPORT

XIII. COMMITTEE REPORTS

A. Review and Approve Ordinance 2025-05 Regarding Amending Chapter 17.0300 to Create Central Mixed Use and Neighborhood Mixed Use Zoning Districts (att)

MOTION to Approve Ordinance 2025-05 Regarding Amending Chapter 17.0300 to Create Central Mixed Use and Neighborhood Mixed Use Zoning Districts by Trustee Apostolos **SECONDED** by Trustee Lange. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

B. Review and Action Regarding Award of the Pigeon Creek Restoration Project to HGS, LLC in the Amount of \$427,058.50 (att)

Director LaFond explained that there were two bids for the Pigeon Creek Project.

There was an expectation there would be few bids, as creek work is specialized and there are certain qualifications that are needed.

The winning bid was closely aligned with the project estimate.

Director LaFond stated that the majority of the cost, around 90%, will be covered by grants and the project will start in the Fall when the water levels are lower.

Trustee Lange asked who discovered the grants.

Director LaFond answered that it was Ruekert & Mielke.

MOTION to Approve Award of the Pigeon Creek Restoration Project to HGS, LLC in the Amount of \$427,058.50 by Trustee Lange **SECONDED** by Trustee Abraham. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

C. Review and Action Regarding Nominations for the Vacant Village Trustee Position

The Trustees were given the resume and cover letter of both prospective nominees.

Administrator Landisch-Hansen clarified that if the nominees are confirmed a questionnaire will be sent to the nominees that will need to be submitted back ahead of the Committee of the Whole meeting on June 2, 2025.

Trustee Eckert stated a desire to plan a special session of the Board immediately following the Committee of the Whole meeting on June 2, 2025.

MOTION to Approve Nominations of Elmer Prenzlou and Nick Ernster for the Vacant Village Trustee Position by Trustee Lange **SECONDED** by Trustee Longabaugh. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

MOTION to Amend Motion of Approval for Nominations to include the names of the nominees by Trustee Lange **SECONDED** by Trustee Aposotlos. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

XIV. REPORTS AND COMMUNICATIONS

XV. UNFINISHED BUSINESS

XVI. ANY OTHER MISCELLANEOUS BUSINESS BY THE TRUSTEES AS MAY BE BROUGHT BEFORE THE BOARD, OR CARRIED OVER FROM THE PREVIOUS VILLAGE BOARD MEETING.

A. Acceptance/Report Of Gifts Received

1. \$1,000 to the Thiensville Police Department Bike Safety Program from the Thiensville-Mequon Lion's Club

MOTION to Accept with Gratitude by Trustee Eckert **SECONDED** by Trustee Abraham. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

2. \$1,000 to the Thiensville Police Department Auxillary Program from the Thiensville-Mequon Lion's Club

MOTION to Accept with Gratitude by Trustee Eckert **SECONDED** by Trustee Abraham. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

XVII. MOTION TO ADJOURN TO CLOSED SESSION

MOTION to Adjourn to Closed Session at 6:50 PM by Trustee Longabaugh **SECONDED** by Trustee Apostolos. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

Roll Call Vote

Aye: (Rosing, Abraham, Apostolos, Lange, Eckert, Longabaugh)

No:

MOTION CARRIED UNANIMOUSLY

A. Pursuant to Chapter 19.85(1)(c) considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility in regard to Thiensville Police Department personnel.

Pursuant to Wis. Stats. 19.85(1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.

XVIII. RECONVENE IN OPEN SESSION

MOTION to Reconvene in Open Session at 7:17 PM by Trustee Apostolos **SECONDED** by Trustee Longabaugh. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

Roll Call Vote

Aye: (Rosing, Abraham, Apostolos, Lange, Eckert, Longabaugh)

No:

MOTION CARRIED UNANIMOUSLY

A. Possible Action Regarding Closed Session Topic - Thiensville Police Department Personnel

MOTION to approve Adjustment to Lieutenant Brian Neumann's salary by Trustee Lange **SECONDED** by Trustee Apostolos. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

XIX. ADJOURNMENT

MOTION to Adjourn at 7:19 PM by Trustee Eckert **SECONDED** by Trustee Apostolos. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

Submitted by,

Ben Honeck
Deputy clerk

Signed by,

Colleen Landisch-Hansen
Village Administrator/Clerk



Thiensville Police Department Monthly Report

May 2025

Thiensville

Reporting Period: 05/03/2025 - 05/29/2025

| <i>This report contains all citations.</i> | Total | Non Traffic Violation | Traffic Violation | Warning Citation/15 Day |
|---|--------------|-----------------------|-------------------|-------------------------|
| 341.04(1) - NON-REGISTRATION OF AUTO, ETC | 1 | 0 | 0 | 1 |
| 343.05(3)(a) - OPERATE W/O VALID LICENSE (3RD+ W/IN 3YRS) | 1 | 0 | 1 | 0 |
| 343.05(3)(a) - OPERATE W/O VALID LICENSE B/C EXPIRATION | 1 | 0 | 1 | 0 |
| 344.62(2) - Operate Motor Vehicle w/o Proof of Insurance | 2 | 0 | 0 | 2 |
| 346.14(1m) - Automobile Following Too Close | 1 | 0 | 0 | 1 |
| 346.18(2) - FYR - Making Left Turn | 1 | 0 | 0 | 1 |
| 346.37(1)(c)1 - Violate Red Traffic Signal | 1 | 0 | 0 | 1 |
| 346.37(1)(c)3 - Operator Make Illegal Right Turn on Red | 1 | 0 | 0 | 1 |
| 346.46(1) - Bicyclist/EPAMD Fail/Stop At Stop Sign | 3 | 0 | 3 | 0 |
| 346.46(1) - Fail Stop At Stop Sign | 1 | 0 | 0 | 1 |
| 346.48(1) - Fail Stop - Unload School Bus | 1 | 0 | 1 | 0 |
| 346.57(5) - EXCEEDING SPEED ZONES, ETC. (1-10 MPH) | 1 | 0 | 0 | 1 |
| 346.57(5) - EXCEEDING SPEED ZONES, ETC. (11-15 MPH) | 5 | 0 | 4 | 1 |
| 346.57(5) - EXCEEDING SPEED ZONES, ETC. (16-19 MPH) | 3 | 0 | 3 | 0 |
| 346.89(1) - Inattentive Driving | 3 | 0 | 2 | 1 |
| 347.06(1) - Operation w/o Required Lamps | 1 | 0 | 0 | 1 |
| 46.19 - Damage to Property | 2 | 2 | 0 | 0 |
| Total | 29 | 2 | 15 | 12 |



Thiensville Police Department Monthly Report

May 2025

Reporting Period 5/1/25 – 5/31/25

| | |
|--|-----------|
| Parking Tickets – Overnight | 26 |
| | |
| Parking Tickets – No Parking Zone | 0 |
| | |
| TOTAL | 26 |

| | |
|------------------------------------|------------|
| Business Checks | 354 |
| | |
| House Checks | 73 |
| | |
| Doors Open | 0 |
| | |
| Assist Citizen | 14 |
| | |
| Welfare Checks | 5 |
| | |
| Ordinance Violations | 6 |
| | |
| Mutual Aid/Assist of Agency | 9 |

PDO (Property Damage Only Accidents)

| | | | |
|----------------|-----------|-----|---|
| 05/24/25 17:12 | 25.004663 | PDO | 200BLK Heidel Rd;TH, Thiensville, WI 53092 |
| 05/21/25 10:21 | 25.004601 | PDO | 251 Elm St;TH, Thiensville, WI 53092 |
| 05/18/25 12:18 | 25.004543 | PDO | 278 N Main St,BLDG;TH, Thiensville, WI 53092 |
| 05/17/25 07:46 | 25.004500 | PDO | 253 N Main St,BLDG;TH, Thiensville, WI 53092 |
| 05/14/25 12:00 | 25.004449 | PDO | 166 Green Bay Rd,BLDG;TH, Thiensville, WI 53092 |

PI (Personal Injury Accidents)

| | | | |
|----------------|-----------|----|--|
| 05/10/25 14:42 | 25.004338 | PI | 342 Riverview Dr;TH, Thiensville, WI 53092 |
|----------------|-----------|----|--|

Crashes Involving Bikes

*NONE



VILLAGE OF THIENSVILLE
Committee of the Whole
MINUTES

DATE: Monday, June 2, 2025

LOCATION: 250 Elm Street, Thiensville, WI

TIME: 6:00 PM

I. CALL TO ORDER

President Rosing called the meeting to order at 6:00 PM

II. ROLL CALL

President

John Rosing

Administrator

Colleen Landisch-Hansen

Staff

Director of Community Services/Public Works Andy LaFond

Police Chief Curt Kleppin

Deputy Village Clerk/Administrative Coordinator Ben Honeck

Board of Trustees

Jennifer Abraham

Angelina Apostolos

Kristina Eckert

Vacant

David Lange

Richard Longabaugh

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 clandisch@thiensville.gov by 4:00 PM on the day of the meeting or by signing in immediately prior to the meeting.

None

IV. BUSINESS

A. Review and Recommendation Regarding the 2024 Financial Statements Prepared by Baker Tilly US LLP (att)

Wendi Unger of Baker Tilly US LLP presented the 2024 Financial Audit.

Trustee Longabaugh thanked Village Staff for their efforts in providing data for the audit.

MOTION to Recommend Acceptance of the 2024 Financial Statements Prepared by Baker Tilly US LLP by Trustee Lange **SECONDED** by Trustee Apostolos. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

B. Candidate Interviews for the Village Trustee Position

- Elmer Prenzlow - 506 Oakwood Drive

- Nick Ernster - 431 Alta Loma Drive

President Rosing explained the interview process and noted that this appointment will be for the remaining two years of former Trustee Ken Kucharski's term.

Elmer Prenzlow was interviewed first.

Mr. Prenzlow greeted the Board and gave some personal background.

Mr. Prenzlow is currently pursuing a doctorate at the University of Wisconsin-Milwaukee and is also a teacher at the University, and additionally works at times as a lab technician.

Mr. Prenzlow shared that he has some experience as a treasurer and is familiar with Robert's Rules of Order.

Mr. Prenzlow is of the opinion that the Village is moving into a period of demographic shift, with more younger families moving into the Village, and that having a younger perspective present on the Board would be beneficial to understanding this growing demographic.

Trustee Longabaugh inquired when Mr. Prenzlow expected to graduate.

Mr. Prenzlow answered either the Winter of 2025 or Spring of 2026. Doesn't believe it will affect living situation and intends to remain in the Village and would plan on seeking re-election if appointed.

Trustee Longabaugh inquired what type of career path could be expected post-graduation.

Mr. Prenzlow stated a belief that once graduated, career opportunities would be wide and varied.

Trustee Apostolos shared a familiar feeling with regard to understanding younger families in the Village and asked Mr. Prenzlow to further explain that aspect of the role.

Mr. Prenzlow noted an active role in interacting with and observing younger families as part of a church congregation and further shared and active communication with neighbors and families within the Village.

President Rosing asked about any involvement in local community organizations.

Mr. Prenzlow is a member of the Sons of the American Legion and American Legion Riders.

Trustee Abraham asked what pressing issue Mr. Prenzlow would like to see pursued as a member of the Board.

Mr. Prenzlow answered that road infrastructure was an area of interest throughout the Village.

Trustee Lange asked if there was anything that Mr. Prenzlow felt should be approached differently with regard to development within the Village.

Mr. Prenzlow opined that as more residential units are built that the Village should consider prioritizing ensuring that some units are more affordable for young families or single professionals.

This concluded Mr. Prenzlow's interview portion.

The Board next interviewed Nick Ernster.

Mr. Ernster has been a resident of the Village since 2014 and has three children in the Mequon-Thiensville School System.

Mr. Ernster is employed by We Energies and has work based in Milwaukee, primarily related to gas infrastructure.

Mr. Ernster manages 13 different crews at We Energies and, prior to that, worked in manufacturing.

Interest in the role comes from a pride in giving time to the community. Mr. Ernster currently coaches youth baseball within the community and desires to do more in the community.

Mr. Ernster also shared a particular passion for public safety and feels that as a small town, it is an important aspect to prioritize in order to keep the Village beautiful and safe. Mr. Ernster also cited road infrastructure as an area that should be focused on.

Mr. Ernster stated that personal experience in presenting information to Boards and Committees was a strength. Having experience on the other side of a Board or Committee

meeting would provide perspective and empathy as a Trustee.

Trustee Lange asked if there was anything that Mr. Ernster felt should be approached differently with regard to development within the Village.

Mr. Ernster expressed agreement with the approach of having varied businesses within the Village and would like to see the Village continue to push for businesses that are as unique as the Village is.

This concluded Mr. Ernster's interview portion.

C. Discussion and Recommendation for the Appointment of Candidate for Village Trustee

Trustee Eckert appreciated the interest of both candidates and thanked Trustee Lange for the nominations.

Trustee Longabaugh stated a desire to see both candidates be involved in roles within the Village.

President Rosing expressed the opinion that while both are good candidates, more prior experience in Boards or Community groups would have been ideal.

Trustee Abraham believed that both were quality candidates and have provided service to the community.

Trustee Abraham also stated that both candidates would be of value on any Village Board or Committee and that the analytical background shared by both would be a benefit to several Boards or Committees, particularly in instances where further development in the Village is being considered.

Trustee Apostolos echoed the sentiment that both candidates would be an asset to any Village Board or Committee.

Trustee Lange shared a high opinion of both candidates, hence why they were nominated.

Trustee Apostolos stated that Mr. Ernster's prior experience of presenting to Boards and Committees was a strength.

MOTION to Appoint Elmer Prenzlou as Village Trustee by Trustee Eckert **SECONDED** by Trustee Abraham. **MOTION FAILED.**

Aye: 2 (Abraham, Eckert)

No: 4 (Rosing, Lange, Apostolos, Longabaugh)

Abstain: 0

MOTION to Appoint Nick Ernster as Village Trustee by Trustee Longabaugh **SECONDED** by Trustee Apostolos. **MOTION PASSED.**

Aye: 4 (Rosing, Lange, Apostolos, Longabaugh)

No: 2 (Abraham, Eckert)

Abstain: 0

D. Review and Recommendation Regarding Resolution 2025-09 Wisconsin Department of Natural Resources NR 208 - Compliance Maintenance Resolution (att)

Administrator Landisch-Hansen explained that this was an annual report that needs to be completed to comply with Wisconsin Department of Natural Resources requirements regarding wastewater collection.

Administrator Landisch-Hansen further explained that the Village was expected to once again receive an "A" grade, which would necessitate no corrective action.

MOTION to Recommend Resolution 2025-09 Wisconsin Department of Natural Resources NR 208 - Compliance Maintenance Resolution by Trustee Lange **SECONDED** by Trustee Apostolos. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

E. Discussion Regarding Ozaukee County Housing Study

Administrator Landisch-Hansen shared that a county-wide housing study was a topic of conversation that had come up in the Ozaukee Economic Development meetings.

Administrator Landisch-Hansen explained that Ozaukee County is looking into having a housing study done in 2026. Each municipality in the County was asked to contribute to the study, with the Village being approached for a contribution of \$2,500 to be included in the 2026 budget. The funding amounts were determined by the size of the municipality.

Administrator Landisch-Hansen believes the cost is much lower than if the Village did a study independently.

Trustee Lange asked if there would be any information specific to the Village.

Administrator Landisch-Hansen answered that each municipality would be represented in the report.

Trustee Abraham expressed a concern that sometimes these reports are too general.

Trustee Longabaugh inquired about the overall study cost.

Trustee Apostolos asked when the study was expected to be completed.

Administrator Landisch-Hansen stated that the timeline and total study cost is unknown, it is still early in the discussion process. Grant funding is also being pursued.

Administrator Landisch-Hansen noted that at the moment this item was to get the Board's blessing on considering the study cost in the 2026 budget.

The Board was amenable to the cost of the study being considered.

F. Review and Action Regarding Proclamation Establishing Sunday, October 26, 2025 as Thiensville Trick-Or-Treat (Beggar's Night) for the year 2025 with Hours being from 3:00 PM Until 6:00 PM (att)

MOTION to Approve Proclamation Establishing Sunday, October 26, 2025 as Thiensville Trick-Or-Treat (Beggar's Night) for the year 2025 with Hours being from 3:00 PM Until 6:00 PM by Trustee Apostolos **SECONDED** by Trustee Eckert. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

G. Review and Recommendation Regarding the Following License Approvals

1. Class A Beer & Class A Liquor Renewal

| Item | Name | Agent | Address | License(s) | New or Renewal |
|------|---------------------------------------|------------------|--------------------|------------------------------|----------------|
| a. | Maa Maalika Petroleum INC, Village BP | Basu D. Joshi | 146 S Main Street | Class A Beer, Class A Liquor | Renewal |
| b. | Pigeon Creek Wine & Liquor LLC | Jacob C Shully | 144 Green Bay Road | Class A Beer, Class A Liquor | Renewal |
| c. | Walgreens co., Walgreens | Zachary M Cefalu | 278 N Main Street | Class A Beer, Class A Liquor | Renewal |

MOTION to Approve Table Line Items a. through c. for Class A Beer & Class A Liquor License Renewals by Trustee Eckert **SECONDED** by Trustee Longabaugh. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

2. Class B Beer & Class B Liquor Renewal

| Item | Name | Agent | Address | License(s) | New or Renewal |
|------|------|-------|---------|------------|----------------|
|------|------|-------|---------|------------|----------------|

| | | | | | |
|----|---|--------------------------|----------------------|------------------------------|---------|
| a. | Chuck's Place | Theodore J Hagen | 406 N Main Street | Class B Beer, Class B Liquor | Renewal |
| b. | Dr. Dawg | Brooke Thomson | 105 W Freistadt Road | Class B Beer, Class B Liquor | Renewal |
| c. | Prime Minister | Vasilike B Triantafillou | 517 N Main Street | Class B Beer, Class B Liquor | Renewal |
| d. | Remington's River Inn | Robert J Ollman | 130 S Main Street | Class B Beer, Class B Liquor | Renewal |
| e. | Shully Catering INC., Shully's Catering | Jacob C Shully | 146 Green Bay Road | Class B Beer, Class B Liquor | Renewal |
| f. | Big Day LLC, Skippy's Burger Bar | Brett T Kucharski | 113 Green Bay Road | Class B Beer, Class B Liquor | Renewal |

MOTION to Approve Table Line Items a. Through f. for Class B Beer & Class B Liquor License Renewal by Trustee Apostolos **SECONDED** by Trustee Abraham. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

Trustee Eckert questioned the renewal of Chuck's Place license and expressed concern about the reduced hours of operation.

President Rosing replied that the business owner would like to keep the license as it adds value to the business. President Rosing also noted that the license is observably used during the hours of operation.

3. Class B Beer & Class C Wine Renewal

| Item | Name | Agent | Address | License(s) | New or Renewal |
|------|----------------|-----------------|-------------------|----------------------------|----------------|
| a. | Downtown Pizza | Stacy L Macholl | 227 S Main Street | Class B Beer, Class C Wine | Renewal |

| | | | | | |
|----|--|-------------------|--------------------|----------------------------|---------|
| b. | Grace Lutheran Church | William C Beyer | 303 Green Bay Road | Class B Beer, Class C Wine | Renewal |
| c. | Shully's Events LLC, Shully's Cuisine & Events | Jacob C Shully | 143 Green Bay Road | Class B Beer, Class C Wine | Renewal |
| d. | Glaze, LLC | Kristina A Eckert | 149 Green Bay Road | Class B Beer, Class C Wine | Renewal |

MOTION to Approve Table Line Items a. Through c. for Class B Beer & Class C Wine License Renewal by Trustee Lange **SECONDED** by Trustee Longabaugh. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

MOTION to Approve Table Line Item d for Class B Beer & Class C Wine License Renewal by Trustee Apostolos **SECONDED** by Trustee Lange. **MOTION CARRIED UNANIMOUSLY.**

Aye: 5

No: 0

Abstain: 1 (Eckert)

H. Review and Recommendation Regarding the Following Operator's Licenses

1. New

| Item | Name | Address | New or Renewal |
|------|-------------------|---|----------------|
| a. | Hattie E Johnson | Skippy's Burger Bar, 113 Green Bay Road | New |
| b. | Nicholas A Erling | Skippy's Burger Bar, 113 Green Bay Road | New |
| c. | Timothy F Dorau | Shully's Catering, 146 Green Bay Road | New |

MOTION to Approve Table Line items a. Through c. for New Operator's Licenses by Trustee Eckert **SECONDED** by Trustee Apostolos. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

2. Renewal

| Item | Name | Business | New or Renewal |
|------|-----------------------|--|----------------|
| a. | Heidi M Anderson | Chuck's Place, 406 N Main Street | Renewal |
| b. | Rehan D Dhala | Remington's River Inn, 130 S Main Street | Renewal |
| c. | Amy M Ollman | Remington's River Inn, 130 S Main Street | Renewal |
| d. | Julia L Ollman | Remington's River Inn, 130 S Main Street | Renewal |
| e. | Sarah V Lundberg | Remington's River Inn, 130 S Main Street | Renewal |
| f. | Kayla Klinski | Remington's River Inn, 130 S Main Street | Renewal |
| g. | Angela Habermann | Remington's River Inn, 130 S Main Street | Renewal |
| h. | Macklin S Ladd | Remington's River Inn, 130 S Main Street | Renewal |
| i. | David B Olmhausen | Remington's River Inn, 130 S Main Street | Renewal |
| j. | Basu D Joshi | Maa Maalika Petroleum, Village BP, 246 S Main Street | Renewal |
| k. | Daniel C Cenzoll | Maa Maalika Petroleum, Village BP, 246 S Main Street | Renewal |
| l. | Philip G Eckert | glaze LLC, 149 Green Bay Road | Renewal |
| m. | Megan K Waack | glaze LLC, 149 Green Bay Road | Renewal |
| n. | Brett T Kucharski | Skippy's Burger Bar, 113 Green Bay Road | Renewal |
| o. | Katherine L Kucharski | Skippy's Burger Bar, 113 Green Bay Road | Renewal |
| p. | Samantha R Luedtke | Skippy's Burger Bar, 113 Green Bay Road | Renewal |
| q. | Alexander J Tarantino | Skippy's Burger Bar, 113 Green Bay Road | Renewal |

MOTION to Approve Table Line Items a. Through k. for Operator's License Renewals by Trustee Apostolos **SECONDED** by Trustee Abraham. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

MOTION to Approve Table Line Item l. Through m. for Operator's License Renewals by Trustee Longabugh **SECONDED** by Trustee Apostolos. **MOTION CARRIED UNANIMOUSLY.**

Aye: 5

No: 0

Abstain: 1 (Eckert)

MOTION to Approve Table Line Items n. Through q. for Operator's License Renewals by Trustee Eckert **SECONDED** by Trustee Abraham. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

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

A. Review Meeting Date Schedule

1. June 16, 2025 - Board of Trustees at 6:00 PM

Trustee Apostolos will be unable to attend.

2. July 21, 2025 - Combined Committee of the Whole & Board of Trustees at 6:00 PM

3. August 4, 2025 - Committee of the Whole at 6:00 PM

4. August 18, 2025 - Board of Trustees at 6:00 PM

VI. ADJOURNMENT

MOTION to Adjourn at 7:12 PM by Trustee Lange **SECONDED** by Trustee Eckert. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

Submitted by,

Ben Honeck
Deputy clerk

Signed by,

Colleen Landisch-Hansen
Village Administrator/Clerk



VILLAGE OF THIENSVILLE
Plan Commission
MINUTES

DATE: Tuesday, May 13, 2025

LOCATION: 250 Elm Street, Thiensville, WI

TIME: 6:00 PM

I. CALL TO ORDER

Chairman Rosing called the meeting to order at 6:00 PM

II. ROLL CALL

Chairman

John Rosing

Director of Community Services/Public Works

Andy LaFond

Village Planner

Meredith Perks

Commissioners

David Lange

Rebecca Holyoke-Odeja

Vacant

Joe Nelson (Excused)

M. Randy Pasternak

Jerry Schmitz

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 clandisch@village.thiensville.wi.us by 4:00 PM on the day of the meeting or by signing in immediately prior to the meeting.

IV. APPROVAL OF MINUTES

A. April, 15 2025 (att)

MOTION to Approve by Commissioner Holyoke-Odeja **SECONDED** by Commissioner Pasternak. **MOTION CARRIED UNANIMOUSLY.**

Aye: 5

No: 0

Abstain: 0

V. BUSINESS

A. Review and Recommendation to the Village Board Regarding Mixed Use Zoning Text Amendment (att)

Planner Perks explained the two proposed mixed-use districts: central mixed-use and neighborhood mixed-use.

The proposed text amendments would allow individuals to make a request for rezoning, which would allow the Village to review proposals for rezoning on a case-by-case basis rather than being required to rezone entire areas of the Village.

Planner Perks further highlighted the text edits made from the March meeting to the current proposal.

The central mixed-use district now includes a definition for two-flat use, similar to a duplex, but rather than side-by-side, it would be top and bottom units.

Maximum building heights in both districts have been increased by 5 feet.

The neighborhood mixed-use district's maximum building length has been extended by 25 feet.

Commissioner Lange asked if there is a definition of "active" in the documentation.

Planner Perks explained that active use means non-residential use, such as retail or office space with transparency and windows.

Commissioner Lange inquired if most municipalities use similar language to the proposed definitions to have some control over what kind of building will be constructed and where.

Planner Perks responded that yes, many municipalities use similar language. Planner Perks elaborated, stating that this language allows a municipality an opportunity to negotiate details on a building project, whereas pre-emptive zoning would limit the municipality's input.

Planner Perks further continued, stating that the PDO process would still be an option if a particular building process calls for it.

Director LaFond explained that the density numbers in the proposed districts were the top end

of what is possible.

Director LaFond then noted some factors that could limit density, such as parking requirements, green space requirements, and storm water requirements. These limitations and requirements are another tool the Village can use in negotiating with prospective developers.

Commissioner Pasternak inquired about the parking availability for new developments.

Director LaFond stated that parking requirements would vary depending on type of retail, for example, and that underground parking is an option if above ground does not offer enough space to meet requirements. This is another example of a natural limiter on the density in the proposed districts.

Commissioner Pasternak questioned if the Village had the opportunity to create more parking.

Director LaFond replied that there are opportunities, particularly along Freistadt Rd. to add dedicated street parking and that some projects have already included those opportunities in the concept stage.

Director LaFond explained the concurrent processes for the comprehensive plan amendment and the mixed-use zoning amendment.

The public hearing for the comprehensive plan amendment will be held on May 19 in a joint meeting of the Plan Commission and the Village Board.

The Planning Commission will make a recommendation regarding the comprehensive plan change to the Village Board.

MOTION to Recommend to the Village Board Regarding Mixed Use Zoning Text Amendment by Commissioner Schmitz **SECONDED** by Commissioner Pasternak. **MOTION CARRIED UNANIMOUSLY.**

Aye: 5

No: 0

Abstain: 0

VI. STAFF REPORT

A. April, 2025 (att)

VII. ADJOURNMENT

MOTION to Adjourn at 6:35 PM by Commissioner Pasternak **SECONDED** by Commissioner Holyoke-Odeja. **MOTION CARRIED UNANIMOUSLY.**

Aye: 5

No: 0

Abstain: 0

Submitted by,

Ben Honeck
Deputy clerk

Signed by,

Colleen Landisch-Hansen
Village Administrator/Clerk



VILLAGE OF THIENSVILLE
Board of Trustees
and Plan Commission
MINUTES

DATE: Monday, May 19, 2025

LOCATION: 250 Elm Street, Thiensville, WI

TIME: 6:00 PM

I. CALL TO ORDER

President Rosing called the meeting to order at 6:00 PM

II. ROLL CALL

BOARD OF TRUSTEES

President

John Rosing

Administrator

Colleen Landisch-Hansen

Staff

Director of Community Services/Public Works Andy LaFond

Police Chief Curt Kleppin

Deputy Village Clerk/Administrative Coordinator Ben Honeck

Board of Trustees

Jennifer Abraham

Angelina Apostolos

Kristina Eckert

Vacant

David Lange

Richard Longabaugh

PLAN COMMISSION

Chairman

John Rosing

**Director of Community
Services/Public Works**

Andy LaFond

Village Planner

Meredith Perks

Commissioners

David Lange

Rebecca Holyoke-
Odeja

Vacant

Joe Nelson

M. Randy Pasternak

Jerry Schmitz

III. PUBLIC HEARING FOR THE PURPOSE OF SEEKING PUBLIC INPUT TO CONSIDER AMENDMENTS TO THE VILLAGE OF THIENSVILLE 2035 COMPREHENSIVE PLAN

A. Motion to Open Public Hearing

MOTION to Open Public Hearing by Trustee Longabaugh **SECONDED** by Trustee Abraham. **MOTION CARRIED UNANIMOUSLY.**

Aye: 10

No: 0

Abstain: 0

1. Administrator to Read and Explain Notice (att)

See attached file "LUP Amendment 5_19_2025" for reference

Administrator Landisch-Hansen read the notice and explained the effect of the proposed amendments.

2. Village Planner and Village Staff to Give Brief Explanation of Proposed Comprehensive Plan Amendments (att)

Planner Perks and Director LaFond gave a brief overview of the proposed comprehensive plan amendments.

Planner Perks explained that due to the amendments requiring action from both the Plan Commission and the Village Board, the joint public hearing was decided on as the most efficient way to receive public input and allow both bodies to take action on the amendments.

Planner Perks further explained that only the Comprehensive Plan amendments were being addressed by this meeting. Either body can and will be able to review specific projects in the future with regard to any needed zoning changes.

Planner Perks introduced the proposed changes to the Planned Land Use Map and explained the two new districts, namely Neighborhood Mixed Use and Commercial Mixed Use.

3. Comments from Anyone Present to be Heard

None.

4. Administrator to Read any Correspondence Received Related to Proposed Comprehensive Plan Amendments

No correspondence received.

5. Comments from the Village Board and Plan Commission

Trustee Lange shared that the only concern that has been heard is in regard to potential congestion from added traffic at the Christ Alone location.

Trustee Eckert stated that during the Plan Commission meeting on May 13, 2025 this issue had been discussed and satisfactorily addressed by the Christ Alone project team.

Commissioner Holyoke-Odeja echoed the opinion that the Christ Alone project team addressed the congestion concern in the May 13, 2025 Plan Commission meeting.

Planner Perks reiterated that there will be an additional public hearing regarding the Christ Alone project and that hearing will allow for any concerns to be heard and potentially addressed.

B. Motion to Close Public Hearing

MOTION to Close Public Hearing at 6:14 PM by Trustee Eckert **SECONDED** by Trustee Longabaugh. **MOTION CARRIED UNANIMOUSLY.**

Aye: 10

No: 0

Abstain: 0

IV. PLAN COMMISSION BUSINESS

A. Review and Recommendation Regarding Resolution 2025-07 Resolution Recommending Amendments to the Village of Thiensville 2035 Comprehensive Plan - Village of Thiensville (att)

MOTION to Recommend Resolution 2025-07 Resolution Recommending Amendments to the Village of Thiensville 2035 Comprehensive Plan - Village of Thiensville by Commissioner Holyoke-Odeja **SECONDED** by Commissioner Schmitz. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

B. Review and Recommendation Regarding Resolution 2025-08 Resolution Recommending Amendment to the Village of Thiensville 2035 Comprehensive Plan -

Christ Alone Evangelical Lutheran Church (att)

MOTION to Recommend Resolution 2025-08 Resolution Recommending Amendment to the Village of Thiensville 2035 Comprehensive Plan - Christ Alone Evangelical Lutheran Church by Commissioner Holyoke-Odeja **SECONDED** by Commissioner Nelson. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

V. BOARD OF TRUSTEES BUSINESS

A. Review and Action Regarding Proposed Ordinance 2025-03 to Adopt Amendments to the Village of Thiensville Comprehensive Plan (Tax Parcels 120500224003, 120500224005, 120500224002, 120500224001) (att)

MOTION to Approve Ordinance 2025-03 to Adopt Amendments to the Village of Thiensville Comprehensive Plan (Tax Parcels 120500224003, 120500224005, 120500224002, 120500224001) by Trustee Eckert **SECONDED** by Trustee Apostolos. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

B. Review and Action Regarding Proposed Ordinance 2025-04 to Adopt Amendments to the Village of Thiensville Comprehensive Plan (Tax Parcels 120500713002, 120500713004, 120500711000) (att)

MOTION to Approve Ordinance 2025-04 to Adopt Amendments to the Village of Thiensville Comprehensive Plan (Tax Parcels 120500713002, 120500713004, 120500711000) by Trustee Lange **SECONDED** by Trustee Apostolos. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

VI. ADJOURNMENT

MOTION to Adjourn at 6:18 PM by Trustee Eckert **SECONDED** by Commissioner Schmitz. **MOTION CARRIED UNANIMOUSLY.**

Aye: 10

No: 0

Abstain: 0

Submitted by,

Ben Honeck
Deputy clerk

Signed by,

Colleen Landisch-Hansen
Village Administrator/Clerk



VILLAGE OF THIENSVILLE
Historic Preservation Commission
MINUTES

DATE: Tuesday, May 6, 2025

LOCATION: 250 Elm Street, Thiensville, WI

TIME: 6:00 PM

I. CALL TO ORDER

Chairman Longabaugh called the meeting to order at 5:58 PM

II. ROLL CALL

Chairman

Richard Longabaugh

Staff

Director of Community
Services/Public Works Andy
LaFond

Commissioners

Joe Miller (Excused)

Angelina Apostolos

Philip Eckert

Nate Matson

Vacant

Linda Unkefer

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 clandisch@village.thiensville.wi.us by 4:00 PM on the day of the meeting or by signing in immediately prior to the meeting.

None

IV. DATE AND TIME OF NEXT MEETING

V. APPROVAL OF MINUTES

A. March 3, 2025 (att)

MOTION to Approve with Changes to 177 Green Bay Road Reference and the Spelling of Skippy's Burger Bar by Commissioner Matson **SECONDED** by Commissioner Apostolos. **MOTION CARRIED UNANIMOUSLY.**

Aye: 5

No: 0

Abstain: 0

VI. BUSINESS

A. Appreciation to the Mequon Thiensville Community Foundation for the Award of a \$5,000 Grant to Assist in Funding the Historic Marking Plaque Program

Director LaFond explained the application process for the grant.

Director Lafond discussed the parameters for selecting historic buildings to receive plaques.

Criteria could include being located in the Historic District, having an existing historic building on site, and the buildings' upkeep.

The Commissioners discussed the importance of clustering plaques in specific areas to enhance the self-guided tour experience and focusing on the two main areas with high foot traffic; Green Bay Road and South Main Street.

Commissioner Eckert inquired whether a big check presentation had ever been discussed with the Commission and stated that further information would be gathered.

Director LaFond suggested clustering the next five plaques around the northern Green Bay Road region as the 177 Green Bay Road location has been agreed upon for this year.

Director LaFond will bring a list of addresses for consideration of the next five plaques to the next meeting.

MOTION to Accept with Gratitude the \$5,000 Grant from the Mequon-Thiensville Community Foundation by Commissioner Apostolos **SECONDED** by Commissioner Matson. **MOTION CARRIED UNANIMOUSLY.**

B. Continued Discussion and Review of Plaque Program and 2025 Award (att)

Director LaFond presented the Commissioners with text options for the plaque at 177 Green Bay Road.

The Commissioners reviewed and edited the text for the plaque at 177 Green Bay Road, discussing the historical significance of the building, noting the importance of clarifying the text to differentiate between the original harness shop and the subsequent print shop.

The Commissioners further discussed the wording, aiming to balance historical details and accuracy with character limitations, agreeing on a loose version of the plaque text that includes the original use of the building, subsequent changes, and historical significance.

Director LaFond will bring refined versions of the Commissioners' discussion to the next meeting.

VII. STAFF REPORT

Director LaFond reported no new projects this last month.

VIII. ADJOURNMENT

MOTION to Adjourn at 6:28 PM by Commissioner Matson **SECONDED** by Commissioner Eckert. **MOTION CARRIED UNANIMOUSLY.**

Aye: 5

No: 0

Abstain: 0

Submitted by,

Ben Honeck
Deputy clerk

Signed by,

Colleen Landisch-Hansen
Village Administrator/Clerk



VILLAGE OF THIENSVILLE
Board of Review
MINUTES

DATE: Wednesday, May 22, 2024

LOCATION: 250 Elm Street, Thiensville, WI

TIME: 9:00 AM

I. CALL TO ORDER

II. ROLL CALL

| | |
|-----------------------|------------------------------|
| PRESIDENT: | JOHN ROSING |
| TRUSTEE: | DAVID LANGE |
| ADMINISTRATOR: | COLLEEN LANDISCH-HANSEN |
| RESIDENTS: | JOHN LIEGEOIS VAN MOBLEY |
| ALTERNATE: | JOSH ROEMER |
| ATTORNEY: | ROBERT FEIND |
| ASSESSOR: | LESTER J. AHRENS IV, CATALIS |
| DEPUTY VILLAGE CLERK: | BEN HONECK |

III. CONFIRMATION OF APPROPRIATE BOARD OF REVIEW AND OPEN MEETINGS NOTICES

Administrator Landisch-Hansen reported that the Public Notice of Open Book was published on 4/4/2024 and the Public Notice of Board of Review was published on 5/2/2024 as required by Wisconsin State Statute

A. 2024 Notice of the Board of Review (att)

B. 2024 Notice of Open Book (att)

IV. ELECTION OF CHAIRPERSON AND VICE-CHAIRPERSON

MOTION by Resident Mobley **SECONDED** by Trustee Lange to elect President John Rosing as Chairman of the Board of Review. **MOTION CARRIED UNANIMOUSLY.**

MOTION by Resident Mobley **SECONDED** by Administrator Landisch-Hansen to elect Trustee Lange as Vice-Chairman of the Board of Review. **MOTION CARRIED UNANIMOUSLY.**

V. APPROVAL OF MINUTES

A. June 28, 2023 (att)

MOTION by Trustee Lange, **SECONDED** by Resident Mobley to approve the June 28, 2023, Board of Review Minutes. **MOTION CARRIED UNANIMOUSLY**

VI. VERIFY MEMBER TRAINING AFFIDAVIT

Administrator Colleen Landisch-Hansen, President John Rosing, Trustee David Lange, Resident John Liegeois, Resident Van Mobley, and Resident Josh Roemer have completed training in 2024 and are certified for Board of Review. The Village is compliant.

A. Colleen Landisch-Hansen, John Rosing, David Lange, John Liegeois, Van Mobley, Josh Roemer

VII. VERIFY THAT THE VILLAGE HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSES PROVIDED TO THE ASSESSOR (ORDINANCE 2000-08)

The Board of Review verified that the Village has an Ordinance for the Confidentiality of Income and Expenses Provided to the Assessor (Ordinance 2000-08).

A. Ordinance 2000-08 (att)

VIII. VERIFY THAT THE VILLAGE HAS ADOPTED A POLICY REGARDING THE PROCEDURE FOR SWORN TELEPHONE TESTIMONY AND SWORN WRITTEN TESTIMONY

The Board of Review verified that the Village adopted a policy regarding the procedure for sworn telephone testimony and sworn written testimony on October 7, 2015.

A. Procedure for Sworn Telephone Testimony (att)

IX. VERIFY THAT THE VILLAGE HAS ADOPTED A POLICY REGARDING THE PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS

The Board of Review verified that the Village adopted a policy regarding the procedure for waiver of Board of Review hearing requests on October 7, 2015.

A. Procedure for Wavier of Board of Review Hearing Requests (att)

X. RECEIVE AFFIDAVIT OF VILLAGE ASSESSOR AND 2024 ASSESSMENT ROLL

Assessor Lester Ahrens from CATALIS presented to the Board of Review the 2024 Final Assessment Roll and signed Assessor's Affidavit dated May 22 2024. The 2024 Assessment Roll was turned over to Administrator/Interim Clerk Landisch-Hansen for signature.

XI. ADMINISTRATOR SWEARS IN ALL PERSONS GIVING TESTIMONY, INCLUDING THE ASSESSOR

Administrator Landisch-Hansen swore in Assessor Lester Ahrens, CATALIS, 7233 North River Road, West Bend, WI 53092.

XII. BOARD OF REVIEW HEARS OBJECTIONS, WHICH WERE SCHEDULED PRIOR TO MAY 20, 2024

No objections filed prior to May 20, 2024

XIII. BOARD OF REVIEW REVIEWS AND APPROVES THE ASSESSMENT ROLL

The Board of Review reviews the 2024 Assessment Roll.

Assessor Ahrens shares that the assessment level for the Village of Thiensville is 101% and predicts that after re-assessment it will be around 94.5%, which would still be considered compliant. The Assessor also adds that there continues to be appreciation in both residential and commercial property.

Assessor Ahrens also states that about \$4,000,000 was added to the 2024 roll from new construction. With the passing of Wisconsin Act 12, personal property taxes for businesses have been eliminated, which also affects the 2024 roll. Additionally, Assessor Ahrens speculates Thiensville is trending to be out of compliance by 2025 if current trends continue.

MOTION by Resident Roemer, **SECONDED** by Trustee Lange to Approve and Accept the 2024 Assessment Roll for the Village of Thiensville. **MOTION CARRIED UNANIMOUSLY.**

XIV. BOARD OF REVIEW SCHEDULES OBJECTIONS WHICH REQUIRE A 48-HOUR NOTICE

None

XV. BOARD OF REVIEW HEARS ANY OBJECTIONS WHERE THE 48-HOUR NOTICE WAS WAIVED BY BOTH THE OBJECTOR AND THE ASSESSOR

None

XVI. RECESS THE BOARD OF REVIEW TO RECONVENE WHEN THE 48-HOUR NOTICE HAS BEEN COMPLIED WITH (IF NEEDED)

None

XVII. ADJOURNMENT SINE DIE (ONLY IF THERE WERE NO OBJECTIONS FILED WHICH REQUIRE A 48-HOUR NOTICE)

MOTION to adjourn by Resident Roemer **SECONDED** by Trustee Lange to adjourn the Board of Review Sine Die at 11:02 AM. **MOTION CARRIED UNANIMOUSLY.**

[MIN_SIGNATURES]

VILLAGE OF THIENSVILLE
2025 CAPITAL PROJECT EXPENDITURE REPORT
JUNE 16, 2025

| CLASSIFICATION/DEPARTMENT | AMOUNT IN RESERVES | AMOUNT BUDGETED | OUTSIDE CONTRIBUTIONS | TOTAL AMOUNT AVAILABLE | ACTUAL EXPENSE | DIFFERENCE |
|---|------------------------|------------------------|--------------------------|---------------------------|----------------------|------------------------|
| <u>ADMINISTRATION</u> | | | | | | |
| Municipal Center Roof (Phase 1 Reserve) | \$ 13,175.45 | \$ - | \$ - | \$ 13,175.45 | \$ - | \$ 13,175.45 |
| Property File Digitization | \$ 10,000.00 | \$ - | \$ - | \$ 10,000.00 | \$ - | \$ 10,000.00 |
| Village-wide Microsoft/E-mail Migration | \$ 4,020.00 | \$ - | \$ - | \$ 4,020.00 | \$ - | \$ 4,020.00 |
| Accounts Receivable Module | \$ - | \$ 3,300.00 | \$ - | \$ 3,300.00 | \$ 1,643.00 | \$ 1,657.00 |
| Village Zoning Code Diagnostic | \$ (108.75) | \$ - | \$ - | \$ (108.75) | \$ 5,415.64 | \$ (5,524.39) |
| Front Office Security/Reception Upgrades | \$ 57,001.25 | \$ - | \$ - | \$ 57,001.25 | \$ - | \$ 57,001.25 |
| | <u>\$ 84,087.95</u> | <u>\$ 3,300.00</u> | <u>\$ -</u> | <u>\$ 87,387.95</u> | <u>\$ 7,058.64</u> | <u>\$ 80,329.31</u> |
| <u>POLICE DEPARTMENT</u> | | | | | | |
| Squad Replacement (Year 1 of 3) | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 |
| (4) Tasers, Batteries, & Cartridges (Year 5 of 5) | \$ - | \$ 3,360.00 | \$ - | \$ 3,360.00 | \$ - | \$ 3,360.00 |
| (3) Squad and (7) Body Cameras (Year 4 of 5) | \$ 7,386.15 | \$ 12,344.00 | \$ - | \$ 12,344.00 | \$ 6,172.00 | \$ 6,172.00 |
| Metal and Cloth Badges | \$ 1,535.00 | \$ - | \$ - | \$ 1,535.00 | \$ - | \$ 1,535.00 |
| Universal Weapons Rack | \$ 2,500.00 | \$ - | \$ - | \$ 2,500.00 | \$ - | \$ 2,500.00 |
| | <u>\$ 11,421.15</u> | <u>\$ 40,704.00</u> | <u>\$ -</u> | <u>\$ 44,739.00</u> | <u>\$ 6,172.00</u> | <u>\$ 38,567.00</u> |
| <u>FIRE DEPARTMENT</u> | | | | | | |
| Southern Ozaukee Fire & EMS Department Capital Allocation | \$ - | \$ 20,285.00 | \$ - | \$ 20,285.00 | \$ 20,285.00 | \$ - |
| | <u>\$ -</u> | <u>\$ 20,285.00</u> | <u>\$ -</u> | <u>\$ 20,285.00</u> | <u>\$ 20,285.00</u> | <u>\$ -</u> |
| <u>PUBLIC WORKS DEPARTMENT</u> | | | | | | |
| Vehicle Replacement Fund | \$ 139,975.87 | \$ 25,000.00 | \$ - | \$ 164,975.87 | \$ 60,468.00 | \$ 104,507.87 |
| Emerald Ash Borer Program | \$ 24,034.03 | \$ 20,000.00 | \$ - | \$ 44,034.03 | \$ - | \$ 44,034.03 |
| Sidewalk Maintenance Program | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Brine Maker and Tank | \$ 18,000.00 | \$ - | \$ - | \$ 18,000.00 | \$ - | \$ 18,000.00 |
| Storage Containers | \$ 10,000.00 | \$ - | \$ - | \$ 10,000.00 | \$ - | \$ 10,000.00 |
| Public Works Building Reserve | \$ 106,863.00 | \$ - | \$ - | \$ 106,863.00 | \$ - | \$ 106,863.00 |
| | <u>\$ 298,872.90</u> | <u>\$ 45,000.00</u> | <u>\$ -</u> | <u>\$ 343,872.90</u> | <u>\$ 60,468.00</u> | <u>\$ 283,404.90</u> |
| <u>DPW PARK DEPARTMENT</u> | | | | | | |
| Tennis/Pickleball Court Renovation | \$ 112,215.46 | \$ 416,000.00 | \$ - | \$ 416,000.00 | \$ 143,651.43 | \$ 272,348.57 |
| | <u>\$ 112,215.46</u> | <u>\$ 416,000.00</u> | <u>\$ -</u> | <u>\$ 416,000.00</u> | <u>\$ 143,651.43</u> | <u>\$ 272,348.57</u> |
| <u>UNCLASSIFIED IMPROVEMENT FUND</u> | | | | | | |
| Old Village Hall Upper Floor Study | \$ 26,644.44 | \$ - | \$ - | \$ 26,644.44 | \$ - | \$ 26,644.44 |
| DPW Yard Remediation | \$ - | \$ 45,000.00 | \$ - | \$ 45,000.00 | \$ - | \$ 45,000.00 |
| Village Park Improvement Plan (Water Feature) | \$ 30,035.09 | \$ 350,000.00 | \$ - | \$ 350,000.00 | \$ 239,132.91 | \$ 110,867.09 |
| Park Bench (donation) | \$ (1,434.21) | \$ - | \$ - | \$ (1,434.21) | \$ 652.46 | \$ (2,086.67) |
| Alta Loma/Riverview Storm Water | \$ (7,049.59) | \$ - | \$ - | \$ (7,049.59) | \$ - | \$ (7,049.59) |
| North Main Street Bike Trail Spur | \$ 50,000.00 | \$ - | \$ - | \$ 50,000.00 | \$ - | \$ 50,000.00 |
| Road Program Reserve | \$ 403.59 | \$ - | \$ - | \$ 403.59 | \$ 97.00 | \$ 306.59 |
| Public Parking Reserve | \$ 183,447.95 | \$ 125,000.00 | \$ - | \$ 125,000.00 | \$ 110,394.50 | \$ 14,605.50 |
| Molyneux Veterans Memorial | \$ 5,100.00 | \$ - | \$ - | \$ 5,100.00 | \$ - | \$ 5,100.00 |
| Pigeon Creek Restoration - Phase 2 | \$ 18,261.45 | \$ 686,767.00 | \$ - | \$ 686,767.00 | \$ 20,198.76 | \$ 666,568.24 |
| Williamsburg Bridge | \$ 97,631.52 | \$ - | \$ - | \$ 97,631.52 | \$ - | \$ 97,631.52 |
| Development Incentives | \$ (670,200.00) | \$ - | \$ - | \$ (670,200.00) | \$ - | \$ (670,200.00) |
| CONTINGENCY | \$ 17,162.91 | \$ 1,693.00 | \$ 7,666.00 | \$ 26,521.91 | \$ - | \$ 26,521.91 |
| | <u>\$ (249,996.85)</u> | <u>\$ 1,208,460.00</u> | <u>\$ 7,666.00</u> | <u>\$ 734,384.66</u> | <u>\$ 370,475.63</u> | <u>\$ 363,909.03</u> |
| TOTALS | \$ 256,600.61 | \$ 1,733,749.00 | \$ 7,666.00 | \$ 1,646,669.51 | \$ 608,110.70 | \$ 1,038,558.81 |

2024 Annual Report

Joint Mequon-Thiensville Bicycle and Pedestrian Way Commission

The purpose of The Joint-Mequon-Thiensville Bicycle and Pedestrian Way Commission (the “Commission”) is to advise the Mequon Common Council and the Thiensville Village Board regarding the creation, revision, and implementation of the master plan for bicycle and pedestrian accessibility and safety throughout our communities.

The Commission currently consists of three members from Mequon: Kristen Wade; Jim Doornek, and Ken Maciolek and three members from Thiensville: Rob Holyoke; John Liegeois; and Ron Heinritz. There is a vacancy for a Mequon Commissioner. Sam Azinger left the Commission in May 2024 at the expiration of his term and has not yet been replaced. Despite the vacancy, the Commission has been able to maintain a quorum for its monthly meetings. In May 2024, Ken Maciolek was elected Chairman of the Commission and Jim Doornek was elected Vice-Chairman

Major Activities in 2024

Most of the Commission’s work in 2024 involved the development and implementation of the updated Mequon-Thiensville Bike and Pedestrian Master Plan. Funding for the study was obtained through a grant under the Federal Transportation Alternatives Program (“TAP”) which is managed by the Wisconsin Department of Transportation “WisDOT”. In January 2024, we were given authorization by WisDOT to begin the work designing the goals and objectives of the study.

Under the terms of the grant, a Request for Proposal (RFP) containing these goals and objectives was prepared by staff and the Commission and sent to engineering consulting firms to solicit proposals. Three firms submitted proposals to do the study. The Commission reviewed and rated each proposal and, on May 14, 2024, recommended that GRAEF Consulting be selected to do the work. After approval by the Common Council, a contract for the study was executed and the project was authorized to begin by WisDOT.

Kick-Off for the project began at the July, 2024 Commission Meeting. GRAEF began preparation of an on-line survey to solicit public input on bike and pedestrian issues in our communities. The Commission members provided considerable input into the development of survey questions. The Commission members also worked the booth at the “Taste of Mequon “on September 7, 2024, to obtain valuable in-person public input.

At each regular Commission Meeting from July through December 2024, The Commission reviewed the progress of the GRAEF in completing the tasks of the study. The Commission provided considerable input into the recommendations for improvements in bicycle and pedestrian facilities. A first draft of the updated master plan was completed by GRAEF on November 27, 2024. Presentations on this draft were made by GRAEF to the Mequon Council as a Whole and the Thiensville Village Board in December 2024. After a comment period for

the Council and Village Board to submit their views on the draft master plan, the final master plan was completed in February, 2025 and approved by the Council and Village Board in March, 2025.

The Commission now begins the task of providing advice on the implementation of the updated master plan. What was made clear throughout this process is that the Commission needs to prioritize recommendations in plan that are feasible from a cost and engineering perspective. There were concerns by expressed Council members that our previous plan contained too many projects that were not realistically achievable. As a result, many of the recommendations in the old master plan were not considered for implementation.

The Commission believes that the updated master plan contains recommendations that are feasible and can achieve the objective of improving the accessibility and safety of bicycle and pedestrian travel. Priorities will need to be updated every year to reflect planned road construction and other developments in our communities. The Commission has begun the process of prioritizing the recommended projects contained in the updated master plan. We will report our recommended priorities to the Council and Village Board within the next several months.

Other Activities in 2024

Reviewed Safety Issue of Ozaukee Interurban Trail (“OIT”) Railroad Crossing near WE Energies substation

Several Commissioners expressed concerns that the design of the fencing at the Wisconsin Southern Railway Crossing of the OIT about one mile north of Highland Road, posed a safety hazard. The crossing requires bicycles to make two ninety-degree turns within a twenty-foot area of fencing prior to crossing the tracks (“Maze Crossing”). Commissioners reported seeing bicyclists fall while trying to negotiate the sharp turns. An investigation of the crossing determined that it was required by the Wisconsin Railroad Commissioner as part of approval of the rerouting of the OIT around the WE Energies substation. Contact was made on the Railroad Commissioner and the Ozaukee Interurban Trail Advisory Committee to determine the procedures to follow if it was determined that changes in the design were warranted from a safety perspective. The issue was brought to the attention of GRAEF as part of master plan study. A recommended redesign to improve the safety of the crossing has been included in the final master plan.

Review of Bicycle and Pedestrian Accidents

The Commission reviewed police reports for bike and vehicle accidents involving injury. The purpose of the review was to determine if there were certain intersections or roads that posed an increased safety risk to bicycle riders or pedestrians. The OIT crossing at Donges Bay Road and the intersection of Mequon and Cedarburg roads were identified potential problem locations. The study of accidents was continued in the final master plan and possible

improvements to those two identified locations were included as Spot Improvements. The Commission will continue to monitor bicycle and pedestrian accidents and recommend actions to address any problem areas.

E-Bikes

The Commission reviewed the laws regulating battery powered bicycles. E-Bike usage on the OIT has increased significantly. Concerns have been expressed about the high speeds attained by these bikes. The Commission determined that a speed limitation could be implemented if it applied to all types of bicycles on the trail. Milwaukee County has adopted a twenty-five mile per hour limit on the Oak Leaf Trail. We anticipate that this issue will need to be addressed by all communities that the OIT passes through. The Commission believes that the OIT Advisory Committee may be the best group to come up with a recommended uniform approach to speed limits on the trail.

Closing

The members of the Commission appreciate the opportunity to serve the City of Mequon and the Village of Thiensville. We look forward to continuing our mission of providing advice to our elected officials on implementation of the master plan for bicycle and pedestrian travel in our communities.

Ken Maciolek
Chairman

**VILLAGE OF THIENSVILLE
DISBURSEMENTS FOR APPROVAL**

JUNE BOARD

| | |
|---|---------------------|
| Checks Issued May 2025, Electronic | \$58,552.67 |
| Checks Issued May 2025, Manual | \$7,740.00 |
| Checks Issued June 2025, Electronic | \$129,994.29 |
| Checks Issued June 2025, Manual | \$5,800.00 |
| Checks To Be Issued June 2025, Accounts Payable | <u>\$521,225.30</u> |

GRAND TOTAL **\$723,312.26**

Library: Information Only

| | |
|---|--------------------|
| Checks Issued May 2025, Electronic | \$26,883.23 |
| Checks Issued June 2025, Electronic | \$50,386.23 |
| Checks To Be Issued June 2025, Accounts Payable | <u>\$79,077.44</u> |

\$156,346.90

John Rosing, Village President

Colleen Landisch-Hansen, Administrator

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 05/17/2025 - 05/31/2025

- CHECK TYPE: EFT FUNDS: 01, 07, 14, 16, 19 (3 more)

| Check Date | Bank Account | Check # | Payee | Description | Account | Dept | Amount |
|--|--------------|-----------|--|-------------------------------------|---------|--------|-----------|
| Fund: 01 GENERAL FUND | | | | | | | |
| 05/31/2025 | GEN | 2068(E) | ADP, LLC | PAYROLL PROCESSING/WAGES PD 5-16-25 | 52210 | 01-511 | 97.92 |
| 05/31/2025 | GEN | 2069(E)# | ADP, LLC | FED/WAGES PD 5-30-25 | 21512 | 00-000 | 4,237.37 |
| | | | | WI/WAGES PD 5-30-25 | 21513 | 00-000 | 2,297.27 |
| | | | | FICA/WAGES PD | 21511 | 00-000 | 4,208.02 |
| | | | | ADM/WAGES PD 5-30-25 | 51196 | 01-511 | 333.64 |
| | | | | ADM STAFF/WAGES PD 5-30-25 | 51199 | 01-511 | 340.30 |
| | | | | TPD CHIEF/WAGES PD 5-30-25 | 51197 | 03-521 | 307.12 |
| | | | | TPD/WAGES PD 5-30-25 | 51199 | 03-521 | 1,767.55 |
| | | | | DPW/WAGES PD 5-30-25 | 51199 | 04-541 | 1,543.83 |
| | | | | DIRECTDEP/WAGES PD 5-30-25 | 11160 | 00-000 | 38,367.27 |
| | | | | GARNISHMENT/WAGES PD 5-30-25 | 21580 | 00-000 | 340.15 |
| | | | Check GEN 2069(E) Total for Fund 01 GENERAL FUND | | | | 53,742.52 |
| 05/31/2025 | GEN | 2070(E) | ADP, LLC | TIME & ATTENDANCE/MAY | 52210 | 01-511 | 60.35 |
| 05/31/2025 | GEN | 2071(E)*# | AT & T (U-VERSE INTERNET) | AT&T MAY/INTERNET & PHONE | 53303 | 01-511 | 32.61 |
| | | | | AT&T MAY/INTERNET & PHONE | 53303 | 03-521 | 65.20 |
| | | | | AT&T MAY/INTERNET & PHONE | 53303 | 04-541 | 19.54 |
| | | | Check GEN 2071(E) Total for Fund 01 GENERAL FUND | | | | 117.35 |
| 05/31/2025 | GEN | 2072(E)*# | DELTA DENTAL OF WISCONSIN | DENTAL/ | 51196 | 01-511 | 64.69 |
| | | | | DENTAL/ | 51199 | 01-511 | 176.43 |
| | | | | DENTAL/ | 51197 | 03-521 | 117.62 |
| | | | | DENTAL/ | 51199 | 03-521 | 753.01 |
| | | | | DENTAL/ | 51199 | 04-541 | 469.30 |
| | | | | DENTAL/ | 51199 | 04-542 | 118.80 |
| | | | Check GEN 2072(E) Total for Fund 01 GENERAL FUND | | | | 1,699.85 |
| 05/31/2025 | GEN | 2073(E) | DELTA DENTAL OF WISCONSIN | SUPPLEMENTAL DENTAL/JUNE | 21531 | 00-000 | 106.32 |
| 05/31/2025 | GEN | 2074(E) | DELTA DENTAL OF WISCONSIN | VISION/JUNE | 21532 | 00-000 | 134.38 |
| 05/31/2025 | GEN | 2075(E) | ICMA RETIREMENT TRUST | LANDISCH/WAGES 05/30/2025 | 21565 | 00-000 | 50.00 |
| | | | | MIKYSKA/WAGES 05/30/2025 | 21565 | 00-000 | 284.01 |
| | | | | WILLIAMS/WAGES 05/30/2025 | 21565 | 00-000 | 128.68 |
| | | | Check GEN 2075(E) Total for Fund 01 GENERAL FUND | | | | 462.69 |
| 05/31/2025 | GEN | 2076(E)*# | US CELLULAR | FIRE/MAY CELLULAR | 53303 | 03-522 | 180.84 |
| | | | | TPD/MAY CELLULAR | 53303 | 03-521 | 354.98 |
| | | | | DPW/MAY CELLULAR | 53303 | 04-541 | 53.58 |
| | | | | ADM/MAY CELLULAR | 53303 | 01-511 | 53.58 |
| | | | Check GEN 2076(E) Total for Fund 01 GENERAL FUND | | | | 642.98 |
| 05/31/2025 | GEN | 2077(E) | WI DEFERRED COMP PROGRAM | NEUMAN/WAGES PAID 5-30-25 | 21560 | 00-000 | 225.00 |
| | | | | KLEPPIN/WAGES PAID 5-30-25 | 21560 | 00-000 | 800.00 |
| | | | | DECHANT/WAGES PAID 5-30-25 | 21560 | 00-000 | 100.00 |
| | | | | EIBS/WAGES PAID 5-30-25 | 21560 | 00-000 | 100.00 |
| | | | Check GEN 2077(E) Total for Fund 01 GENERAL FUND | | | | 1,225.00 |
| Total For Fund: 01 | | | | | | | 58,289.36 |
| Fund: 19 STORM WATER MANAGEMENT | | | | | | | |
| 05/31/2025 | GEN | 2072(E)*# | DELTA DENTAL OF WISCONSIN | DENTAL/ | 51199 | 18-541 | 17.64 |

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 05/17/2025 - 05/31/2025

- CHECK TYPE: EFT FUNDS: 01, 07, 14, 16, 19 (3 more)

| Check Date | Bank Account | Check # | Payee | Description | Account Dept | Amount |
|---|--------------|-----------|---------------------------|---------------------------|--------------|-----------|
| Fund: 19 STORM WATER MANAGEMENT | | | | | | |
| Total For Fund: 19 | | | | | | 17.64 |
| Fund: 21 SEWER UTILITY | | | | | | |
| 05/31/2025 | GEN | 2071(E)*# | AT &T (U-VERSE INTERNET) | AT&T MAY/INTERNET & PHONE | 53303 05-610 | 13.04 |
| 05/31/2025 | GEN | 2072(E)*# | DELTA DENTAL OF WISCONSIN | DENTAL/ | 51199 05-610 | 164.67 |
| 05/31/2025 | GEN | 2076(E)*# | US CELLULAR | SWR/MAY CELLULAR | 53303 05-610 | 26.79 |
| Total For Fund: 21 | | | | | | 204.50 |
| Fund: 42 TAX INCREMENT DISTRICT #2 | | | | | | |
| 05/31/2025 | GEN | 2072(E)*# | DELTA DENTAL OF WISCONSIN | DENTAL/ | 51199 10-042 | 41.17 |
| Total For Fund: 42 | | | | | | 41.17 |
| Report Total: | | | | | | 58,552.67 |

'*'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE FUND

'#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK NUMBER 29525 - 29528

- CHECK TYPE: PAPER CHECK FUNDS: 01, 07, 14, 16, 19 (3 more)

| Check Date | Bank Account | Check # | Payee | Description | Account | Dept | Amount | |
|-------------------------------|--------------|---|-------------------------------|-------------|---------|--------|----------|----------|
| Fund: 21 SEWER UTILITY | | | | | | | | |
| 05/20/2025 | GEN | 29525 | WILLIAMSBURG APT HOLDINGS | APT UCE | 21110 | 00-000 | 680.00 | |
| | | | | APT CONNECT | 21110 | 00-000 | 180.00 | |
| | | Check GEN 29525 Total for Fund 21 SEWER UTILITY | | | | | | 860.00 |
| 05/20/2025 | GEN | 29526 | WILLIAMSBURG APT HOLDINGS LLC | APT UCE | 21110 | 00-000 | 680.00 | |
| | | | | APT CONNECT | 21110 | 00-000 | 180.00 | |
| | | | | APT UCE | 21110 | 00-000 | 680.00 | |
| | | | | APT CONNECT | 21110 | 00-000 | 180.00 | |
| | | | | APT UCE | 21110 | 00-000 | 680.00 | |
| | | | | APT CONNECT | 21110 | 00-000 | 180.00 | |
| | | | | APT UCE | 21110 | 00-000 | 680.00 | |
| | | | | APT CONNECT | 21110 | 00-000 | 180.00 | |
| | | | | APT UCE | 21110 | 00-000 | 680.00 | |
| | | | | APT CONNECT | 21110 | 00-000 | 180.00 | |
| | | Check GEN 29526 Total for Fund 21 SEWER UTILITY | | | | | | 4,300.00 |
| 05/20/2025 | GEN | 29527 | WILLIAMSBURG APT HOLDINGS LLC | APT UCE | 21110 | 00-000 | 680.00 | |
| | | | | APT CONNECT | 21110 | 00-000 | 180.00 | |
| | | | | APT UCE | 21110 | 00-000 | 680.00 | |
| | | | | APT CONNECT | 21110 | 00-000 | 180.00 | |
| | | Check GEN 29527 Total for Fund 21 SEWER UTILITY | | | | | | 1,720.00 |
| 05/20/2025 | GEN | 29528 | WILLIAMSBURG APT HOLDINGS LLC | APT UCE | 21110 | 00-000 | 680.00 | |
| | | | | APT CONNECT | 21110 | 00-000 | 180.00 | |
| | | Check GEN 29528 Total for Fund 21 SEWER UTILITY | | | | | | 860.00 |
| Total For Fund: 21 | | | | | | | 7,740.00 | |
| Report Total: | | | | | | | 7,740.00 | |

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 06/01/2025 - 06/13/2025

- CHECK TYPE: EFT FUNDS: 01, 07, 14, 16, 19 (3 more)

| Check Date | Bank Account | Check # | Payee | Description | Account | Dept | Amount |
|------------------------------|--------------|-----------|--|--|---------|--------|------------------|
| Fund: 01 GENERAL FUND | | | | | | | |
| 06/05/2025 | GEN | 2084(E)*# | CARDMEMBER SERVICE | OFFICE DEPOT - BINDER CLIPS, TAPE DISPEN | 53300 | 01-511 | 76.41 |
| | | | | MENARDS: FIRE HOUSE LADDERS MOUNTING BRA | 53308 | 01-511 | 105.50 |
| | | | | MENARDS: SCOOP DH POLY YW | 52230 | 04-542 | 27.99 |
| | | | | MENDARDS: 32" POLY LEAFRAKE W/GRIP | 52230 | 04-542 | 51.95 |
| | | | | EINSTEIN BROS BAGELS - ASSETALLY TRAININ | 52203 | 04-541 | 19.19 |
| | | | | FUNERAL FLOWERS - KUCHARSKI | 53399 | 01-510 | 125.94 |
| | | | | DOMINO'S - EMPLOYEE LUNCH | 53399 | 01-511 | 82.37 |
| | | | | OTTER AI - MAY 2025 | 55318 | 04-541 | 30.00 |
| | | | | OFFICE DEPOT - RED/BLUE REPLACEMENT INK | 53300 | 01-511 | 36.37 |
| | | | | COFFEE FROM FIDDLEHEADS - COF W COP | 53398 | 03-521 | 23.21 |
| | | | | HANGING DOCUMENT WALL HOLDERS | 53300 | 03-521 | 20.90 |
| | | | | SHOOTING QUAL TARGETS | 53398 | 03-521 | 138.58 |
| | | | | DOMINOS-DISPATCH APPRECIATE PIZZA-FIRST | 53398 | 03-521 | 38.57 |
| | | | | DOMINOS-DISPATCH APPRECIATE PIZZA-SEC | 53398 | 03-521 | 38.57 |
| | | | | DOMINOS-DISPATCH APPRECIATE PIZZA-THIRD | 53398 | 03-521 | 38.57 |
| | | | | PACK OF LEGAL PADS | 53300 | 03-521 | 12.94 |
| | | | | SQD 1 MAGNETIC MIC REPLACE | 53316 | 03-521 | 44.95 |
| | | | | DNS STANDARD SERVICE, 1 YEAR | 55318 | 04-541 | 19.95 |
| | | | | FOREIGN TRANS FEE | 55318 | 04-541 | 0.39 |
| | | | | TECHNOLOGY SUPPLIES | 55318 | 04-541 | 19.95 |
| | | | | TECHNOLOGY SUPPLIES | 55318 | 04-541 | 0.39 |
| | | | | OPEN AI - CHATGPT PLUS SUBSCRIPTION | 55318 | 04-541 | 20.00 |
| | | | | | | | <u>972.69</u> |
| | | | Check GEN 2084(E) Total for Fund 01 GENERAL FUND | | | | |
| 06/12/2025 | GEN | 2086(E) | ADP, LLC | PAYROLL PROCESSING/WAGES PD 5/30/2025 | 52210 | 01-511 | 100.20 |
| 06/12/2025 | GEN | 2087(E)# | ADP, LLC | FED/WAGES PD 6-13-2025 | 21512 | 00-000 | 4,083.49 |
| | | | | WI/WAGES PD 6-13-2025 | 21513 | 00-000 | 2,225.38 |
| | | | | FICA/WAGES PD 6-13-2025 | 21511 | 00-000 | 4,106.87 |
| | | | | ADM/WAGES PD 6-13-2025 | 51196 | 01-511 | 333.64 |
| | | | | ADM STAFF/WAGES PD 6-13-2025 | 51199 | 01-511 | 340.30 |
| | | | | TPD CHIEF/WAGES PD 6-13-2025 | 51197 | 03-521 | 307.12 |
| | | | | TPD/WAGES PD 6-13-2025 | 51199 | 03-521 | 1,657.73 |
| | | | | DPW/WAGES PD 6-13-2025 | 51199 | 04-541 | 1,546.60 |
| | | | | DIRECTDEP/WAGES PD 6-13-2025 | 11160 | 00-000 | 37,299.18 |
| | | | | GARNISHMENT/WAGES PD 6-13-2025 | 21580 | 00-000 | 340.15 |
| | | | | | | | <u>52,240.46</u> |
| | | | Check GEN 2087(E) Total for Fund 01 GENERAL FUND | | | | |
| 06/12/2025 | GEN | 2088(E)# | CHARTER COMMUNICATIONS | DPW SHOP INTERNET/JUNE 2025 | 53303 | 04-541 | 229.99 |
| | | | | VH INTERNET/JUNE 2025 | 53303 | 01-511 | 419.96 |
| | | | | | | | <u>649.95</u> |
| | | | Check GEN 2088(E) Total for Fund 01 GENERAL FUND | | | | |
| 06/12/2025 | GEN | 2089(E)*# | CHARTER COMMUNICATIONS | ADM PHONE/JUNE 2025 | 53303 | 01-511 | 54.95 |
| | | | | TPD PHONE/JUNE 2025 | 53303 | 03-521 | 109.89 |
| | | | | DPW PHONE/JUNE 2025 | 53303 | 04-541 | 32.97 |
| | | | | | | | <u>197.81</u> |
| | | | Check GEN 2089(E) Total for Fund 01 GENERAL FUND | | | | |
| 06/12/2025 | GEN | 2090(E) | GFL ENVIRONMENTAL | SANITARY LANDFILL - EARLY MAY | 52228 | 04-541 | 2,123.38 |
| | | | | COMPLIANCE & BUSINESS IMPACT CHARGE | 52228 | 04-541 | 210.22 |
| | | | | | | | <u>2,333.60</u> |
| | | | Check GEN 2090(E) Total for Fund 01 GENERAL FUND | | | | |
| 06/12/2025 | GEN | 2091(E) | GFL ENVIRONMENTAL | SANITARY LANDFILL - LATE MAY | 52228 | 04-541 | 2,140.23 |

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 06/01/2025 - 06/13/2025

- CHECK TYPE: EFT FUNDS: 01, 07, 14, 16, 19 (3 more)

| Check Date | Bank Account | Check # | Payee | Description | Account | Dept | Amount |
|--|--------------|-----------|--|-------------------------------------|---------|--------|-------------------|
| Fund: 01 GENERAL FUND | | | | | | | |
| | | | | COMPLIANCE & BUSINESS IMPACT CHARGE | 52228 | 04-541 | 211.88 |
| | | | Check GEN 2091(E) Total for Fund 01 GENERAL FUND | | | | <u>2,352.11</u> |
| 06/12/2025 | GEN | 2092(E) | ICMA RETIREMENT TRUST | LANDISCH/WAGES PAID 6-13-25 | 21565 | 00-000 | 50.00 |
| | | | | MIKYSKA/WAGES PAID 6-13-25 | 21565 | 00-000 | 310.64 |
| | | | | WILLIAMS/WAGES PAID 6-13-25 | 21565 | 00-000 | 128.68 |
| | | | Check GEN 2092(E) Total for Fund 01 GENERAL FUND | | | | <u>489.32</u> |
| 06/12/2025 | GEN | 2094(E) | WI DEFERRED COMP PROGRAM | NEUMAN/WAGES PAID 6-13-25 | 21560 | 00-000 | 225.00 |
| | | | | KLEPPIN/WAGES PAID 6-13-25 | 21560 | 00-000 | 800.00 |
| | | | | DECHANT/WAGES PAID 6-13-25 | 21560 | 00-000 | 100.00 |
| | | | | EIBS/WAGES PAID 6-13-25 | 21560 | 00-000 | 100.00 |
| | | | Check GEN 2094(E) Total for Fund 01 GENERAL FUND | | | | <u>1,225.00</u> |
| 06/12/2025 | GEN | 2095(E)*# | WISCONSIN RETIREMENT SYSTEM | ADM/WRS MAY | 51196 | 01-511 | 512.86 |
| | | | | ADM STAFF/WRS MAY | 51199 | 01-511 | 729.67 |
| | | | | TPD CHIEF/WRS MAY | 51197 | 03-521 | 1,828.39 |
| | | | | TPD/WRS MAY | 51199 | 03-521 | 9,851.44 |
| | | | | DPW/WRS MAY | 51199 | 04-541 | 2,248.40 |
| | | | | PARK/WRS MAY | 51199 | 04-542 | 444.17 |
| | | | | MAY WITHHOLDINGS/WRS | 21520 | 00-000 | 11,119.81 |
| | | | Check GEN 2095(E) Total for Fund 01 GENERAL FUND | | | | <u>26,734.74</u> |
| 06/12/2025 | GEN | 2103(E)*# | DEPT. OF EMPLOYEE TRUST FUNDS | ADM HEALTH/JULY | 51196 | 01-511 | 1,357.77 |
| | | | | ADM STAFF HEALTH/JULY | 51199 | 01-511 | 3,703.02 |
| | | | | TPD CHIEF HEALTH/JULY | 51197 | 03-521 | 2,468.68 |
| | | | | TPD HEALTH/JULY | 51199 | 03-521 | 13,515.35 |
| | | | | DPW HEALTH/JULY | 51199 | 04-541 | 9,850.04 |
| | | | | PARK HEALTH/JULY | 51199 | 04-542 | 2,493.37 |
| | | | | ADM ANNUITANT HEALTH/JULY | 51195 | 01-511 | 1,065.86 |
| | | | | HEALTH INSURANCE WITHHOLDING/JULY | 21530 | 00-000 | 1,959.52 |
| | | | Check GEN 2103(E) Total for Fund 01 GENERAL FUND | | | | <u>36,413.61</u> |
| Total For Fund: 01 | | | | | | | <u>123,709.49</u> |
| Fund: 07 PARK IMPROVEMENT FUND | | | | | | | |
| 06/05/2025 | GEN | 2084(E)*# | CARDMEMBER SERVICE | PARK GALA | 57292 | 07-542 | 47.85 |
| Total For Fund: 07 | | | | | | | <u>47.85</u> |
| Fund: 19 STORM WATER MANAGEMENT | | | | | | | |
| 06/12/2025 | GEN | 2095(E)*# | WISCONSIN RETIREMENT SYSTEM | STORM/WRS MAY | 51199 | 18-541 | 221.18 |
| 06/12/2025 | GEN | 2103(E)*# | DEPT. OF EMPLOYEE TRUST FUNDS | STORM HEALTH/JULY | 51199 | 18-541 | 370.30 |
| Total For Fund: 19 | | | | | | | <u>591.48</u> |
| Fund: 21 SEWER UTILITY | | | | | | | |
| 06/12/2025 | GEN | 2089(E)*# | CHARTER COMMUNICATIONS | SWR PHONE/JUNE 2025 | 53303 | 05-610 | 21.97 |
| 06/12/2025 | GEN | 2095(E)*# | WISCONSIN RETIREMENT SYSTEM | SWR/WRS MAY | 51199 | 05-610 | 906.19 |
| 06/12/2025 | GEN | 2103(E)*# | DEPT. OF EMPLOYEE TRUST FUNDS | SWR HEALTH/JULY | 51199 | 05-610 | 3,579.59 |
| Total For Fund: 21 | | | | | | | <u>4,507.75</u> |

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 06/01/2025 - 06/13/2025

- CHECK TYPE: EFT FUNDS: 01, 07, 14, 16, 19 (3 more)

| Check Date | Bank Account | Check # | Payee | Description | Account | Dept | Amount |
|---|--------------|-----------|-------------------------------|-----------------|---------|--------|------------|
| Fund: 42 TAX INCREMENT DISTRICT #2 | | | | | | | |
| 06/12/2025 | GEN | 2095(E)*# | WISCONSIN RETIREMENT SYSTEM | TIF/WRS MAY | 51199 | 10-042 | 397.12 |
| 06/12/2025 | GEN | 2103(E)*# | DEPT. OF EMPLOYEE TRUST FUNDS | TIF HEALTH/JULY | 51199 | 10-042 | 740.60 |
| Total For Fund: 42 | | | | | | | 1,137.72 |
| Report Total: | | | | | | | 129,994.29 |

'*'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE FUND

'#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 06/01/2025 - 06/13/2025

- CHECK TYPE: PAPER CHECK FUNDS: 01, 07, 14, 16, 19 (3 more)

| Check Date | Bank Account | Check # | Payee | Description | Account | Dept | Amount |
|---------------------------------------|--------------|---------|------------------------|-------------------------------|---------|--------|----------|
| Fund: 07 PARK IMPROVEMENT FUND | | | | | | | |
| 06/06/2025 | GEN | 29529 | FRESH PERSPECTIVES | GALA IN THE PARK/PHOTOGRAPHY | 57292 | 07-542 | 300.00 |
| 06/06/2025 | GEN | 29530 | TERRY GERACI | EZFM BAND REMAINDER/PARK GALA | 57292 | 07-542 | 3,000.00 |
| 06/06/2025 | GEN | 29531 | VILLAGE OF THIENSVILLE | GALA-HEADS OR TAILS/CASH | 46743 | 45-011 | 2,500.00 |
| Total For Fund: 07 | | | | | | | 5,800.00 |
| Report Total: | | | | | | | 5,800.00 |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|--|---|--|------------|--|-----------------|--------|---------------------|
| Vendor 248 - AIRGAS USA, LLC | | | | | | | |
| 9161603506 0000032298 | AIRGAS USA, LLC CYMRETEST 01-04-541-53308 | 05/30/2025 LLILJA CYMRETEST | 06/29/2025 | 204.03 204.03 | 204.03 | Open | N 06/09/2025 |
| 5516628632 0000032299 | AIRGAS USA, LLC ARGON/OXYGEN MAY 2025 01-04-541-53308 01-04-541-53308 01-04-541-53308 | 05/31/2025 LLILJA ARGON/MAY 2025 OXYGEN/MAY 2025 AIRGAS HAZMAT CHARGE | 06/30/2025 | 154.51 66.34 33.17 55.00 | 154.51 | Open | N 06/09/2025 |
| Total Vendor 248 - AIRGAS USA, LLC | | | | <u>358.54</u> | <u>358.54</u> | | |
| Vendor 103024 - AMAZON CAPITAL SERVICES | | | | | | | |
| 1WR1-YTLH-HPJW 0000032181 | AMAZON CAPITAL SERVICES MISC. SUPPLIES 01-04-542-52230 01-04-542-52230 01-04-542-52230 01-04-542-52230 01-04-542-52230 21-05-610-53308 07-07-542-57292 01-04-542-52230 | 05/19/2025 LLILJA WET & FORGET INDOOR/OUTDOOR SPIDER KILLE TRAIL MARKING/FLAGGING TAPE OUTDOOR PATIO GLOBE REPLACEMENT BULBS 1/4"X500FT POLYPRO ROPE, YELLOW 4"X6" AMERICAN HANDHELD FLAGS OFFICE CHAIRS MARINE NAVY SIGNAL CODE FLAG SET OF 40 1/4"X500FT POLYPRO ROPE, YELLOW | 06/19/2025 | 960.79 85.44 15.84 42.74 44.02 419.99 257.44 51.80 43.52 | 960.79 | Open | N 05/23/2025 |
| 1WKW-GG44-GMHP 0000032295 | AMAZON CAPITAL SERVICES GALA SUPPLIES & FAN 07-07-542-57292 07-07-542-57292 01-04-541-53308 | 06/09/2025 LLILJA ENVELOPES FISH NET DECORATION FAN | 07/08/2025 | 92.11 26.43 42.88 22.80 | 92.11 | Open | N 06/09/2025 |
| 112-5672577-934 0000032340 | AMAZON CAPITAL SERVICES PARK GALA/STATIONARY & DECOR 07-07-542-57292 07-07-542-57292 | 05/30/2025 CLANDISCH PARK GALA/ENVELOPES PARK GALA/DECOR | 06/30/2025 | 69.31 26.43 42.88 | 69.31 | Open | N 06/12/2025 |
| Total Vendor 103024 - AMAZON CAPITAL SERVICES | | | | <u>1,122.21</u> | <u>1,122.21</u> | | |
| Vendor 103206 - AMERICAN SIGNAL CORPORATION | | | | | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|---|--|------------|--|-----------------|--------|---------------------|
| Vendor 103206 - AMERICAN SIGNAL CORPORATION | | | | | | | |
| 0013351-1-IN 0000032201 | AMERICAN SIGNAL CORPORATION THIENSVILLE SIREN MAINTENANCE 01-03-521-5222 | 05/21/2025 LLILJA THIENSVILLE SIREN MAINTENANCE | 06/21/2025 | 2,277.36 2,277.36 | 2,277.36 | Open | N 05/27/2025 |
| Total Vendor 103206 - AMERICAN SIGNAL CORPORATION | | | | <u>2,277.36</u> | <u>2,277.36</u> | | |
| Vendor 103255 - ANDREW TICCIONI | | | | | | | |
| 062025GALA 0000032341 | ANDREW TICCIONI PARK GALA PHOTO BACKDROP SUPPLIES 07-07-542-57292 07-07-542-57292 07-07-542-57292 | 06/01/2025 CLANDISCH ORIENTAL TRADING/PHOTO BACKDROP DECOR AMAZON/PHOTO BACKDROP DECOR AMAZON/PHOTO BACKDROP DECOR | 07/01/2025 | 251.88 160.79 24.74 66.35 | 251.88 | Open | N 06/12/2025 |
| Total Vendor 103255 - ANDREW TICCIONI | | | | <u>251.88</u> | <u>251.88</u> | | |
| Vendor 102823 - ANGELINA APOSTOLOS | | | | | | | |
| 06082025 0000032321 | ANGELINA APOSTOLOS PARK DEPOSIT REFUND FOR EVENT ON 6/8/202 01-00-000-23165 | 06/08/2025 LLILJA PARK DEPOSIT REFUND FOR EVENT ON 6/8/202 | | 100.00 100.00 | 100.00 | Open | N 06/11/2025 |
| Total Vendor 102823 - ANGELINA APOSTOLOS | | | | <u>100.00</u> | <u>100.00</u> | | |
| Vendor 103426 - AT&T MOBILITY FIRSTNET | | | | | | | |
| x05262025 0000032222 | AT&T MOBILITY SQUAD INTERNET - FIRSTNET - APR19-MAY18 01-03-521-53303 | DLARRY SQUAD INTERNET X3 - APR19-MAY18 FEE | | 95.97 95.97 | 95.97 | Open | N 05/29/2025 |
| Total Vendor 103426 - AT&T MOBILITY FIRSTNET | | | | <u>95.97</u> | <u>95.97</u> | | |
| Vendor 101309 - BAKER TILLY VIRCHOW KRAUSE LLP | | | | | | | |
| BT3205604 0000032277 | BAKER TILLY VIRCHOW KRAUSE LLP 2024 AUDIT/PROGRESS BILLING #5 01-01-510-52206 | 05/28/2025 CLANDISCH 2024 AUDIT/PROGRESS BILLING #5 | 06/30/2025 | 440.98 440.98 | 440.98 | Open | N 06/05/2025 |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|---|---|------------|-----------------|-----------------|--------|---------------------|
| Vendor 101309 - BAKER TILLY VIRCHOW KRAUSE LLP | | | | | | | |
| BT3164442 0000032278 | BAKER TILLY VIRCHOW KRAUSE LLP 2024 AUDIT/PROGRESS BILLING #4 01-01-510-52206 | 04/29/2025 CLANDISCH 2024 AUDIT/PROGRESS BILLING #4 | 05/31/2025 | 840.00 | 840.00 | Open | N 06/05/2025 |
| Total Vendor 101309 - BAKER TILLY VIRCHOW KRAUSE LLP | | | | <u>1,280.98</u> | <u>1,280.98</u> | | |
| Vendor 100306 - BEYER S TRUE VALUE | | | | | | | |
| 4787 0000032233 | BEYER'S TRUE VALUE 50LB FAST SET CONCRETE MIX 01-04-541-52227 | 05/25/2025 LLILJA 50LB FAST SET CONCRETE MIX | 06/10/2025 | 13.74 | 13.74 | Open | N 06/02/2025 |
| 4917 0000032234 | BEYER'S TRUE VALUE 2" WHT SXS COUPLING 01-04-541-53330 | 05/25/2025 LLILJA 2" WHT SXS COUPLING | 06/10/2025 | 4.69 | 4.69 | Open | N 06/02/2025 |
| Total Vendor 100306 - BEYER S TRUE VALUE | | | | <u>18.43</u> | <u>18.43</u> | | |
| Vendor 103437 - CELESTE HAMMER | | | | | | | |
| 05312025 0000032319 | CELESTE HAMMER PARK DEPOSIT REFUND FOR 5/31/2025 EVENT 01-00-000-23165 | 05/31/2025 LLILJA PARK DEPOSIT REFUND FOR 5/31/2025 EVENT | | 100.00 | 100.00 | Open | N 06/11/2025 |
| Total Vendor 103437 - CELESTE HAMMER | | | | <u>100.00</u> | <u>100.00</u> | | |
| Vendor 102717 - CINTAS CORPORATION | | | | | | | |
| 4232908210 0000032283 | CINTAS CORPORATION VH MATS/JUNE 01-01-511-53308 | 06/05/2025 LLILJA VH MATS/JUNE | | 113.05 | 113.05 | Open | N 06/05/2025 |
| Total Vendor 102717 - CINTAS CORPORATION | | | | <u>113.05</u> | <u>113.05</u> | | |
| Vendor 228 - CITY OF MEQUON | | | | | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|--|--|--|------------|--|------------|--------|---------------------|
| Vendor 228 - CITY OF MEQUON | | | | | | | |
| 8493 0000032204 | CITY OF MEQUON VILLAGE SHARE OF RIVERBANK ANALYSIS 19-18-541-52209 | 05/22/2025 LLILJA VILLAGE SHARE OF RIVERBANK ANALYSIS | 06/21/2025 | 4,969.80 4,969.80 | 4,969.80 | Open | N 05/27/2025 |
| Total Vendor 228 - CITY OF MEQUON | | | | 4,969.80 | 4,969.80 | | |
| Vendor 102008 - COLLEEN LANDISCH-HANSEN | | | | | | | |
| 04-2025 0000032157 | COLLEEN LANDISCH-HANSEN APRIL/LANDISCH-HANSEN MILEAGE 01-01-511-51115 01-01-511-51115 01-01-511-51115 01-01-511-51115 01-01-511-51115 01-01-511-51115 | 04/30/2025 CLANDISCH PWSB BANKING (4-8, 4-10, 4-30) JACKSON VH (4-24-25)/COURT MEETING MT REC DEPT (4-8-25)/GALA SHULLY'S (4-30-25)/OED EVENT MEQUON CITY HALL (4-1-25)/SOFD MEQUON CITY HALL (4-25-25)/SOFD INTERVIE | 05/01/2025 | 32.20 2.10 22.40 4.20 0.70 1.40 1.40 | 32.20 | Open | N 05/20/2025 |
| Total Vendor 102008 - COLLEEN LANDISCH-HANSEN | | | | 32.20 | 32.20 | | |
| Vendor 100606 - CONLEY MEDIA | | | | | | | |
| 1672360525-2 0000032226 | CONLEY MEDIA, LLC CONLEY MEDIA, LLC 01-01-510-52200 01-01-510-52200 | 05/27/2025 LLILJA 5.19.25 PHN VILLAGE OF THIENSVILLE 5.19.25 AFFIDAVIT | 06/13/2025 | 53.08 52.08 1.00 | 53.08 | Open | N 05/30/2025 |
| Total Vendor 100606 - CONLEY MEDIA | | | | 53.08 | 53.08 | | |
| Vendor 103438 - CUB SCOUT PACK 3894 | | | | | | | |
| 06012025 0000032320 | CUB SCOUT PACK 3894 PARK DEPOSIT REFUND FOR EVENT ON 6/1/202 LLLILJA 01-00-000-23165 | 06/01/2025 PARK DEPOSIT REFUND FOR EVENT ON 6/1/202 | | 100.00 100.00 | 100.00 | Open | N 06/11/2025 |
| Total Vendor 103438 - CUB SCOUT PACK 3894 | | | | 100.00 | 100.00 | | |
| Vendor 100291 - DIGICORP, INC. | | | | | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|--|---|------------|---|------------|--------|---------------------|
| Vendor 100291 - DIGICORP, INC. | | | | | | | |
| 355121 0000032345 | DIGICORP, INC. MICROSOFT MIGRATION 14-16-511-54499 | 05/29/2025 CLANDISCH MICROSOFT MIGRATION | 06/30/2025 | 275.00 275.00 | 275.00 | Open | N 06/12/2025 |
| 355069 0000032346 | DIGICORP, INC. MICROSOFT MIGRATION 14-16-511-54499 | 05/31/2025 CLANDISCH MICROSOFT MIGRATION | 06/30/2025 | 440.00 440.00 | 440.00 | Open | N 06/12/2025 |
| 354831 0000032347 | DIGICORP, INC. VOT MICROSOFT SUITE/MAY 01-01-511-53303 01-03-521-53303 01-04-541-53303 01-01-510-53399 21-05-610-53303 | 05/31/2025 CLANDISCH VOT MICROSOFT SUITE/MAY ADM VOT MICROSOFT SUITE/MAY TPD VOT MICROSOFT SUITE/MAY DPW VOT MICROSOFT SUITE/MAY VB VOT MICROSOFT SUITE/MAY SWR | 06/30/2025 | 183.10 14.63 77.10 31.20 45.50 14.67 | 183.10 | Open | N 06/12/2025 |
| Total Vendor 100291 - DIGICORP, INC. | | | | 898.10 | 898.10 | | |
| Vendor 102783 - DIGITAL EDGE OF GRAFTON | | | | | | | |
| 2511349 0000032338 | DIGITAL EDGE OF GRAFTON PARK GALA/BINGO POSTER 07-07-542-57292 | 06/10/2025 CLANDISCH PARK GALA/BINGO POSTER | 07/10/2025 | 41.00 41.00 | 41.00 | Open | N 06/12/2025 |
| 2510912 0000032339 | DIGITAL EDGE OF GRAFTON PARK GALA/BANNER & FLYERS 07-07-542-57292 07-07-542-57292 | 04/30/2025 CLANDISCH PARK GALA/BANNER PARK GALA/120 5X7 FLYERS | 05/31/2025 | 204.00 164.00 40.00 | 204.00 | Open | N 06/12/2025 |
| Total Vendor 102783 - DIGITAL EDGE OF GRAFTON | | | | 245.00 | 245.00 | | |
| Vendor 100163 - DIVERSIFIED BENEFIT SERVICES | | | | | | | |
| 443735 0000032253 | DIVERSIFIED BENEFIT SERVICES JUNE HRA ADMIN SERVICES & PLAN PARTICIPA LLILJA 01-01-554-57715 01-01-554-57715 | 06/02/2025 CLANDISCH JUNE HRA ADMIN SERVICES PLAN PARTICIPANT MAILINGS | 06/02/2025 | 105.69 105.00 0.69 | 105.69 | Open | N 06/04/2025 |
| Total Vendor 100163 - DIVERSIFIED BENEFIT SERVICES | | | | | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|--|---------------------------------------|------------------|-----------------|-----------------|--------|---------------------|
| Vendor 100163 - DIVERSIFIED BENEFIT SERVICES | | | | | | | |
| | | | | 105.69 | 105.69 | | |
| Vendor 242 - EGELHOFF LAWN MOWER SERVICE | | | | | | | |
| 334505 | | | | | | | |
| 0000032290 | EGELHOFF LAWN MOWER SERVICE | 05/15/2025 | | 59.95 | 59.95 | Open | N |
| | LAWNMOWER BATTERY | LLILJA | | | | | 06/06/2025 |
| | 01-04-541-53330 | LAWNMOWER BATTERY | | 59.95 | | | |
| Total Vendor 242 - EGELHOFF LAWN MOWER SERVICE | | | | <u>59.95</u> | <u>59.95</u> | | |
| Vendor 100008 - EXTREME SKI & BIKE | | | | | | | |
| STMNT 6.4.25 - | | | | | | | |
| 0000032279 | EXTREME SKI & BIKE | | | 1,169.00 | 1,169.00 | Open | N |
| | THPD HELMETS AND BIKES- BIKE SAFETY DAY DLARRY | | | | | | 06/05/2025 |
| | 01-00-000-11220 | INV 022025184206346-27 | HELMETS,10 LIGHT | 500.00 | | | |
| | 01-00-000-11220 | INV 052925143409624- | 2 BIKES | 500.00 | | | |
| | 01-00-000-11220 | INV 060425105028785- | 13 HELMETS | 169.00 | | | |
| Total Vendor 100008 - EXTREME SKI & BIKE | | | | <u>1,169.00</u> | <u>1,169.00</u> | | |
| Vendor 103433 - FRONTIER TITLE & CLOSING SERVICES, LLC | | | | | | | |
| 1 | | | | | | | |
| 0000032252 | FRONTIER TITLE & CLOSING SERVICES, | 06/04/2025 | | 30.00 | 30.00 | Open | N |
| | OVERPAYMENT OF ASSESSMENT REQUEST FEE | LLILJA | | | | | 06/04/2025 |
| | 01-43-008-46142 | OVERPAYMENT OF ASSESSMENT REQUEST FEE | | 30.00 | | | |
| Total Vendor 103433 - FRONTIER TITLE & CLOSING SERVICES, LLC | | | | <u>30.00</u> | <u>30.00</u> | | |
| Vendor 102830 - GORDIE BOUCHER | | | | | | | |
| 46145 | | | | | | | |
| 0000032262 | GORDIE BOUCHER FORD | 05/28/2025 | | 64.77 | 64.77 | Open | N |
| | SPORD TUBE/#12 | LLILJA | | | | | 06/04/2025 |
| | 01-04-541-53330 | REPAIR PARTS/EQUIPMENT | | 64.77 | | | |
| Total Vendor 102830 - GORDIE BOUCHER | | | | <u>64.77</u> | <u>64.77</u> | | |
| Vendor 103421 - HAHN ACE HARDWARE - MEQUON | | | | | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|---|--|------------|-----------------|-----------------|--------|------------------|
| Vendor 103421 - HAHN ACE HARDWARE - MEQUON | | | | | | | |
| 208065 | | | | | | | |
| 0000032296 | HAHN ACE HARDWARE - MEQUON GALA YETI COOLER 07-07-542-57292 | 06/05/2025 LLILJA GALA YETI COOLER | 07/03/2025 | 230.00 | 230.00 | Open | N 06/09/2025 |
| Total Vendor 103421 - HAHN ACE HARDWARE - MEQUON | | | | <u>230.00</u> | <u>230.00</u> | | |
| Vendor 787 - HEIN ELECTRIC SUPPLY COMPANY | | | | | | | |
| S100278333.002 | | | | | | | |
| 0000032154 | HEIN ELECTRIC SUPPLY COMPANY ECOLUX FLUORESCENT TUBE LAMP 5000K 01-01-511-53308 | 04/16/2025 LLILJA ECOLUX FLUORESCENT TUBE LAMP 5000K | | 188.42 | 188.42 | Open | N 05/20/2025 |
| S100278333.001 | | | | | | | |
| 0000032155 | HEIN ELECTRIC SUPPLY COMPANY FLUORESCENT TUBE LAMP 3500K MEDIUM 01-01-511-53308 | 04/15/2025 LLILJA FLUORESCENT TUBE LAMP 3500K MEDIUM | | 118.40 | 118.40 | Open | N 05/20/2025 |
| Total Vendor 787 - HEIN ELECTRIC SUPPLY COMPANY | | | | <u>306.82</u> | <u>306.82</u> | | |
| Vendor 260 - HOUSEMAN & FEIND, LLP | | | | | | | |
| 91497 | | | | | | | |
| 0000032330 | HOUSEMAN & FEIND, LLP TRAFFIC/MAY 01-01-510-52207 | 06/01/2025 CLANDISCH TRAFFIC/MAY | 06/30/2025 | 180.00 | 180.00 | Open | N 06/12/2025 |
| Total Vendor 260 - HOUSEMAN & FEIND, LLP | | | | <u>180.00</u> | <u>180.00</u> | | |
| Vendor 103345 - LANGE ENTERPRISES INC | | | | | | | |
| 91343 | | | | | | | |
| 0000032220 | LANGE ENTERPRISES INC SIGN BRACKETS, HARDWARE, POSTS 01-04-541-53334 | 05/28/2025 LLILJA SIGN BRACKETS, HARDWARE, POSTS | 06/27/2025 | 1,305.10 | 1,305.10 | Open | N 05/29/2025 |
| Total Vendor 103345 - LANGE ENTERPRISES INC | | | | <u>1,305.10</u> | <u>1,305.10</u> | | |
| Vendor 103439 - MEQUON-THIENSVILLE COMMUNITY FOUNDATIONS | | | | | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|--|----------------------------|------------|----------------|------------|--------|---------------------|
| Vendor 103439 - MEQUON-THIENSVILLE COMMUNITY FOUNDATIONS | | | | | | | |
| 70 | | | | | | | |
| 0000032336 | MEQUON-THIENSVILLE COMMUNITY FOUNDA PARK GALA PROCEED SPLIT/RANGELINE PICKLE CLANDISCH 07-07-542-57292 | 06/09/2025 | 07/09/2025 | 600.00 | 600.00 | Open | N 06/12/2025 |
| | | | | 600.00 | | | |
| Total Vendor 103439 - MEQUON-THIENSVILLE COMMUNITY FOUNDATIONS | | | | 600.00 | 600.00 | | |
| Vendor 369 - MEQUON-THIENSVILLE SCHOOL DIST | | | | | | | |
| 05312025 | | | | | | | |
| 0000032318 | MEQUON-THIENSVILLE SCHOOL DIST REIMBURSEMENT OF BEST BUDDIES PARK RENTAL LLILJA 01-43-011-46720 | 06/11/2025 | | 100.00 | 100.00 | Open | Y 06/11/2025 |
| | | | | 100.00 | | | |
| Total Vendor 369 - MEQUON-THIENSVILLE SCHOOL DIST | | | | 100.00 | 100.00 | | |
| Vendor 101357 - MINUTEMAN PRESS | | | | | | | |
| 52610 | | | | | | | |
| 0000032241 | MINUTEMAN PRESS #10 WINDOW ENVELOPES 21-05-610-53300 | 06/02/2025 | 07/01/2025 | 296.59 | 296.59 | Open | N 06/02/2025 |
| | | | | 296.59 | | | |
| Total Vendor 101357 - MINUTEMAN PRESS | | | | 296.59 | 296.59 | | |
| Vendor 101091 - MMSD | | | | | | | |
| 388004 | | | | | | | |
| 0000032289 | MMSD Q1 2025 MMSD USER CHARGE 21-07-610-59650 | 04/22/2025 | 06/06/2025 | 67,541.45 | 67,541.45 | Open | N 06/06/2025 |
| | | | | 67,541.45 | | | |
| Total Vendor 101091 - MMSD | | | | 67,541.45 | 67,541.45 | | |
| Vendor 103344 - MONACELLI STONE COMPANY INC | | | | | | | |
| M100882 | | | | | | | |
| 0000032178 | MONACELLI STONE COMPANY INC LANNON GRAY BOBCAT OUTCROPPING, 13" - 16 LLILJA 14-14-554-57707 | 05/21/2025 | 06/21/2025 | 709.80 | 709.80 | open | N 05/23/2025 |
| | | | | 709.80 | | | |
| Total Vendor 103344 - MONACELLI STONE COMPANY INC | | | | 709.80 | 709.80 | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|--|---|------------|---------------------------------|-----------------|--------|------------------|
| Vendor 103162 - MOTOROLA SOLUTIONS, INC. | | | | | | | |
| 8230522964 | | | | | | | |
| 0000032247 | MOTOROLA SOLUTIONS, INC. QTRLY WATCHGUARD JUL-SEP 25 14-16-521-54402 | DLARRY QTRLY WATCHGUARD JUL-SEP25 | | 3,086.00 3,086.00 | 3,086.00 | Open | N 06/03/2025 |
| Total Vendor 103162 - MOTOROLA SOLUTIONS, INC. | | | | <u>3,086.00</u> | <u>3,086.00</u> | | |
| Vendor 100852 - NAPA AUTO PARTS | | | | | | | |
| 334758 | | | | | | | |
| 0000032158 | NAPA AUTO PARTS-GRAFTON 18MO WTY BAT 01-04-541-53330 | 05/19/2025 LLILJA 18MO WTY BAT #7236 | | 265.92 265.92 | 265.92 | Open | N 05/20/2025 |
| 335106 | | | | | | | |
| 0000032182 | NAPA AUTO PARTS-GRAFTON SQUAD #1 OIL FILTER, PEAK -30 ALL-IN-ONE 01-03-521-53316 01-04-541-53330 01-04-541-53330 | 05/21/2025 LLILJA SQUAD #1 OIL FILTER PEAK -30 ALL-IN-ONE BRAKE PARTS CLEANER | | 46.95 22.65 9.54 14.76 | 46.95 | Open | N 05/23/2025 |
| 335507 | | | | | | | |
| 0000032212 | NAPA AUTO PARTS-GRAFTON NAPA QUART 5W30 OIL 01-04-541-53330 | 05/23/2025 LLILJA NAPA QUART 5W30 OIL | | 41.88 41.88 | 41.88 | Open | N 05/28/2025 |
| Total Vendor 100852 - NAPA AUTO PARTS | | | | <u>354.75</u> | <u>354.75</u> | | |
| Vendor 103012 - ONECAUSE | | | | | | | |
| 298844 | | | | | | | |
| 0000032333 | ONECAUSE PARK GALA/EVENT STAFFING 07-07-542-57292 | 06/09/2025 CLANDISCH PARK GALA/EVENT STAFFING | 06/19/2025 | 3,390.00 3,390.00 | 3,390.00 | open | N 06/12/2025 |
| Total Vendor 103012 - ONECAUSE | | | | <u>3,390.00</u> | <u>3,390.00</u> | | |
| Vendor 100233 - OZAUKEE COUNTY CLERK | | | | | | | |
| 3 | | | | | | | |
| 0000032219 | OZAUKEE COUNTY CLERK ELECTION CHARGES - APRIL 1, 2025 01-01-510-53302 | 04/16/2025 LLILJA ELECTION CHARGES - APRIL 1, 2025 | | 634.05 634.05 | 634.05 | Open | N 05/29/2025 |
| Total Vendor 100233 - OZAUKEE COUNTY CLERK | | | | | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|---|---|------------|----------------|------------|--------|---------------------|
| Vendor 100233 - OZAUKEE COUNTY CLERK | | | | | | | |
| | | | | 634.05 | 634.05 | | |
| Vendor 101841 - OZAUKEE ECONOMIC DEVELOPMENT | | | | | | | |
| 2025OED | | | | | | | |
| 0000032199 | OZAUKEE ECONOMIC DEVELOPMENT 2025 MEMBERSHIP DUES 01-01-510-52202 | 04/01/2025 CLANDISCH 2025 MEMBERSHIP DUES | 04/30/2025 | 750.00 | 750.00 | Open | N 05/27/2025 |
| Total Vendor 101841 - OZAUKEE ECONOMIC DEVELOPMENT | | | | 750.00 | 750.00 | | |
| Vendor 102621 - PORTER CORPORATION | | | | | | | |
| 185999 | | | | | | | |
| 0000032248 | PORTER CORPORATION SHADE STRUCTURES 14-14-554-57707 14-16-542-54499 | 06/03/2025 LLILJA SHADE STRUCTURE/SPLASHPAD SHADE STRUCTURE/PICKLEBALL | 07/02/2025 | 35,272.20 | 35,272.20 | Open | N 06/03/2025 |
| Total Vendor 102621 - PORTER CORPORATION | | | | 35,272.20 | 35,272.20 | | |
| Vendor 102496 - PROPERTY SOLUTIONS CONTRACTING | | | | | | | |
| 2069 | | | | | | | |
| 0000032254 | PROPERTY SOLUTIONS CONTRACTING PARK TREES 14-14-554-57763 | 05/30/2025 LLILJA PARK TREES | 06/29/2025 | 1,655.00 | 1,655.00 | Open | N 06/04/2025 |
| 05312025-#2 | PROPERTY SOLUTIONS CONTRACTING VILLAGE PARK RENOVATION 14-14-554-57707 14-16-542-54499 14-14-554-57763 14-00-000-21110 | 05/27/2025 CLANDISCH SPLASHPAD CONSTRUCTION TENNIS/PICKLEBALL CONSTRUCTION VP PARKING LOT CONSTRUCTION VP RENOVATION RETAINAGE | 06/30/2025 | 345,828.78 | 345,828.78 | Open | N 06/12/2025 |
| Total Vendor 102496 - PROPERTY SOLUTIONS CONTRACTING | | | | 347,483.78 | 347,483.78 | | |
| Vendor 101146 - QUALITY STATE OIL CO., INC | | | | | | | |
| 1813216 | | | | | | | |
| 0000032300 | QUALITY STATE OIL CO., INC QUALITY STATE OIL - MAY DIESEL 01-04-541-53310 | 05/04/2025 LLILJA QUALITY STATE OIL - MAY DIESEL | | 954.20 | 954.20 | Open | N 06/09/2025 |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|---------------------------------------|--------------------------------------|------------|----------------|------------|--------|------------------|
| Vendor 101146 - QUALITY STATE OIL CO., INC | | | | | | | |
| 18132510 | | | | | | | |
| 0000032301 | QUALITY STATE OIL CO., INC | 05/04/2025 | | 903.67 | 903.67 | Open | N |
| | QUALITY STATE OIL - GAS MAY | LLILJA | | | | | 06/09/2025 |
| | 01-03-521-53310 | QUALITY STATE OIL - GAS MAY | | 659.68 | | | |
| | 01-04-541-53310 | QUALITY STATE OIL - GAS MAY | | 243.99 | | | |
| Total Vendor 101146 - QUALITY STATE OIL CO., INC | | | | 1,857.87 | 1,857.87 | | |
| Vendor 100239 - R & R INSURANCE SERVICES, INC. | | | | | | | |
| 3223052 | | | | | | | |
| 0000032342 | R & R INSURANCE SERVICES, INC. | 06/02/2025 | 06/30/2025 | 12,742.00 | 12,742.00 | open | N |
| | LWMMI INSTALLMENT POLICY #45186-2025 | CLANDISCH | | | | | 06/12/2025 |
| | 01-02-512-52238 | LWMMI INSTALLMENT POLICY #45186-2025 | | 12,742.00 | | | |
| 3223051 | | | | | | | |
| 0000032343 | R & R INSURANCE SERVICES, INC. | 03/03/2025 | 04/02/2025 | 8,708.00 | 8,708.00 | Open | N |
| | UNITED HEARTLAND/WORKERS COMP | INSTALLMEN CLANDISCH | | | | | 06/12/2025 |
| | 01-02-512-52237 | UNITED HEARTLAND/WORKERS COMP | INSTALLMEN | 8,708.00 | | | |
| Total Vendor 100239 - R & R INSURANCE SERVICES, INC. | | | | 21,450.00 | 21,450.00 | | |
| Vendor 101798 - RICOH USA, INC | | | | | | | |
| 5071427443 | | | | | | | |
| 0000032203 | RICOH USA, INC | 05/19/2025 | 06/18/2025 | 166.01 | 166.01 | open | N |
| | COPIER/MAY | LLILJA | | | | | 05/27/2025 |
| | 01-01-510-52200 | B&W/MAY | | 7.91 | | | |
| | 01-01-510-52200 | COLOR/MAY | | 158.10 | | | |
| Total Vendor 101798 - RICOH USA, INC | | | | 166.01 | 166.01 | | |
| Vendor 100671 - ROLYAN BUOYS | | | | | | | |
| IN98783507 | | | | | | | |
| 0000032180 | ROLYAN BUOYS | 05/19/2025 | 06/18/2025 | 1,733.13 | 1,733.13 | open | N |
| | "SLOW NO WAKE" & "DANGER DAM" BUOYS | LLILJA | | | | | 05/23/2025 |
| | 01-04-542-52230 | "SLOW NO WAKE" & "DANGER DAM" BUOYS | | 1,733.13 | | | |
| Total Vendor 100671 - ROLYAN BUOYS | | | | 1,733.13 | 1,733.13 | | |
| Vendor 298 - RUEKERT & MIELKE | | | | | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|--|--|---|----------|------------------------------|------------|--------|---------------------|
| Vendor 298 - RUEKERT & MIELKE | | | | | | | |
| 156909 0000032148 | RUEKERT & MIELKE GENERAL SERVICES 01-01-511-52209 21-05-610-52209 | 05/13/2025 LLILJA 112 ELLENBECKER CSM TAT MEETING | | 1,052.40 513.00 539.40 | 1,052.40 | Open | N 05/20/2025 |
| 156910 0000032149 | RUEKERT & MIELKE PIGEON CREEK PHASE 2 14-14-554-57722 | 05/13/2025 LLILJA PIGEON CREEK PHASE 2 | | 3,650.50 3,650.50 | 3,650.50 | Open | N 05/20/2025 |
| 156911 0000032150 | RUEKERT & MIELKE PIGEON CREEK PHASE 2 14-14-554-57722 | 05/13/2025 LLILJA PIGEON CREEK PHASE 2 | | 1,104.00 1,104.00 | 1,104.00 | Open | N 05/20/2025 |
| 156912 0000032151 | RUEKERT & MIELKE 2024 SANITARY SEWER REHABILITATION 21-05-610-52209 | 05/13/2025 LLILJA 2024 SANITARY SEWER REHABILITATION | | 192.00 192.00 | 192.00 | Open | N 05/20/2025 |
| 156913 0000032152 | RUEKERT & MIELKE WILLIAMSBURG DRIVE BRIDGE REPLACEMENT & 21-05-610-54499 | 05/13/2025 LLILJA WILLIAMSBURG DRIVE BRIDGE REPLACEMENT & | | 240.50 240.50 | 240.50 | Open | N 05/20/2025 |
| 156914 0000032153 | RUEKERT & MIELKE 2025 GIS ANNUAL SERVICES 21-05-610-52209 | 05/13/2025 LLILJA 2025 GIS ANNUAL SERVICES | | 840.00 840.00 | 840.00 | Open | N 05/20/2025 |
| Total Vendor 298 - RUEKERT & MIELKE | | | | 7,079.40 | 7,079.40 | | |

Vendor 371 - SAFEBUILT

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|---------------------------------------|--------------------------------------|------------|----------------|------------|--------|---------------------|
| Vendor 371 - SAFEBUILT | | | | | | | |
| 1867187 0000032302 | SAFEBUILT | 05/31/2025 | 06/30/2025 | 3,422.50 | 3,422.50 | Open | N |
| | SAFEBUILT/MAY PERMITS | LLILJA | | | | | 06/10/2025 |
| | 01-03-523-52272 | BLDG/MAY PERMITS | | 1,431.25 | | | |
| | 01-03-523-52273 | PLBG/MAY PERMITS | | 445.50 | | | |
| | 01-03-523-52274 | ELEC/MAY PERMITS | | 471.60 | | | |
| | 01-03-523-52272 | ZONE/MAY PERMITS | | 288.00 | | | |
| | 01-03-523-52272 | OCC/MAY PERMITS | | 45.00 | | | |
| | 01-03-523-52272 | HVAC/MAY PERMITS | | 67.50 | | | |
| | 01-03-523-52274 | EL/PL/HVAC COMMERCIAL (MANUAL ENTRY) | | 673.65 | | | |
| Total Vendor 371 - SAFEBUILT | | | | 3,422.50 | 3,422.50 | | |
| Vendor 798 - SECURIAN FINANCIAL GROUP, INC | | | | | | | |
| VOT062025 0000032332 | SECURIAN FINANCIAL GROUP, INC | 06/01/2025 | 06/30/2025 | 49.18 | 49.18 | Open | N |
| | ACCIDENTAL/JUNE | CLANDISCH | | | | | 06/12/2025 |
| | 01-00-000-21534 | ACCIDENTAL/JUNE | | 49.18 | | | |
| VOT07012025LIFE 0000032344 | SECURIAN FINANCIAL GROUP, INC | 06/01/2025 | 06/24/2025 | 692.28 | 692.28 | Open | N |
| | VOT LIFE/JULY | CLANDISCH | | | | | 06/12/2025 |
| | 01-01-511-51196 | ADM LIFE/JULY | | 28.99 | | | |
| | 01-01-511-51199 | ADM STAFF LIFE/JULY | | 11.16 | | | |
| | 01-03-521-51197 | TPD CHIEF LIFE/JULY | | 47.27 | | | |
| | 01-03-521-51199 | TPD LIFE/JULY | | 73.01 | | | |
| | 01-04-541-51199 | DPW LIFE/JULY | | 98.47 | | | |
| | 01-04-542-51199 | PARK LIFE/JULY | | 27.06 | | | |
| | 21-05-610-51199 | SWR LIFE/JULY | | 35.73 | | | |
| | 19-18-541-51199 | STORM LIFE/JULY | | 3.20 | | | |
| | 42-10-042-51199 | TIF LIFE/JULY | | 10.76 | | | |
| | 01-00-000-21533 | LIFE WITHHOLDINGS/JULY | | 356.63 | | | |
| Total Vendor 798 - SECURIAN FINANCIAL GROUP, INC | | | | 741.46 | 741.46 | | |
| Vendor 102706 - SHERWIN INDUSTRIES INC | | | | | | | |
| SC053904 0000032177 | SHERWIN INDUSTRIES INC | 05/20/2025 | 06/20/2025 | 533.88 | 533.88 | Open | N |
| | FAST DRY SUPREME WHITE TRAFFIC PAINT | LLILJA | | | | | 05/23/2025 |
| | 01-04-541-52227 | FAST DRY SUPREME WHITE TRAFFIC PAINT | | 533.88 | | | |
| Total Vendor 102706 - SHERWIN INDUSTRIES INC | | | | 533.88 | 533.88 | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|--|---------------------------------------|----------------------------|----------|----------------|------------|--------|---------------------|
| Vendor 102706 - SHERWIN INDUSTRIES INC | | | | | | | |
| Vendor 100213 - TERMINAL SUPPLY COMPANY | | | | | | | |
| 28564-00 | | | | | | | |
| 0000032156 | TERMINAL SUPPLY COMPANY | 05/13/2025 | | 44.22 | 44.22 | Open | N |
| | MISC. HARDWARE | LLILJA | | | | | 05/20/2025 |
| | 01-04-541-53308 | MISC. HARDWARE | | 44.22 | | | |
| Total Vendor 100213 - TERMINAL SUPPLY COMPANY | | | | 44.22 | 44.22 | | |
| Vendor 229 - THIENSVILLE HARDWARE | | | | | | | |
| 210214 | | | | | | | |
| 0000032255 | THIENSVILLE HARDWARE | 05/02/2025 | | 5.34 | 5.34 | Open | N |
| | HARDWARE | LLILJA | | | | | 06/04/2025 |
| | 01-04-541-53332 | HARDWARE | | 5.34 | | | |
| 210422 | | | | | | | |
| 0000032256 | THIENSVILLE HARDWARE | 05/08/2025 | | 34.76 | 34.76 | Open | N |
| | 2 GAL. POLY SPRAYER | LLILJA | | | | | 06/04/2025 |
| | 21-05-610-52251 | 2 GAL. POLY SPRAYER | | 34.76 | | | |
| 210743 | | | | | | | |
| 0000032257 | THIENSVILLE HARDWARE | 05/16/2025 | | 16.27 | 16.27 | Open | N |
| | FUSE AND FUSE HOLDERS | LLILJA | | | | | 06/04/2025 |
| | 01-04-541-53330 | FUSE AND FUSE HOLDERS | | 16.27 | | | |
| 210849 | | | | | | | |
| 0000032258 | THIENSVILLE HARDWARE | 05/20/2025 | | 25.98 | 25.98 | Open | N |
| | 1/4" COTTON CLOTHESLINES | LLILJA | | | | | 06/04/2025 |
| | 01-04-541-52227 | 1/4" COTTON CLOTHESLINES | | 25.98 | | | |
| 210869 | | | | | | | |
| 0000032259 | THIENSVILLE HARDWARE | 05/21/2025 | | 21.98 | 21.98 | Open | N |
| | 2" ANGLE POLY BRUSH | LLILJA | | | | | 06/04/2025 |
| | 01-04-541-53308 | 2" ANGLE POLY BRUSH | | 21.98 | | | |
| 210882 | | | | | | | |
| 0000032260 | THIENSVILLE HARDWARE | 05/21/2025 | | 8.89 | 8.89 | Open | N |
| | 1LB 2-1/2" TRIM NAIL | LLILJA | | | | | 06/04/2025 |
| | 01-01-511-53308 | 1LB 2-1/2" TRIM NAIL | | 8.89 | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|--|---|---------------------------------------|------------|-----------------|-----------------|--------|------------------|
| Vendor 229 - THIENSVILLE HARDWARE | | | | | | | |
| 210894 0000032261 | THIENSVILLE HARDWARE 1.4A 921BP DONE/MAP BUL 01-04-541-53330 | 05/22/2025 LLILJA | | 6.91 | 6.91 | Open | N 06/04/2025 |
| | | 1.4A 921BP DONE/MAP BUL | | 6.91 | | | |
| Total Vendor 229 - THIENSVILLE HARDWARE | | | | <u>120.13</u> | <u>120.13</u> | | |
| Vendor 314 - THIENSVILLE PROFESSIONAL POLIC | | | | | | | |
| TPPA06012025 0000032331 | WI PROFESSIONAL POLICE ASSOC TPPA DUES/JUNE 01-00-000-21550 01-00-000-21550 | 06/01/2025 CLANDISCH | 06/30/2025 | 280.50 | 280.50 | Open | N 06/12/2025 |
| | | TPPA DUES/JUNE | | 255.00 | | | |
| | | TPPA DUES/H TUCHEL LAST PAYCHECK | | 25.50 | | | |
| Total Vendor 314 - THIENSVILLE PROFESSIONAL POLIC | | | | <u>280.50</u> | <u>280.50</u> | | |
| Vendor 103432 - THOMAS & SARAH RAMLOW | | | | | | | |
| 1 0000032200 | THOMAS & SARAH RAMLOW PAID NEW GATE CARD FEE INSTEAD OF RENEWA LLLILJA 01-43-010-46420 | 05/27/2025 LLILJA | | 5.00 | 5.00 | Open | N 05/27/2025 |
| | | PAID NEW GATE CARD INSTEAD OF RENEWAL | | 5.00 | | | |
| Total Vendor 103432 - THOMAS & SARAH RAMLOW | | | | <u>5.00</u> | <u>5.00</u> | | |
| Vendor 103336 - VANDEWALLE & ASSOCIATES INC | | | | | | | |
| 202505065 0000032225 | VANDEWALLE & ASSOCIATES INC PLANNING SERVICES/MAY 01-01-510-52205 01-01-510-52205 42-10-042-54205 | 05/16/2025 LLILJA | | 3,721.25 | 3,721.25 | Open | N 05/30/2025 |
| | | ON DEMAND PLANNING SERVICES | | 1,033.75 | | | |
| | | CHRIST ALONE/MAY | | 840.00 | | | |
| | | TID REDEV. & MANAG. /MAY | | 1,847.50 | | | |
| Total Vendor 103336 - VANDEWALLE & ASSOCIATES INC | | | | <u>3,721.25</u> | <u>3,721.25</u> | | |
| Vendor 101952 - WASTE MANAGEMENT | | | | | | | |
| 7138968-2275-4 0000032297 | WASTE MANAGEMENT OF WI-MN CURBSIDE RECYCLING/MAY 2025 01-04-541-52266 | 06/02/2025 LLILJA | 07/02/2025 | 3,123.40 | 3,123.40 | Open | N 06/09/2025 |
| | | CURBSIDE RECYCLING/MAY 2025 | | 3,123.40 | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|--|--|------------------------------------|------------|--------------------|------------|--------|------------------|
| Vendor 101952 - WASTE MANAGEMENT | | | | | | | |
| Total Vendor 101952 - WASTE MANAGEMENT | | | | 3,123.40 | 3,123.40 | | |
| Vendor 673 - WAYSIDE NURSERIES | | | | | | | |
| 206580 0000032235 | WAYSIDE NURSERIES GRASS SEED & SEED STARTER (PENN MULCH) 19-18-541-52257 | 05/23/2025 LLILJA | 06/22/2025 | 162.00 | 162.00 | Open | N 06/02/2025 |
| | | | | 162.00 | | | |
| Total Vendor 673 - WAYSIDE NURSERIES | | | | 162.00 | 162.00 | | |
| Vendor 791 - WCTC | | | | | | | |
| S0863249 0000032221 | WCTC WCTC -EIBS/KLEPPIN BIKE TRAINING 01-00-000-34160 | DLARRY EIBS BIKE TRAINING CLASS | | 598.00 | 598.00 | Open | N 05/29/2025 |
| | 01-00-000-34160 | KLEPPIN BIKE TRAINING CLASS | | 299.00 | | | |
| | | | | 299.00 | | | |
| Total Vendor 791 - WCTC | | | | 598.00 | 598.00 | | |
| Vendor 102903 - WI DNR-ENVIRONMENTAL FEES | | | | | | | |
| 246055920-2025- 0000032202 | WI DNR-ENVIRONMENTAL FEES 2025 STORMWATER MUNICIPAL FEE 19-18-541-52252 | 05/12/2025 LLILJA | 06/11/2025 | 500.00 | 500.00 | Open | N 05/27/2025 |
| | | | | 500.00 | | | |
| Total Vendor 102903 - WI DNR-ENVIRONMENTAL FEES | | | | 500.00 | 500.00 | | |
| # of Invoices: 80 # Due: 80 | | | | Totals: 521,225.30 | 521,225.30 | | |
| # of Credit Memos: 0 # Due: 0 | | | | Totals: 0.00 | 0.00 | | |
| Net of Invoices and Credit Memos: | | | | 521,225.30 | 521,225.30 | | |
| * 1 Net Invoices have Credits Totalling: | | | | (18,201.52) | | | |
| --- TOTALS BY FUND --- | | | | | | | |
| | 01 GENERAL FUND | | | 46,810.92 | 46,810.92 | | |
| | 07 PARK IMPROVEMENT FUND | | | 4,907.30 | 4,907.30 | | |
| | 14 CAPITAL IMPROVEMENT/EQUIPMENT | | | 392,021.28 | 392,021.28 | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---------------------------------|---------------------------------------|----------------------------|----------|----------------|-------------|--------|---------------------|
| | 19 STORM WATER MANAGEMENT | | | 5,635.00 | 5,635.00 | | |
| | 21 SEWER UTILITY | | | 69,992.54 | 69,992.54 | | |
| | 42 TAX INCREMENT DISTRICT #2 | | | 1,858.26 | 1,858.26 | | |
| --- TOTALS BY DEPT/ACTIVITY --- | | | | | | | |
| | 00-000 | | | (15,448.21) | (15,448.21) | | |
| | 01-510 VILLAGE REPRESENTATION | | | 4,983.37 | 4,983.37 | | |
| | 01-511 VILLAGE ADMINISTRATION | | | 1,028.74 | 1,028.74 | | |
| | 01-554 UNCLASSIFIED | | | 105.69 | 105.69 | | |
| | 02-512 INSURANCE | | | 21,450.00 | 21,450.00 | | |
| | 03-521 POLICE DEPARTMENT | | | 3,253.04 | 3,253.04 | | |
| | 03-523 INSPECTION | | | 3,422.50 | 3,422.50 | | |
| | 04-541 PUBLIC WORKS - STREET | | | 7,267.53 | 7,267.53 | | |
| | 04-542 PARK | | | 2,411.74 | 2,411.74 | | |
| | 05-610 SEWER | | | 2,451.09 | 2,451.09 | | |
| | 07-542 PARK | | | 4,907.30 | 4,907.30 | | |
| | 07-610 SEWER | | | 67,541.45 | 67,541.45 | | |
| | 10-042 TAX INCREMENT DISTRICT #2 | | | 1,858.26 | 1,858.26 | | |
| | 14-554 UNCLASSIFIED | | | 200,839.74 | 200,839.74 | | |
| | 16-511 VILLAGE ADMINISTRATION | | | 715.00 | 715.00 | | |
| | 16-521 POLICE DEPARTMENT | | | 3,086.00 | 3,086.00 | | |
| | 16-542 PARK | | | 205,582.06 | 205,582.06 | | |
| | 18-541 PUBLIC WORKS - STREET | | | 5,635.00 | 5,635.00 | | |
| | 43-008 GENERAL GOVERNMENT | | | 30.00 | 30.00 | | |
| | 43-010 HEALTH & SANITATION | | | 5.00 | 5.00 | | |
| | 43-011 PARK & RECREATION | | | 100.00 | 100.00 | | |

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 05/17/2025 - 05/31/2025

- CHECK TYPE: EFT FUNDS: 98, 99

| Check Date | Bank Account | Check # | Payee | Description | Account | Dept | Amount |
|--|--------------|-------------------|-----------------------------------|-------------------------|---------|--------|------------------|
| Fund: 99 F. L. WEYENBERG LIBRARY FUND | | | | | | | |
| 05/31/2025 | GEN | 2081(E)# | ADP, INC. | FEDERAL WITHHOLDING TAX | 21512 | 00-000 | 1,830.96 |
| | | | | WISCONSIN WITHHOLDING | 21513 | 00-000 | 955.20 |
| | | | | SOCIAL SECURITY TAX | 21511 | 00-000 | 2,009.90 |
| | | | | FRINGE BENEFITS | 51199 | 91-551 | 2,009.91 |
| | | | | DIRECT DEPOSIT | 11160 | 00-000 | 19,933.56 |
| | | | | | | | <u>26,739.53</u> |
| | | Check GEN 2081(E) | Total for Fund 99 F. L. WEYENBERG | LIBRARY FUND | | | |
| 05/31/2025 | GEN | 2082(E) | ADP, INC. | PAYROLL PROCESSING | 52289 | 92-551 | 75.95 |
| 05/31/2025 | GEN | 2083(E) | ADP, INC. | PAYROLL PROCESSING | 52289 | 92-551 | 67.75 |
| | | | | | | | <u>26,883.23</u> |
| Total For Fund: 99 | | | | | | | 26,883.23 |
| Report Total: | | | | | | | <u>26,883.23</u> |

'#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 06/01/2025 - 06/13/2025

- CHECK TYPE: EFT FUNDS: 98, 99

| Check Date | Bank Account | Check # | Payee | Description | Account | Dept | Amount |
|--|--------------|----------|--|------------------------------|---------|--------|------------------|
| Fund: 99 F. L. WEYENBERG LIBRARY FUND | | | | | | | |
| 06/06/2025 | GEN | 2080(E) | ADP, INC. | PAYROLL PROCESSING | 52289 | 92-551 | 67.75 |
| 06/12/2025 | GEN | 2096(E)# | ADP, INC. | FEDERAL WITHHOLDING TAX | 21512 | 00-000 | 1,738.72 |
| | | | | WISCONSIN WITHHOLDING | 21513 | 00-000 | 914.53 |
| | | | | SOCIAL SECURITY TAX | 21511 | 00-000 | 1,952.63 |
| | | | | FRINGE BENEFITS | 51199 | 91-551 | 1,952.61 |
| | | | | DIRECT DEPOSIT | 11160 | 00-000 | 20,487.47 |
| | | | | | | | <u>27,045.96</u> |
| | | | Check GEN 2096(E) Total for Fund 99 F. L. WEYENBERG LIBRARY FUND | | | | |
| 06/12/2025 | GEN | 2097(E)# | DEPT. OF EMPLOYEE TRUST FUNDS | HEALTH INSURANCE WITHHOLDING | 21530 | 00-000 | 1,218.83 |
| | | | | FRINGE BENEFITS | 51199 | 91-551 | 8,938.11 |
| | | | | | | | <u>10,156.94</u> |
| | | | Check GEN 2097(E) Total for Fund 99 F. L. WEYENBERG LIBRARY FUND | | | | |
| 06/12/2025 | GEN | 2098(E) | GREATAMERICA | SUPPLIES-COPY MACHINE | 53307 | 92-551 | 118.85 |
| 06/12/2025 | GEN | 2099(E) | GREATAMERICA | SUPPLIES-COPY MACHINE | 53307 | 92-551 | 169.88 |
| 06/12/2025 | GEN | 2100(E) | WE ENERGIES | UTILITIES | 53360 | 94-551 | 381.32 |
| 06/12/2025 | GEN | 2101(E) | WE ENERGIES | UTILITIES | 53360 | 94-551 | 2,824.64 |
| 06/12/2025 | GEN | 2102(E)# | WISCONSIN RETIREMENT SYSTEM | WI RETIREMENT | 21520 | 00-000 | 4,810.45 |
| | | | | FRINGE BENEFITS | 51199 | 91-551 | 4,810.44 |
| | | | | | | | <u>9,620.89</u> |
| | | | Check GEN 2102(E) Total for Fund 99 F. L. WEYENBERG LIBRARY FUND | | | | |
| Total For Fund: 99 | | | | | | | <u>50,386.23</u> |
| Report Total: | | | | | | | <u>50,386.23</u> |

'#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|--|--|---|------------|----------------|------------|--------|---------------------|
| Vendor 103024 - AMAZON CAPITAL SERVICES | | | | | | | |
| 14RM-1Y9Y-PXJC | | | | | | | |
| 0000032176 | AMAZON CAPITAL SERVICES GIFT - FRIENDS DONATION SRP 98-95-551-57298 | 05/01/2025 BHATCH LIB GIFTS & GRANTS RESTRICTED | 06/15/2025 | 125.40 | 125.40 | Open | N 05/22/2025 |
| 1K3Y-9DXH-4VLF | | | | | | | |
| 0000032183 | AMAZON CAPITAL SERVICES COLLECTION - PRINT 99-93-551-53373 | 05/14/2025 BHATCH PRINT | 06/28/2025 | 58.24 | 58.24 | Open | N 05/23/2025 |
| 1JQL-DGDM-4YN1 | | | | | | | |
| 0000032184 | AMAZON CAPITAL SERVICES PROCESSING SUPPLIES 99-92-551-53301 | 05/14/2025 BHATCH PROCESSING SUPPLIES | 06/28/2025 | 19.47 | 19.47 | Open | N 05/23/2025 |
| 1CRK-1419-NJVV | | | | | | | |
| 0000032185 | AMAZON CAPITAL SERVICES PROCESSING SUPPLIES 99-92-551-53301 | 05/15/2025 BHATCH PROCESSING SUPPLIES | 06/29/2025 | 9.42 | 9.42 | Open | N 05/23/2025 |
| 11FW-L1CC-P46W | | | | | | | |
| 0000032186 | AMAZON CAPITAL SERVICES PRINT COLLECTION 99-93-551-53373 | 05/15/2025 BHATCH PRINT | 06/29/2025 | 276.55 | 276.55 | Open | N 05/23/2025 |
| 1PXL-T7XN-1TH1 | | | | | | | |
| 0000032187 | AMAZON CAPITAL SERVICES RESTRICTED GIFT - FRIENDS DONATION 98-95-551-57298 | 05/20/2025 BHATCH LIB GIFTS & GRANTS RESTRICTED | 07/04/2025 | 256.37 | 256.37 | Open | N 05/23/2025 |
| 16PR-L7NW-T4Q6 | | | | | | | |
| 0000032188 | AMAZON CAPITAL SERVICES RESTRICTED GIFT - FRIENDS SRP 98-95-551-57298 | 05/20/2025 BHATCH LIB GIFTS & GRANTS RESTRICTED | 07/04/2025 | 119.58 | 119.58 | Open | N 05/23/2025 |
| 1KY1-HPDK-7LFH | | | | | | | |
| 0000032228 | AMAZON CAPITAL SERVICES COLLECTION - PRINT 99-93-551-53373 | 05/30/2025 BHATCH PRINT | 07/14/2025 | 20.14 | 20.14 | Open | N 05/31/2025 |
| 1L7J-JFHH-7QRM | | | | | | | |
| 0000032229 | AMAZON CAPITAL SERVICES PROGRAMMING 99-93-551-53370 | 05/29/2025 BHATCH PROGRAMMING | 07/13/2025 | 15.51 | 15.51 | Open | N 05/31/2025 |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|--|--|---|------------|------------------|------------|--------|---------------------|
| Vendor 103024 - AMAZON CAPITAL SERVICES | | | | | | | |
| 1LKK-9MFY-647N | | | | | | | |
| 0000032230 | AMAZON CAPITAL SERVICES PROGRAMMING 99-93-551-53370 | 05/27/2025 BHATCH PROGRAMMING | 07/11/2025 | 47.45 47.45 | 47.45 | Open | N 05/31/2025 |
| 1JLW-G3G1-7RFC | | | | | | | |
| 0000032231 | AMAZON CAPITAL SERVICES COLLECTION - PRINT 99-93-551-53373 | 05/30/2025 BHATCH PRINT | 07/14/2025 | 35.98 35.98 | 35.98 | Open | N 05/31/2025 |
| 1MMG-H11R-7VQN | | | | | | | |
| 0000032232 | AMAZON CAPITAL SERVICES COLLECTION - PRINT 99-93-551-53373 | 05/29/2025 BHATCH PRINT | 07/13/2025 | 87.94 87.94 | 87.94 | Open | N 05/31/2025 |
| 1Y94-34JV-73M3 | | | | | | | |
| 0000032267 | AMAZON CAPITAL SERVICES COLLECTIONS - MEDIA 99-93-551-53371 | 06/03/2025 BHATCH MEDIA | 07/18/2025 | 81.06 81.06 | 81.06 | Open | N 06/04/2025 |
| 1TRW-F6KK-79KW | | | | | | | |
| 0000032268 | AMAZON CAPITAL SERVICES COLLECTIONS - PRINT 99-93-551-53373 | 06/03/2025 BHATCH PRINT | 07/18/2025 | 37.27 37.27 | 37.27 | Open | N 06/04/2025 |
| 1C97-WXR-1VRN | | | | | | | |
| 0000032271 | AMAZON CAPITAL SERVICES COLLECTIONS - PRINT 99-93-551-53373 | 06/03/2025 BHATCH PRINT | 07/18/2025 | 122.01 122.01 | 122.01 | Open | N 06/04/2025 |
| 1CD4-3QD-CXNV | | | | | | | |
| 0000032272 | AMAZON CAPITAL SERVICES FRIENDS DONATION - SRP 98-95-551-57298 | 06/02/2025 BHATCH LIB GIFTS & GRANTS RESTRICTED | 07/17/2025 | 51.03 51.03 | 51.03 | Open | N 06/04/2025 |
| 14M7-HGKS-HND6 | | | | | | | |
| 0000032273 | AMAZON CAPITAL SERVICES COLLECTIONS - PRINT 99-93-551-53373 | 05/31/2025 BHATCH PRINT | 07/15/2025 | 188.31 188.31 | 188.31 | Open | N 06/04/2025 |
| 1QJM-HJK1-LFTG | | | | | | | |
| 0000032284 | AMAZON CAPITAL SERVICES COLLECTIONS - PRINT 99-93-551-53373 | 06/05/2025 BHATCH PRINT | 07/20/2025 | 9.99 9.99 | 9.99 | Open | N 06/05/2025 |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|--|---|-------------------------------|------------|------------------|------------------|--------|---------------------|
| Vendor 103024 - AMAZON CAPITAL SERVICES | | | | | | | |
| 11WM-RFNR-QX71 | | | | | | | |
| 0000032291 | AMAZON CAPITAL SERVICES PBS STIPEND - AP PROGRAM 98-95-551-57298 | 06/06/2025 BHATCH | 07/21/2025 | 79.94 | 79.94 | Open | N 06/06/2025 |
| | | LIB GIFTS & GRANTS RESTRICTED | | 79.94 | | | |
| 13LT-PQ3K-WYXR | | | | | | | |
| 0000032304 | AMAZON CAPITAL SERVICES COLLECTIONS - MEDIA 99-93-551-53371 | 06/10/2025 BHATCH | 07/25/2025 | 338.79 | 338.79 | Open | N 06/10/2025 |
| | | MEDIA | | 338.79 | | | |
| 1QC1-C46V-NXX3 | | | | | | | |
| 0000032305 | AMAZON CAPITAL SERVICES FRIENDS DONATION - SRP 98-95-551-57298 | 06/09/2025 BHATCH | 07/24/2025 | 54.12 | 54.12 | Open | N 06/10/2025 |
| | | LIB GIFTS & GRANTS RESTRICTED | | 54.12 | | | |
| 164J-4KCJ-3CTP | | | | | | | |
| 0000032306 | AMAZON CAPITAL SERVICES COLLECTIONS - PROGRAMMING 99-93-551-53370 | 06/07/2025 BHATCH | 07/22/2025 | 37.97 | 37.97 | Open | N 06/10/2025 |
| | | PROGRAMMING | | 37.97 | | | |
| 1QC1-C46V-37KV | | | | | | | |
| 0000032307 | AMAZON CAPITAL SERVICES PROCESSING SUPPLIES 99-92-551-53301 | 06/07/2025 BHATCH | 07/22/2025 | 39.98 | 39.98 | Open | N 06/10/2025 |
| | | PROCESSING SUPPLIES | | 39.98 | | | |
| Total Vendor 103024 - AMAZON CAPITAL SERVICES | | | | <u>2,112.52</u> | <u>2,112.52</u> | | |
| Vendor 103436 - ARCH SOLAR C&I, INC | | | | | | | |
| 24C-0510002 | | | | | | | |
| 0000032293 | ARCH SOLAR C&I, INC SOLAR PANEL INSTALLATION 99-94-551-57700 | 06/03/2025 BHATCH | | 52,921.20 | 52,921.20 | Open | N 06/06/2025 |
| | | BUILDING PROJECTS | | 52,921.20 | | | |
| Total Vendor 103436 - ARCH SOLAR C&I, INC | | | | <u>52,921.20</u> | <u>52,921.20</u> | | |
| Vendor 101930 - BAKER & TAYLOR | | | | | | | |
| 2039057159 | | | | | | | |
| 0000032191 | BAKER & TAYLOR COLLECTIONS - OFFICE/SPOKEN WORD 99-93-551-53371 | 05/05/2025 BHATCH | | 25.23 | 25.23 | Open | N 05/24/2025 |
| | | MEDIA | | 25.23 | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|--|--------------------------------------|----------|----------------------|------------|--------|---------------------|
| Vendor 101930 - BAKER & TAYLOR | | | | | | | |
| 2039060829 0000032192 | BAKER & TAYLOR COLLECTIONS - AUTOMATICALLY YOURS 99-93-551-53373 | 05/06/2025 BHATCH PRINT | | 34.27 34.27 | 34.27 | Open | N 05/24/2025 |
| 2039065778 0000032193 | BAKER & TAYLOR COLLECTIONS - BOOK ACCOUNT 99-93-551-53373 | 05/08/2025 BHATCH PRINT | | 334.18 334.18 | 334.18 | Open | N 05/24/2025 |
| 2039066381 0000032194 | BAKER & TAYLOR COLLECTIONS - BOOK ACCOUNT 99-93-551-53373 | 05/08/2025 BHATCH PRINT | | 1,024.60 1,024.60 | 1,024.60 | Open | N 05/24/2025 |
| 2039075162 0000032205 | BAKER & TAYLOR COLLECTIONS - BOOK ACCOUNT 99-93-551-53373 | 05/13/2025 BHATCH PRINT | | 356.93 356.93 | 356.93 | Open | N 05/27/2025 |
| 2039078958 0000032206 | BAKER & TAYLOR COLLECTIONS - BOOK ACCOUNT 99-93-551-53373 | 05/14/2025 BHATCH PRINT | | 28.00 28.00 | 28.00 | Open | N 05/27/2025 |
| 2039082199 0000032207 | BAKER & TAYLOR COLLECTIONS - BOOK ACCOUNT 99-93-551-53373 | 05/15/2025 BHATCH PRINT | | 626.05 626.05 | 626.05 | Open | N 05/27/2025 |
| 2039076392 0000032208 | BAKER & TAYLOR COLLECTIONS - AUTOMATICALLY YOURS 99-93-551-53373 | 05/13/2025 ACCOUN BHATCH PRINT | | 106.19 106.19 | 106.19 | Open | N 05/27/2025 |
| 2039087670 0000032264 | BAKER & TAYLOR COLLECTIONS - AUTOMATICALLY YOURS 99-93-551-53373 | 05/19/2025 BHATCH PRINT | | 198.00 198.00 | 198.00 | Open | N 06/04/2025 |
| 2039095984 0000032265 | BAKER & TAYLOR COLLECTIONS - BOOK ACCOUNT 99-93-551-53373 | 05/22/2025 BHATCH PRINT | | 301.17 301.17 | 301.17 | Open | N 06/04/2025 |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|---|--|------------|-----------------|-----------------|--------|------------------|
| Vendor 101930 - BAKER & TAYLOR | | | | | | | |
| 2039104533 0000032308 | BAKER & TAYLOR COLLECTIONS - BOOK ACCOUNT 99-93-551-53373 | 05/28/2025 BHATCH PRINT | | 770.01 | 770.01 | Open | N 06/10/2025 |
| 2039099684 0000032309 | BAKER & TAYLOR COLLECTIONS - AUTOMATICALLY YOURS ACCOUN 99-93-551-53373 | 05/28/2025 BHATCH PRINT | | 379.58 | 379.58 | Open | N 06/10/2025 |
| Total Vendor 101930 - BAKER & TAYLOR | | | | <u>4,184.21</u> | <u>4,184.21</u> | | |
| Vendor 103401 - BELL TAPE INC | | | | | | | |
| 63876 0000032209 | BELL TAPE INC JANITORIAL SUPPLIES 99-94-551-53306 | 05/22/2025 BHATCH JANITOR SUPPLIES | | 552.52 | 552.52 | Open | N 05/27/2025 |
| Total Vendor 103401 - BELL TAPE INC | | | | <u>552.52</u> | <u>552.52</u> | | |
| Vendor 101955 - BERN OFFICE SYSTEMS LLC | | | | | | | |
| 14993 0000032189 | BERN OFFICE SYSTEMS LLC BUILDING SUPPLIES 99-94-551-53308 | 05/21/2025 BHATCH BUILDING SUPPLIES | | 1,506.00 | 1,506.00 | Open | N 05/23/2025 |
| Total Vendor 101955 - BERN OFFICE SYSTEMS LLC | | | | <u>1,506.00</u> | <u>1,506.00</u> | | |
| Vendor 103360 - BIBLIOTHECA LLC | | | | | | | |
| INV-US80590 0000032242 | BIBLIOTHECA LLC RFID GATE SERVICE AGREEMENT 99-92-551-52284 | 04/23/2025 BHATCH CONTRACTED SERVICES-TECHNOLOGY | 05/23/2025 | 2,048.00 | 2,048.00 | Open | N 06/02/2025 |
| Total Vendor 103360 - BIBLIOTHECA LLC | | | | <u>2,048.00</u> | <u>2,048.00</u> | | |
| Vendor 103427 - CATTAIL CRITTERS EMMA DISTERHAFT | | | | | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|--|---|------------|----------------------|-----------------|--------|------------------|
| Vendor 103427 - CATTAIL CRITTERS EMMA DISTERHAFT | | | | | | | |
| 2025-06 SRP 0000032243 | CATTAIL CRITTERS INDOOR ZOO 98-95-551-57298 | 04/23/2025 BHATCH LIB GIFTS & GRANTS RESTRICTED | 06/09/2025 | 519.00 519.00 | 519.00 | Open | N 06/02/2025 |
| Total Vendor 103427 - CATTAIL CRITTERS EMMA DISTERHAFT | | | | <u>519.00</u> | <u>519.00</u> | | |
| Vendor 100486 - DELTA DENTAL | | | | | | | |
| 2354842 0000032196 | DELTA DENTAL OF WISCONSIN 2025-06 DENTAL COVERAGE 99-00-000-21531 | 06/01/2025 BHATCH DENTAL INSURANCE WITHHOLDING | | 2.17 2.17 | 2.17 | Open | N 05/24/2025 |
| 2358041 0000032197 | DELTA DENTAL OF WISCONSIN 2025-06 VISION COVERAGE 99-00-000-21532 | 06/01/2025 BHATCH VISION INSURANCE WITHHOLDING | | 45.74 45.74 | 45.74 | Open | N 05/24/2025 |
| Total Vendor 100486 - DELTA DENTAL | | | | <u>47.91</u> | <u>47.91</u> | | |
| Vendor 103420 - DIVISION OF UNEMPLOYMENT INSURANCE | | | | | | | |
| 697127-000-2 JU 0000032325 | DIVISION OF UNEMPLOYMENT INSURANCE UNEMPLOYMENT INSURANCE - JUNE 99-91-551-57730 | 06/04/2025 BHATCH UNEMPLOYMENT COMPENSATION | 06/24/2025 | 1,480.00 1,480.00 | 1,480.00 | Open | N 06/11/2025 |
| Total Vendor 103420 - DIVISION OF UNEMPLOYMENT INSURANCE | | | | <u>1,480.00</u> | <u>1,480.00</u> | | |
| Vendor 103383 - ENVIRONMENT CONTROL | | | | | | | |
| 37933-613 0000032244 | ENVIRONMENT CONTROL MONTHLY JANITORIAL SERVICE 99-94-551-52282 | 06/01/2025 BHATCH JANITORIAL SERVICE | | 3,615.00 3,615.00 | 3,615.00 | Open | N 06/02/2025 |
| Total Vendor 103383 - ENVIRONMENT CONTROL | | | | <u>3,615.00</u> | <u>3,615.00</u> | | |
| Vendor 102601 - FORWARD TS | | | | | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|--|--|---|------------|----------------|------------|--------|---------------------|
| Vendor 102601 - FORWARD TS | | | | | | | |
| AR255927 0000032245 | FORWARD TS BP HB700 COLLECTION CONTAINER 99-92-551-53307 | 05/28/2025 BHATCH SUPPLIES-COPY MACHINE | 06/27/2025 | 14.00 | 14.00 | Open | N 06/02/2025 |
| AR255532 0000032246 | FORWARD TS MAGENTA TONER 99-92-551-53307 | 05/22/2025 BHATCH SUPPLIES-COPY MACHINE | 06/21/2025 | 14.00 | 14.00 | Open | N 06/02/2025 |
| AR256260 0000032274 | FORWARD TS COPIER SUPPLIES 99-92-551-53307 | 06/02/2025 BHATCH SUPPLIES-COPY MACHINE | 07/02/2025 | 698.86 | 698.86 | Open | N 06/04/2025 |
| AR256161 0000032275 | FORWARD TS COPIER SUPPLIES 99-92-551-53307 | 05/30/2025 BHATCH SUPPLIES-COPY MACHINE | 06/29/2025 | 14.00 | 14.00 | Open | N 06/04/2025 |
| AR256627 0000032310 | FORWARD TS CYAN TONER 99-92-551-53307 | 06/06/2025 BHATCH SUPPLIES-COPY MACHINE | 07/06/2025 | 14.00 | 14.00 | Open | N 06/10/2025 |
| Total Vendor 102601 - FORWARD TS | | | | 754.86 | 754.86 | | |
| Vendor 103434 - J&R AQUATIC ANIMAL RESCUE | | | | | | | |
| 000074 0000032263 | J&R AQUATIC ANIMAL RESCUE FRIENDS DONATION - SRP 98-95-551-57298 | 12/07/2024 BHATCH LIB GIFTS & GRANTS RESTRICTED | 07/17/2025 | 224.79 | 224.79 | Open | N 06/04/2025 |
| Total Vendor 103434 - J&R AQUATIC ANIMAL RESCUE | | | | 224.79 | 224.79 | | |
| Vendor 103428 - JACOBSON, CRAIG | | | | | | | |
| 2025-05-22 0000032195 | JACOBSON, CRAIG 2024-12 HEALTH INS PREMIUM 99-91-551-51199 | 05/22/2025 BHATCH FRINGE BENEFITS | | 2,138.72 | 2,138.72 | Open | N 05/24/2025 |
| Total Vendor 103428 - JACOBSON, CRAIG | | | | | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|---------------------------------------|----------------------------|------------|----------------|---------------|--------|---------------------|
| Vendor 103428 - JACOBSON, CRAIG | | | | | | | |
| | | | | 2,138.72 | 2,138.72 | | |
| Vendor 103236 - KANOPY INC | | | | | | | |
| 2025-05-31 | | | | | | | |
| 0000032276 | KANOPY INC | 05/31/2025 | | 176.40 | 176.40 | Open | N |
| | ELECTRONIC CONTENT | | BHATCH | | | | 06/04/2025 |
| | 99-93-551-53372 | E CONTENT | | 176.40 | | | |
| Total Vendor 103236 - KANOPY INC | | | | <u>176.40</u> | <u>176.40</u> | | |
| Vendor 103430 - LAMMSCAPES | | | | | | | |
| 09-23454 | | | | | | | |
| 0000032285 | LAMMSCAPES | 06/01/2025 | 07/01/2025 | 743.00 | 743.00 | Open | N |
| | 2025-06 LANDSCAPE MAINTENANCE | | BHATCH | | | | 06/05/2025 |
| | 99-94-551-52283 | CONTRACTED-BUILDING | | 743.00 | | | |
| Total Vendor 103430 - LAMMSCAPES | | | | <u>743.00</u> | <u>743.00</u> | | |
| Vendor 102492 - MIDWEST TAPE | | | | | | | |
| 507241796 | | | | | | | |
| 0000032292 | MIDWEST TAPE | 05/29/2025 | | 567.33 | 567.33 | Open | N |
| | COLLECTIONS - MEDIA | | BHATCH | | | | 06/06/2025 |
| | 99-93-551-53371 | MEDIA | | 567.33 | | | |
| Total Vendor 102492 - MIDWEST TAPE | | | | <u>567.33</u> | <u>567.33</u> | | |
| Vendor 102523 - MONARCH LIBRARY SYSTEM | | | | | | | |
| 416494 | | | | | | | |
| 0000032190 | MONARCH LIBRARY SYSTEM | 05/21/2025 | | 53.90 | 53.90 | Open | N |
| | BUILDING SUPPLIES | | BHATCH | | | | 05/24/2025 |
| | 99-94-551-53308 | BUILDING SUPPLIES | | 53.90 | | | |
| Total Vendor 102523 - MONARCH LIBRARY SYSTEM | | | | <u>53.90</u> | <u>53.90</u> | | |
| Vendor 103413 - NEXUS PEST SOLUTIONS | | | | | | | |
| 20204 | | | | | | | |
| 0000032250 | NEXUS PEST SOLUTIONS | 05/23/2025 | | 75.00 | 75.00 | Open | N |
| | MONTHLY PEST CONTROL | | BHATCH | | | | 06/03/2025 |
| | 99-94-551-52283 | CONTRACTED-BUILDING | | 75.00 | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|---|---|---|------------|----------------|------------|--------|---------------------|
| Vendor 103413 - NEXUS PEST SOLUTIONS | | | | | | | |
| Total Vendor 103413 - NEXUS PEST SOLUTIONS | | | | 75.00 | 75.00 | | |
| Vendor 101936 - QUILL.COM | | | | | | | |
| 43998227 | | | | | | | |
| 0000032198 | QUILL.COM PROCESSING SUPPLIES 99-92-551-53301 | 05/05/2025 BHATCH PROCESSING SUPPLIES | 06/04/2025 | 118.36 | 118.36 | Open | N 05/24/2025 |
| 44097548 | | | | | | | |
| 0000032251 | QUILL.COM OFFICE SUPPLIES 99-92-551-53300 | 05/12/2025 BHATCH OFFICE SUPPLIES | 06/11/2025 | 140.14 | 140.14 | Open | N 06/03/2025 |
| Total Vendor 101936 - QUILL.COM | | | | 258.50 | 258.50 | | |
| Vendor 100239 - R & R INSURANCE SERVICES, INC. | | | | | | | |
| 3223076 | | | | | | | |
| 0000032311 | R & R INSURANCE SERVICES, INC. LIABILITY & CRIME 99-92-551-52243 | 06/02/2025 BHATCH ALL OTHER INSURANCE | | 3,138.50 | 3,138.50 | Open | N 06/10/2025 |
| 3223075 | | | | | | | |
| 0000032312 | R & R INSURANCE SERVICES, INC. WORKERS COMP 99-91-551-52237 | 06/02/2025 BHATCH WORKER S COMPENSATION | | 668.00 | 668.00 | Open | N 06/10/2025 |
| Total Vendor 100239 - R & R INSURANCE SERVICES, INC. | | | | 3,806.50 | 3,806.50 | | |
| Vendor 798 - SECURIAN FINANCIAL GROUP, INC | | | | | | | |
| 2025-07 033319 | | | | | | | |
| 0000032313 | SECURIAN FINANCIAL GROUP, INC LIFE INSURANCE 99-00-000-21533 99-91-551-51199 | 06/10/2025 BHATCH LIFE INSURANCE WITHHOLDING FRINGE BENEFITS | | 112.43 | 112.43 | Open | N 06/10/2025 |
| Total Vendor 798 - SECURIAN FINANCIAL GROUP, INC | | | | 112.43 | 112.43 | | |
| Vendor 102890 - UNIQUE MANAGEMENT SERVICES | | | | | | | |

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2025 - 06/13/2025

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

Invoice Number

| Inv Ref # | Vendor Description GL Distribution | Invoice Date Entered By | Due Date | Invoice Amount | Amount Due | Status | Posted Post Date |
|--|---------------------------------------|----------------------------|-----------------|----------------|------------|--------|---------------------|
| Vendor 102890 - UNIQUE MANAGEMENT SERVICES | | | | | | | |
| 6139917 | | | | | | | |
| 0000032294 | UNIQUE MANAGEMENT SERVICES | 06/01/2025 | | 11.65 | 11.65 | Open | N |
| | 2025-05 PLACEMENTS | | BHATCH | | | | 06/06/2025 |
| | 99-92-551-53358 | | DEBT COLLECTION | 11.65 | | | |
| Total Vendor 102890 - UNIQUE MANAGEMENT SERVICES | | | | 11.65 | 11.65 | | |
| Vendor 103391 - VON BRIESEN & ROPER, S.C. | | | | | | | |
| 493690 | | | | | | | |
| 0000032210 | VON BRIESEN & ROPER, S.C. | 05/19/2025 | | 1,168.00 | 1,168.00 | Open | N |
| | LABOR AND EMPLOYMENT CONSULTING | | BHATCH | | | | 05/27/2025 |
| | 99-92-551-52290 | | CONSULTANTS | 1,168.00 | | | |
| Total Vendor 103391 - VON BRIESEN & ROPER, S.C. | | | | 1,168.00 | 1,168.00 | | |

| | | | | | |
|-----------------------------------|----|-----------|---------|-----------|-----------|
| # of Invoices: | 63 | # Due: 63 | Totals: | 79,077.44 | 79,077.44 |
| # of Credit Memos: | 0 | # Due: 0 | Totals: | 0.00 | 0.00 |
| Net of Invoices and Credit Memos: | | | | 79,077.44 | 79,077.44 |

--- TOTALS BY FUND ---

| | | |
|---------------------------------|-----------|-----------|
| 98 FLW LIB GIFTS & GRANTS FUND | 1,430.23 | 1,430.23 |
| 99 F. L. WEYENBERG LIBRARY FUND | 77,647.21 | 77,647.21 |

--- TOTALS BY DEPT/ACTIVITY ---

| | | |
|-------------------------------------|-----------|-----------|
| 00-000 | 53.67 | 53.67 |
| 91-551 LIBRARY STAFFING | 4,393.39 | 4,393.39 |
| 92-551 LIBRARY ADMINISTRATION | 7,448.38 | 7,448.38 |
| 93-551 LIBRARY PROGRAM & COLLECTION | 6,285.15 | 6,285.15 |
| 94-551 LIBRARY BUILDING | 59,466.62 | 59,466.62 |
| 95-551 LIBRARY GIFTS & GRANTS | 1,430.23 | 1,430.23 |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 | YTD Balance 05/31/2025 Normal (Abnormal) |
|--------------------------------------|--------------------------------|---------------------|-------------------------|---|-------------------------------------|----------------|--|
| Fund: 01 GENERAL FUND | | | | | | | |
| Account Category: Assets | | | | | | | |
| Department: 00-000 | | | | | | | |
| 01-00-000-11110 | CHECKING - PWSB/BMO GENERAL | | (1,728,305.47) | 478,325.47 | 3,467,051.45 | | 1,738,745.98 |
| 01-00-000-11113 | FLEX-BANCORP | | 2,500.00 | 0.00 | 0.00 | | 2,500.00 |
| 01-00-000-11120 | TAX ACCOUNT (PWSB) | | 141.82 | 0.04 | (131.64) | | 10.18 |
| 01-00-000-11155 | PORT WASHINGTON STATE BANK/CD | | 500,000.00 | 0.00 | 0.00 | | 500,000.00 |
| 01-00-000-11160 | SPECIAL CLEARING ACCOUNT | | 0.00 | 287.71 | 0.00 | | 0.00 |
| 01-00-000-11220 | POLICE DONATION FUND | | 0.00 | 0.00 | 450.00 | | 450.00 |
| 01-00-000-11710 | INVESTMENTS | | 2,784,321.69 | (599,233.27) | (2,183,822.70) | | 600,498.99 |
| 01-00-000-11800 | PETTY CASH | | 500.00 | 0.00 | 0.00 | | 500.00 |
| 01-00-000-12100 | TAXES RECEIVABLE | | 2,379,732.00 | (0.60) | (2,379,732.00) | | 0.00 |
| 01-00-000-12320 | DELINQUENT PERSONAL PROPERTY | | 5,830.32 | 0.00 | (135.70) | | 5,694.62 |
| 01-00-000-12321 | DEL. SWR. BILLS DUE FROM CTY. | | 1,410.68 | 0.00 | 3,325.86 | | 4,736.54 |
| 01-00-000-13100 | ACCOUNTS RECEIVABLE | | 18,798.46 | 0.00 | (13,791.42) | | 5,007.04 |
| 01-00-000-13210 | LEASE RECEIVABLE - TOWERCO | | 790,750.00 | 0.00 | 0.00 | | 790,750.00 |
| 01-00-000-16160 | GASOLINE INVENTORY | | 3,100.00 | 0.00 | 0.00 | | 3,100.00 |
| 01-00-000-16210 | DEFERRED OUTFLOW | | 159,993.86 | 0.00 | 0.00 | | 159,993.86 |
| 01-00-000-16220 | PREPAID EXPENSES | | 0.00 | 0.00 | (171.00) | | (171.00) |
| 01-00-000-16230 | DEFERRED EXPENDITURE | | 56,136.60 | 0.00 | (55,301.40) | | 835.20 |
| Total Department 00-000: | | | 4,974,909.96 | (120,620.65) | (1,162,258.55) | | 3,812,651.41 |
| Assets | | | 4,974,909.96 | (120,620.65) | (1,162,258.55) | | 3,812,651.41 |
| Account Category: Liabilities | | | | | | | |
| Department: 00-000 | | | | | | | |
| 01-00-000-21110 | ACCOUNTS PAYABLE | | 54,237.25 | (5,271.30) | (53,325.24) | | 912.01 |
| 01-00-000-21520 | WI RETIREMENT | | 0.00 | (200.59) | 11,275.42 | | 11,275.42 |
| 01-00-000-21530 | HEALTH INSURANCE WITHHOLDING | | 0.00 | (9,228.51) | 0.00 | | 0.00 |
| 01-00-000-21531 | DENTAL INSURANCE WITHHOLDING | | 0.00 | (114.50) | (89.07) | | (89.07) |
| 01-00-000-21532 | VISION INSURANCE WITHHOLDING | | 0.00 | (157.02) | (144.28) | | (144.28) |
| 01-00-000-21533 | LIFE INSURANCE WITHHOLDING | | 0.00 | (1,389.12) | 0.00 | | 0.00 |
| 01-00-000-21534 | ACCIDENTAL INS WITHHOLDING | | 0.00 | (3.76) | 3.91 | | 3.91 |
| 01-00-000-21550 | PROFESSIONAL POLICE ASSOC. | | 0.00 | (127.50) | 25.50 | | 25.50 |
| 01-00-000-21560 | WISCONSIN DEFERRED COMP | | 0.00 | 0.00 | 94.63 | | 94.63 |
| 01-00-000-21590 | FLEX BENEFIT | | 12,104.58 | (36.96) | 649.69 | | 12,754.27 |
| 01-00-000-21700 | ACCRUED PAYROLL | | 33,305.83 | 0.00 | (33,305.83) | | 0.00 |
| 01-00-000-23160 | DEPOSIT-DEVELP. APPLICATION | | 2,375.59 | 0.00 | 0.00 | | 2,375.59 |
| 01-00-000-23165 | REFUNDS - PARK DEPOSIT | | 700.00 | 500.00 | 1,800.00 | | 2,500.00 |
| 01-00-000-23166 | SOFTBALL ASSOC. PARK DEPOSIT | | 1,000.00 | 0.00 | 0.00 | | 1,000.00 |
| 01-00-000-23170 | MISCELLANEOUS REFUNDS | | 4,100.00 | 0.00 | 0.00 | | 4,100.00 |
| 01-00-000-26110 | DEFERRED REVENUES | | 2,384,768.01 | (0.60) | (2,384,768.01) | | 0.00 |
| 01-00-000-26120 | UNEARNED LEASE REVENUE - TOWER | | 790,750.00 | 0.00 | 0.00 | | 790,750.00 |
| 01-00-000-29620 | ACCRUED COMPENSATORY TIME | | 159,993.86 | 0.00 | 0.00 | | 159,993.86 |
| Total Department 00-000: | | | 3,443,335.12 | (16,029.86) | (2,457,783.28) | | 985,551.84 |
| Liabilities | | | 3,443,335.12 | (16,029.86) | (2,457,783.28) | | 985,551.84 |
| Account Category: Fund Equity | | | | | | | |
| Department: 00-000 | | | | | | | |
| 01-00-000-33900 | UNAPPROPRIATED | | 201,213.00 | 0.00 | 0.00 | | 201,213.00 |
| 01-00-000-34110 | RESERVED/DELINQUENT PERS PROP | | 4,893.29 | 0.00 | 0.00 | | 4,893.29 |
| 01-00-000-34111 | RESERVED/DELINQUENT SEWER BILL | | 4,647.87 | 0.00 | 0.00 | | 4,647.87 |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 Normal (Abnormal) |
|---|---------------------------------|---------------------|-------------------------|---|-------------------------------------|----------------------------------|
| Fund: 01 GENERAL FUND | | | | | | |
| Account Category: Fund Equity | | | | | | |
| Department: 00-000 | | | | | | |
| 01-00-000-34112 | DESIGNATED/COMPENSATED ABSENCE | | 159,993.86 | 0.00 | | 159,993.86 |
| 01-00-000-34113 | RESERVED/PARK DEDICATION FEE | | 4,500.00 | 0.00 | | 4,500.00 |
| 01-00-000-34120 | RESERVED/INVENTORIES | | 3,100.00 | 0.00 | | 3,100.00 |
| 01-00-000-34160 | TPD DONATIONS | | 18,400.89 | 0.00 | (932.06) | 17,468.83 |
| 01-00-000-34210 | APPROP.-CORPORATE RESERVES | | 598,000.00 | 0.00 | | 598,000.00 |
| 01-00-000-34212 | APPROPRIATED-WRKG CAPITAL | | 481,951.00 | 0.00 | | 481,951.00 |
| Total Department 00-000: | | | 1,476,699.91 | 0.00 | (932.06) | 1,475,767.85 |
| Fund Equity | | | 1,476,699.91 | 0.00 | (932.06) | 1,475,767.85 |
| Account Category: Revenues | | | | | | |
| Department: 40-001 LOCAL PROPERTY TAXES | | | | | | |
| 01-40-001-41000 | GENERAL OPERATIONS | 2,379,732.00 | 0.00 | 0.00 | 2,379,732.00 | 2,379,732.00 |
| Total Department 40-001: | | 2,379,732.00 | 0.00 | 0.00 | 2,379,732.00 | 2,379,732.00 |
| Department: 41-002 SHARED REVENUES | | | | | | |
| 01-41-002-43410 | STATE SHARED REVENUE | 164,952.00 | 0.00 | 19,802.40 | 19,802.40 | 19,802.40 |
| Total Department 41-002: | | 164,952.00 | 0.00 | 19,802.40 | 19,802.40 | 19,802.40 |
| Department: 41-003 GRANTS & AIDS | | | | | | |
| 01-41-003-43420 | FIRE INSURANCE DUES | 18,915.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-41-003-43430 | EXEMPT COMPUTER AID | 4,179.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-41-003-43440 | LOCAL TRANSPORTATION AIDS | 202,665.00 | 0.00 | 0.00 | 101,244.16 | 101,244.16 |
| 01-41-003-43450 | VIDEO SERVICE PROVIDER AIDS | 9,471.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-41-003-43520 | LAW ENFORCEMENT GRANT | 1,120.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-41-003-43560 | RECYCLING GRANT | 9,530.00 | 0.00 | 9,523.66 | 9,523.66 | 9,523.66 |
| Total Department 41-003: | | 245,880.00 | 0.00 | 9,523.66 | 110,767.82 | 110,767.82 |
| Department: 41-007 OTHER | | | | | | |
| 01-41-007-47311 | OTHER SVCS TO OTHER LOCAL GOV'T | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Department 41-007: | | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Department: 41-011 PARK & RECREATION | | | | | | |
| 01-41-011-47310 | FISCAL AGENT FEES - LIBRARY | 8,500.00 | 0.00 | 0.00 | 4,250.00 | 4,250.00 |
| Total Department 41-011: | | 8,500.00 | 0.00 | 0.00 | 4,250.00 | 4,250.00 |
| Department: 42-004 LICENSES | | | | | | |
| 01-42-004-44110 | LIQUOR & MALT BEVERAGE | 9,500.00 | 0.00 | 3,060.00 | 3,220.00 | 3,220.00 |
| 01-42-004-44120 | CIGARETTE | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-42-004-44212 | DOG | 2,000.00 | 0.00 | 65.00 | 1,535.00 | 1,535.00 |
| 01-42-004-44214 | CAT LICENSES | 200.00 | 0.00 | 0.00 | 65.00 | 65.00 |
| 01-42-004-44415 | SUNDRY | 700.00 | 0.00 | 90.00 | 90.00 | 90.00 |
| Total Department 42-004: | | 12,600.00 | 0.00 | 3,215.00 | 4,910.00 | 4,910.00 |
| Department: 42-005 PERMITS | | | | | | |
| 01-42-005-44320 | BUILDING | 50,000.00 | 0.00 | 2,585.28 | 23,651.00 | 23,651.00 |
| 01-42-005-44321 | ELECTRICAL | 15,000.00 | 0.00 | 524.00 | 3,673.93 | 3,673.93 |
| 01-42-005-44322 | PLUMBING | 15,000.00 | 0.00 | 495.00 | 3,069.65 | 3,069.65 |
| 01-42-005-44423 | SUNDRY | 2,500.00 | 0.00 | 0.00 | 231.00 | 231.00 |
| Total Department 42-005: | | 82,500.00 | 0.00 | 3,604.28 | 30,625.58 | 30,625.58 |
| Department: 42-006 FINES & FORFEITURES | | | | | | |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 | YTD Balance 05/31/2025 Normal (Abnormal) |
|---|--------------------------------|---------------------|-------------------------|---|-------------------------------------|----------------|--|
| Fund: 01 GENERAL FUND | | | | | | | |
| Account Category: Revenues | | | | | | | |
| Department: 42-006 FINES & FORFEITURES | | | | | | | |
| 01-42-006-45110 | COURT FINES | 25,000.00 | 0.00 | 859.09 | 2,330.03 | 2,330.03 | 2,330.03 |
| 01-42-006-45130 | PARKING FINES | 15,000.00 | 0.00 | 840.00 | 3,905.00 | 3,905.00 | 3,905.00 |
| Total Department 42-006: | | 40,000.00 | 0.00 | 1,699.09 | 6,235.03 | 6,235.03 | 6,235.03 |
| Department: 42-007 OTHER | | | | | | | |
| 01-42-007-44920 | CABLE TV | 19,000.00 | 0.00 | 3,088.12 | 3,837.99 | 3,837.99 | 3,837.99 |
| 01-42-007-48210 | CELL TOWER LEASE | 47,325.00 | 0.00 | 3,941.01 | 23,646.06 | 23,646.06 | 23,646.06 |
| Total Department 42-007: | | 66,325.00 | 0.00 | 7,029.13 | 27,484.05 | 27,484.05 | 27,484.05 |
| Department: 43-001 LOCAL PROPERTY TAXES | | | | | | | |
| 01-43-001-46725 | PARK LAND DEDICATION | 3,000.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| Total Department 43-001: | | 3,000.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| Department: 43-008 GENERAL GOVERNMENT | | | | | | | |
| 01-43-008-46100 | GENERAL GOVERNMENT | 10,000.00 | 0.00 | 0.00 | (468.25) | (468.25) | (468.25) |
| 01-43-008-46142 | ASSESSMENT LETTERS | 3,500.00 | 0.00 | 250.00 | 1,350.00 | 1,350.00 | 1,350.00 |
| Total Department 43-008: | | 13,500.00 | 0.00 | 250.00 | 881.75 | 881.75 | 881.75 |
| Department: 43-009 PROTECTION-PERSONS & PROPERTY | | | | | | | |
| 01-43-009-46210 | POLICE DEPARTMENT FEES | 2,500.00 | 0.00 | 945.75 | 1,096.05 | 1,096.05 | 1,096.05 |
| Total Department 43-009: | | 2,500.00 | 0.00 | 945.75 | 1,096.05 | 1,096.05 | 1,096.05 |
| Department: 43-010 HEALTH & SANITATION | | | | | | | |
| 01-43-010-46420 | RECYCLING PROCEEDS | 13,000.00 | 0.00 | 1,325.00 | 10,245.00 | 10,245.00 | 10,245.00 |
| 01-43-010-46421 | DUMPSTER RENTAL | 10,000.00 | 0.00 | 1,100.00 | 4,450.00 | 4,450.00 | 4,450.00 |
| 01-43-010-46422 | ADDITIONAL TRASH CART FEE | 1,000.00 | 0.00 | 0.00 | 1,025.00 | 1,025.00 | 1,025.00 |
| 01-43-010-46423 | ADDITIONAL RECYCLING CART FEE | 500.00 | 0.00 | 0.00 | 150.00 | 150.00 | 150.00 |
| Total Department 43-010: | | 24,500.00 | 0.00 | 2,425.00 | 15,870.00 | 15,870.00 | 15,870.00 |
| Department: 43-011 PARK & RECREATION | | | | | | | |
| 01-43-011-46720 | PARK FEES | 9,000.00 | 0.00 | 1,990.00 | 4,890.00 | 4,890.00 | 4,890.00 |
| 01-43-011-46821 | SOFTBALL ASSOCIATION PARK FEE | 1,500.00 | 0.00 | 150.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| Total Department 43-011: | | 10,500.00 | 0.00 | 2,140.00 | 6,390.00 | 6,390.00 | 6,390.00 |
| Department: 43-012 UNCLASSIFIED | | | | | | | |
| 01-43-012-48000 | MISCELLANEOUS | 12,425.00 | 0.00 | 326.96 | 1,490.25 | 1,490.25 | 1,490.25 |
| Total Department 43-012: | | 12,425.00 | 0.00 | 326.96 | 1,490.25 | 1,490.25 | 1,490.25 |
| Department: 44-013 INTEREST INCOME | | | | | | | |
| 01-44-013-48100 | INVESTMENT INTEREST | 100,000.00 | 0.00 | 4,508.08 | 36,091.65 | 36,091.65 | 36,091.65 |
| Total Department 44-013: | | 100,000.00 | 0.00 | 4,508.08 | 36,091.65 | 36,091.65 | 36,091.65 |
| Department: 45-015 OTHER INCOME | | | | | | | |
| 01-45-015-47410 | ADMIN. CHARGE TO SEWER UTILITY | 40,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-45-015-48010 | OTHER INCOME | 25,000.00 | 0.00 | 8,708.00 | 8,972.00 | 8,972.00 | 8,972.00 |
| 01-45-015-48501 | TPD DONATIONS | 0.00 | 0.00 | 2,030.00 | 2,319.00 | 2,319.00 | 2,319.00 |
| 01-45-015-49300 | FUND BALANCE APPLIED | 150,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-45-015-49320 | USE OF CORPORATE RESERVE | 190,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Department 45-015: | | 405,000.00 | 0.00 | 10,738.00 | 11,291.00 | 11,291.00 | 11,291.00 |
| Revenues | | 3,586,914.00 | 0.00 | 66,207.35 | 2,657,417.58 | 2,657,417.58 | 2,657,417.58 |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 Increase (Decrease) | YTD Balance 05/31/2025 Normal (Abnormal) |
|--|------------------------------|---------------------|-------------------------|---|-------------------------------------|------------------------------------|--|
| Fund: 01 GENERAL FUND | | | | | | | |
| Account Category: Expenditures | | | | | | | |
| Department: 01-510 VILLAGE REPRESENTATION | | | | | | | |
| 01-01-510-51106 | VILLAGE BOARD | 20,000.00 | 0.00 | 0.00 | | 17,083.40 | 17,083.40 |
| 01-01-510-51112 | ELECTION WORKERS | 3,000.00 | 0.00 | 1,227.52 | | 2,205.02 | 2,205.02 |
| 01-01-510-51199 | FRINGE BENEFITS | 1,530.00 | 0.00 | 0.00 | | 1,409.38 | 1,409.38 |
| 01-01-510-52200 | PRINTING & PUBLISHING | 7,000.00 | 0.00 | 269.70 | | 1,023.48 | 1,023.48 |
| 01-01-510-52201 | POSTAGE | 3,500.00 | 0.00 | 0.00 | | 2,646.15 | 2,646.15 |
| 01-01-510-52202 | DUES & SUBSCRIPTIONS | 3,500.00 | 0.00 | 0.00 | | 2,827.59 | 2,827.59 |
| 01-01-510-52203 | TRAINING & MEETINGS | 1,000.00 | 0.00 | 0.00 | | 120.00 | 120.00 |
| 01-01-510-52205 | PLANNER SERVICES | 9,500.00 | 0.00 | 10,232.17 | | 11,805.92 | 11,805.92 |
| 01-01-510-52206 | AUDIT | 22,700.00 | 0.00 | 0.00 | | 25,026.90 | 25,026.90 |
| 01-01-510-52207 | LEGAL COUNSEL | 11,500.00 | 0.00 | 616.50 | | 3,269.00 | 3,269.00 |
| 01-01-510-52208 | ASSESSOR | 7,000.00 | 0.00 | 0.00 | | 3,500.00 | 3,500.00 |
| 01-01-510-53302 | ELECTION EXPENSE | 3,000.00 | 0.00 | 3.46 | | 1,902.28 | 1,902.28 |
| 01-01-510-53397 | AWARDS PROGRAM | 3,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 01-01-510-53399 | MISCELLANEOUS | 500.00 | 0.00 | 175.94 | | 176.64 | 176.64 |
| Total Department 01-510: | | 96,730.00 | 0.00 | 12,525.29 | | 72,995.76 | 72,995.76 |
| Department: 01-511 VILLAGE ADMINISTRATION | | | | | | | |
| 01-01-511-51100 | SALARIES & WAGES | 88,065.00 | 0.00 | 5,832.69 | | 36,031.44 | 36,031.44 |
| 01-01-511-51101 | OVERTIME | 200.00 | 0.00 | 0.00 | | 58.22 | 58.22 |
| 01-01-511-51108 | ADMINISTRATOR | 62,700.00 | 0.00 | 2,907.00 | | 24,000.92 | 24,000.92 |
| 01-01-511-51115 | TRAVEL/TRAINING/SEMINARS | 2,250.00 | 0.00 | 0.00 | | 1,505.70 | 1,505.70 |
| 01-01-511-51195 | ANNUITANT FRINGE | 5,132.00 | 0.00 | 1,065.86 | | 6,395.16 | 6,395.16 |
| 01-01-511-51196 | ADMINISTRATOR FRINGE | 28,413.00 | 0.00 | 1,845.37 | | 15,342.77 | 15,342.77 |
| 01-01-511-51199 | FRINGE BENEFITS | 47,142.00 | 0.00 | 4,302.02 | | 28,094.82 | 28,094.82 |
| 01-01-511-52202 | DUES & SUBSCRIPTIONS | 1,200.00 | 0.00 | 0.00 | | 843.00 | 843.00 |
| 01-01-511-52203 | TRAINING & MEETINGS | 500.00 | 0.00 | 0.00 | | 76.99 | 76.99 |
| 01-01-511-52209 | ENGINEERING SERVICES | 6,000.00 | 0.00 | 0.00 | | 4,249.80 | 4,249.80 |
| 01-01-511-52210 | DATA PROCESSING | 5,000.00 | 0.00 | 336.54 | | 5,713.64 | 5,713.64 |
| 01-01-511-52211 | CODIFICATION | 1,150.00 | 0.00 | 0.00 | | 900.00 | 900.00 |
| 01-01-511-52213 | OFFICE EQUIPMENT/MAINTENANCE | 300.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 01-01-511-53300 | OFFICE SUPPLIES | 3,000.00 | 0.00 | 36.37 | | 960.14 | 960.14 |
| 01-01-511-53303 | TELEPHONE | 3,000.00 | 0.00 | 561.18 | | 3,181.58 | 3,181.58 |
| 01-01-511-53304 | ELECTRICITY | 16,500.00 | 0.00 | 1,693.16 | | 6,973.89 | 6,973.89 |
| 01-01-511-53305 | HEAT | 7,000.00 | 0.00 | 1,378.49 | | 8,449.39 | 8,449.39 |
| 01-01-511-53306 | JANITOR SUPPLIES | 1,500.00 | 0.00 | 0.00 | | 1,129.30 | 1,129.30 |
| 01-01-511-53308 | BUILDING SUPPLIES | 18,000.00 | 0.00 | 122.03 | | 1,546.44 | 1,546.44 |
| 01-01-511-53399 | MISCELLANEOUS | 250.00 | 0.00 | 151.98 | | 693.05 | 693.05 |
| Total Department 01-511: | | 297,302.00 | 0.00 | 20,232.69 | | 146,146.25 | 146,146.25 |
| Department: 01-522 FIRE DEPARTMENT | | | | | | | |
| 01-01-522-52233 | SOUTHERN OZAUKEE FIRE DEPT | 291,614.00 | 0.00 | 0.00 | | 136,357.00 | 136,357.00 |
| Total Department 01-522: | | 291,614.00 | 0.00 | 0.00 | | 136,357.00 | 136,357.00 |
| Department: 01-551 LIBRARY | | | | | | | |
| 01-01-551-52246 | WEYENBERG LIBRARY | 113,676.00 | 0.00 | 0.00 | | 56,838.00 | 56,838.00 |
| Total Department 01-551: | | 113,676.00 | 0.00 | 0.00 | | 56,838.00 | 56,838.00 |
| Department: 01-552 COMMUNITY SRO PROGRAM | | | | | | | |
| 01-01-552-52235 | COMMUNITY SRO PROGRAM | 14,000.00 | 0.00 | 0.00 | | 14,950.31 | 14,950.31 |
| Total Department 01-552: | | 14,000.00 | 0.00 | 0.00 | | 14,950.31 | 14,950.31 |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 Increase (Decrease) | YTD Balance 05/31/2025 Normal (Abnormal) |
|---|--------------------------------|---------------------|-------------------------|---|-------------------------------------|------------------------------------|--|
| Fund: 01 GENERAL FUND | | | | | | | |
| Account Category: Expenditures | | | | | | | |
| Department: 01-554 UNCLASSIFIED | | | | | | | |
| 01-01-554-57710 | CONTINGENCY | 100,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 01-01-554-57715 | FLEX BENEFIT | 2,600.00 | 0.00 | 211.38 | | 1,275.98 | 1,275.98 |
| 01-01-554-57730 | UNEMPLOYMENT COMPENSATION | 725.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 01-01-554-57735 | THIENSVILLE BUSINESS ASSOC | 5,000.00 | 0.00 | 0.00 | | 5,000.00 | 5,000.00 |
| 01-01-554-57740 | FAMILY SERVICE | 2,000.00 | 0.00 | 0.00 | | 2,000.00 | 2,000.00 |
| 01-01-554-57750 | JULY 4TH ACTIVITY | 4,000.00 | 0.00 | 0.00 | | 4,000.00 | 4,000.00 |
| 01-01-554-57754 | HISTORIC PRESERVATION | 1,000.00 | 0.00 | 0.00 | | 2,192.92 | 2,192.92 |
| 01-01-554-57756 | PERSONAL PROPERTY TAXES | 0.00 | 0.00 | 0.00 | | 135.70 | 135.70 |
| Total Department 01-554: | | 115,325.00 | 0.00 | 211.38 | | 14,604.60 | 14,604.60 |
| Department: 02-512 INSURANCE | | | | | | | |
| 01-02-512-52237 | WORKER S COMPENSATION | 40,668.00 | 0.00 | 0.00 | | 17,418.00 | 17,418.00 |
| 01-02-512-52238 | GENERAL LIABILITY | 0.00 | 0.00 | 0.00 | | 25,484.00 | 25,484.00 |
| 01-02-512-52242 | BUSINESS PROPERTY | 14,039.00 | 0.00 | 0.00 | | 14,497.00 | 14,497.00 |
| 01-02-512-52243 | ALL OTHER INSURANCE | 39,900.00 | 0.00 | 0.00 | | 510.00 | 510.00 |
| Total Department 02-512: | | 94,607.00 | 0.00 | 0.00 | | 57,909.00 | 57,909.00 |
| Department: 03-521 POLICE DEPARTMENT | | | | | | | |
| 01-03-521-51100 | SALARIES & WAGES | 641,773.00 | 0.00 | 44,154.08 | | 243,062.48 | 243,062.48 |
| 01-03-521-51101 | OVERTIME | 20,000.00 | 0.00 | 3,102.89 | | 11,316.63 | 11,316.63 |
| 01-03-521-51104 | EDUCATIONAL INCENTIVE | 1,000.00 | 0.00 | 0.00 | | 1,000.00 | 1,000.00 |
| 01-03-521-51105 | HOLIDAY PAY | 16,840.00 | 0.00 | 0.00 | | 311.54 | 311.54 |
| 01-03-521-51109 | DPW EQUIPMENT MAINTENANCE CALL | 3,346.00 | 0.00 | 386.06 | | 1,325.49 | 1,325.49 |
| 01-03-521-51113 | POLICE CHIEF SALARY | 103,500.00 | 0.00 | 8,120.76 | | 41,312.35 | 41,312.35 |
| 01-03-521-51115 | TRAVEL/TRAINING/SEMINARS | 1,000.00 | 0.00 | 0.00 | | 1,120.81 | 1,120.81 |
| 01-03-521-51197 | POLICE CHIEF FRINGE | 56,102.00 | 0.00 | 4,158.67 | | 24,482.48 | 24,482.48 |
| 01-03-521-51199 | FRINGE BENEFITS | 394,703.00 | 0.00 | 17,943.19 | | 149,334.13 | 149,334.13 |
| 01-03-521-52200 | PRINTING & PUBLISHING | 150.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 01-03-521-52201 | POSTAGE | 500.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 01-03-521-52202 | DUES & SUBSCRIPTIONS | 600.00 | 0.00 | 0.00 | | 419.00 | 419.00 |
| 01-03-521-52213 | OFFICE EQUIPMENT/MAINTENANCE | 100.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 01-03-521-52215 | TRAINING - POLICE | 6,000.00 | 0.00 | 250.00 | | 1,207.45 | 1,207.45 |
| 01-03-521-52216 | ANIMAL BOARDING | 200.00 | 0.00 | 0.00 | | 20.00 | 20.00 |
| 01-03-521-52218 | SPECIAL POLICE | 2,000.00 | 0.00 | 0.00 | | 1,000.00 | 1,000.00 |
| 01-03-521-52219 | TELETYPE | 1,500.00 | 0.00 | 0.00 | | 538.50 | 538.50 |
| 01-03-521-52220 | RADAR/SIREN MAINTENANCE | 200.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 01-03-521-52221 | JUVENILE PROGRAM | 1,500.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 01-03-521-52222 | EMERGENCY GOVERNMENT | 2,000.00 | 0.00 | 0.00 | | 669.59 | 669.59 |
| 01-03-521-52223 | RADIO MAINTENANCE | 500.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 01-03-521-53300 | OFFICE SUPPLIES | 1,000.00 | 0.00 | 33.84 | | 209.69 | 209.69 |
| 01-03-521-53303 | TELEPHONE | 4,500.00 | 0.00 | 546.76 | | 3,324.69 | 3,324.69 |
| 01-03-521-53307 | SUPPLIES-COPY MACHINE | 1,000.00 | 0.00 | 0.00 | | 123.31 | 123.31 |
| 01-03-521-53310 | FUEL | 16,000.00 | 0.00 | 0.00 | | 3,511.91 | 3,511.91 |
| 01-03-521-53312 | UNIFORM ALLOWANCES | 5,600.00 | 0.00 | 217.44 | | 543.52 | 543.52 |
| 01-03-521-53313 | PHOTO SUPPLIES | 200.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 01-03-521-53314 | INVESTIGATIONS | 1,000.00 | 0.00 | 0.00 | | 198.64 | 198.64 |
| 01-03-521-53315 | TIRES | 1,500.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 01-03-521-53316 | REPAIRS & MAINTENANCE | 2,500.00 | 0.00 | 44.95 | | 450.38 | 450.38 |
| 01-03-521-53317 | AMMUNITION | 3,200.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 01-03-521-53350 | BODY ARMOR/LEATHER GEAR | 2,500.00 | 0.00 | 0.00 | | 1,479.99 | 1,479.99 |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 Normal (Abnormal) |
|---|------------------------|---------------------|-------------------------|---|-------------------------------------|----------------------------------|
| Fund: 01 GENERAL FUND | | | | | | |
| Account Category: Expenditures | | | | | | |
| Department: 03-521 POLICE DEPARTMENT | | | | | | |
| 01-03-521-53398 | OTHER SUPPLIES | 1,500.00 | 0.00 | 571.34 | 866.02 | 866.02 |
| 01-03-521-55318 | TECHNOLOGY SUPPLIES | 1,000.00 | 0.00 | 0.00 | 420.85 | 420.85 |
| Total Department 03-521: | | 1,295,014.00 | 0.00 | 79,529.98 | 488,249.45 | 488,249.45 |
| Department: 03-522 FIRE DEPARTMENT | | | | | | |
| 01-03-522-53303 | TELEPHONE | 0.00 | 0.00 | 180.84 | 889.48 | 889.48 |
| Total Department 03-522: | | 0.00 | 0.00 | 180.84 | 889.48 | 889.48 |
| Department: 03-523 INSPECTION | | | | | | |
| 01-03-523-52272 | BUILDING INSPECTION | 31,500.00 | 0.00 | 0.00 | 2,055.60 | 2,055.60 |
| 01-03-523-52273 | PLUMBING INSPECTION | 6,500.00 | 0.00 | 0.00 | 378.00 | 378.00 |
| 01-03-523-52274 | ELECTRICAL INSPECTION | 7,500.00 | 0.00 | 0.00 | 193.50 | 193.50 |
| Total Department 03-523: | | 45,500.00 | 0.00 | 0.00 | 2,627.10 | 2,627.10 |
| Department: 04-541 PUBLIC WORKS - STREET | | | | | | |
| 01-04-541-51100 | SALARIES & WAGES | 295,260.00 | 0.00 | 15,831.90 | 113,271.94 | 113,271.94 |
| 01-04-541-51101 | OVERTIME | 762.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-04-541-51102 | PART-TIME | 7,125.00 | 0.00 | 2,833.00 | 2,833.00 | 2,833.00 |
| 01-04-541-51199 | FRINGE BENEFITS | 173,484.00 | 0.00 | 11,818.51 | 80,808.62 | 80,808.62 |
| 01-04-541-52203 | TRAINING & MEETINGS | 500.00 | 0.00 | 19.19 | 59.19 | 59.19 |
| 01-04-541-52223 | RADIO MAINTENANCE | 250.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-04-541-52227 | STREET MAINTENANCE | 25,000.00 | 0.00 | 457.75 | 4,357.48 | 4,357.48 |
| 01-04-541-52228 | SANITARY LANDFILL | 50,000.00 | 0.00 | 1,928.23 | 16,241.00 | 16,241.00 |
| 01-04-541-52266 | RECYCLING | 57,000.00 | 0.00 | 3,123.40 | 23,093.60 | 23,093.60 |
| 01-04-541-53300 | OFFICE SUPPLIES | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-04-541-53303 | TELEPHONE | 3,900.00 | 0.00 | 336.12 | 1,691.49 | 1,691.49 |
| 01-04-541-53304 | ELECTRICITY | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-04-541-53305 | HEAT | 6,250.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-04-541-53308 | BUILDING SUPPLIES | 3,000.00 | 0.00 | 151.30 | 824.52 | 824.52 |
| 01-04-541-53309 | BUILDING REPAIRS | 4,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-04-541-53310 | FUEL | 19,000.00 | 0.00 | 0.00 | 6,245.10 | 6,245.10 |
| 01-04-541-53323 | PROTECTIVE GEAR | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-04-541-53329 | CLOTHING | 2,250.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-04-541-53330 | REPAIR PARTS/EQUIPMENT | 18,000.00 | 0.00 | 1,138.63 | 14,674.85 | 14,674.85 |
| 01-04-541-53332 | NUTS & BOLTS | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-04-541-53333 | TOOLS | 1,000.00 | 0.00 | 0.00 | 42.87 | 42.87 |
| 01-04-541-53334 | STREET SIGNS | 4,000.00 | 0.00 | 5,724.90 | 5,724.90 | 5,724.90 |
| 01-04-541-53335 | STREET LIGHTING | 25,000.00 | 0.00 | 2,139.19 | 12,261.18 | 12,261.18 |
| 01-04-541-53337 | SALT & ICE CONTROL | 29,000.00 | 0.00 | 0.00 | 23,149.31 | 23,149.31 |
| 01-04-541-53338 | TREE & BRUSH CONTROL | 1,200.00 | 0.00 | 0.00 | 124.58 | 124.58 |
| 01-04-541-53357 | DIGGERS HOT LINE | 1,000.00 | 0.00 | 0.00 | 924.80 | 924.80 |
| 01-04-541-53399 | MISCELLANEOUS | 500.00 | 0.00 | 0.00 | 138.42 | 138.42 |
| 01-04-541-55318 | TECHNOLOGY SUPPLIES | 1,300.00 | 0.00 | 30.00 | 4,915.80 | 4,915.80 |
| Total Department 04-541: | | 734,481.00 | 0.00 | 45,532.12 | 311,382.65 | 311,382.65 |
| Department: 04-542 PARK | | | | | | |
| 01-04-542-51100 | SALARIES & WAGES | 74,124.00 | 0.00 | 8,470.37 | 29,499.67 | 29,499.67 |
| 01-04-542-51101 | OVERTIME | 250.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-04-542-51102 | PART-TIME | 7,875.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-04-542-51199 | FRINGE BENEFITS | 44,586.00 | 0.00 | 3,404.62 | 20,484.66 | 20,484.66 |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 Increase (Decrease) | YTD Balance 05/31/2025 Normal (Abnormal) |
|---|-----------------------------|---------------------|-------------------------|---|-------------------------------------|------------------------------------|--|
| Fund: 01 GENERAL FUND | | | | | | | |
| Account Category: Expenditures | | | | | | | |
| Department: 04-542 PARK | | | | | | | |
| 01-04-542-52230 | REPAIRS & MAINTENANCE | 18,000.00 | 0.00 | 79.94 | | 3,307.50 | 3,307.50 |
| 01-04-542-52285 | WEPCO LEASE | 400.00 | 0.00 | 0.00 | | 400.00 | 400.00 |
| 01-04-542-53304 | ELECTRICITY | 9,250.00 | 0.00 | 418.89 | | 1,912.38 | 1,912.38 |
| 01-04-542-53305 | HEAT | 2,000.00 | 0.00 | 60.91 | | 1,510.49 | 1,510.49 |
| Total Department 04-542: | | 156,485.00 | 0.00 | 12,434.73 | | 57,114.70 | 57,114.70 |
| Department: 05-541 OLD VILLAGE HALL | | | | | | | |
| 01-05-541-53304 | ELECTRICITY | 1,000.00 | 0.00 | 69.26 | | 309.04 | 309.04 |
| 01-05-541-53305 | HEAT | 1,000.00 | 0.00 | 81.85 | | 515.47 | 515.47 |
| 01-05-541-53308 | BUILDING SUPPLIES | 250.00 | 0.00 | 0.00 | | 71.98 | 71.98 |
| Total Department 05-541: | | 2,250.00 | 0.00 | 151.11 | | 896.49 | 896.49 |
| Department: 07-554 UNCLASSIFIED | | | | | | | |
| 01-07-554-57790 | TRANSFERS TO OTHER FUNDS | 329,930.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Total Department 07-554: | | 329,930.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Expenditures | | 3,586,914.00 | 0.00 | 170,798.14 | | 1,360,960.79 | 1,360,960.79 |
| Fund: 07 PARK IMPROVEMENT FUND | | | | | | | |
| Account Category: Assets | | | | | | | |
| Department: 00-000 | | | | | | | |
| 07-00-000-11110 | CHECKING - PWSB/BMO GENERAL | | 23,376.68 | (84,908.00) | | 8,328.61 | 31,705.29 |
| 07-00-000-11520 | PARK IMPROVEMENT FUND | | 287,003.29 | 95,878.86 | | 130,579.58 | 417,582.87 |
| 07-00-000-13100 | ACCOUNTS RECEIVABLE | | 35,000.00 | 0.00 | | (35,000.00) | 0.00 |
| Total Department 00-000: | | | 345,379.97 | 10,970.86 | | 103,908.19 | 449,288.16 |
| Assets | | | 345,379.97 | 10,970.86 | | 103,908.19 | 449,288.16 |
| Account Category: Fund Equity | | | | | | | |
| Department: 00-000 | | | | | | | |
| 07-00-000-33900 | UNAPPROPRIATED | | (46,088.15) | 0.00 | | 0.00 | (46,088.15) |
| 07-00-000-34151 | RESERVED/WATER FEATURE | | 238,097.00 | 0.00 | | 0.00 | 238,097.00 |
| 07-00-000-34152 | RESERVED/ICE SKATING | | 500.00 | 0.00 | | 0.00 | 500.00 |
| 07-00-000-34153 | RESERVED/PAVILION | | 2,000.00 | 0.00 | | 0.00 | 2,000.00 |
| 07-00-000-34157 | RESERVED/COURT SPORTS | | 27,000.00 | 0.00 | | 0.00 | 27,000.00 |
| Total Department 00-000: | | | 221,508.85 | 0.00 | | 0.00 | 221,508.85 |
| Fund Equity | | | 221,508.85 | 0.00 | | 0.00 | 221,508.85 |
| Account Category: Revenues | | | | | | | |
| Department: 07-011 PARK & RECREATION | | | | | | | |
| 07-07-011-49300 | FUND BALANCE APPLIED | 376,500.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Total Department 07-011: | | 376,500.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Department: 44-013 INTEREST INCOME | | | | | | | |
| 07-44-013-48100 | INVESTMENT INTEREST | 5,000.00 | 0.00 | 1,406.16 | | 5,820.57 | 5,820.57 |
| Total Department 44-013: | | 5,000.00 | 0.00 | 1,406.16 | | 5,820.57 | 5,820.57 |
| Department: 45-011 PARK & RECREATION | | | | | | | |
| 07-45-011-43510 | GRANTS AND AIDS | 208,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 07-45-011-46741 | GALA TICKET SALES | 20,000.00 | 0.00 | 2,180.00 | | 8,279.20 | 8,279.20 |
| 07-45-011-46742 | GALA SPONSORSHIPS | 20,000.00 | 0.00 | 16,250.00 | | 23,750.00 | 23,750.00 |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 | YTD Balance 05/31/2025 Normal (Abnormal) |
|---|--------------------------------|---------------------|-------------------------|---|-------------------------------------|----------------|--|
| Fund: 07 PARK IMPROVEMENT FUND | | | | | | | |
| Account Category: Revenues | | | | | | | |
| Department: 45-011 PARK & RECREATION | | | | | | | |
| 07-45-011-46743 | GALA PROCEEDS | 50,000.00 | 0.00 | 783.00 | | 783.00 | 783.00 |
| 07-45-011-46750 | DOG DAYS TICKET SALES | 2,000.00 | 0.00 | 0.00 | | 848.60 | 848.60 |
| 07-45-011-46751 | DOG DAYS SPONSORSHIPS | 1,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 07-45-011-46752 | DOG DAYS PROCEEDS | 1,500.00 | 0.00 | 0.00 | | 238.00 | 238.00 |
| 07-45-011-48500 | DONATION REVENUE | 17,500.00 | 0.00 | (9,975.00) | | 92,699.59 | 92,699.59 |
| 07-45-011-48550 | GIVING TREE LEAVES | 1,000.00 | 0.00 | 500.00 | | 500.00 | 500.00 |
| Total Department 45-011: | | 321,000.00 | 0.00 | 9,738.00 | | 127,098.39 | 127,098.39 |
| Revenues | | 702,500.00 | 0.00 | 11,144.16 | | 132,918.96 | 132,918.96 |
| Account Category: Expenditures | | | | | | | |
| Department: 07-542 PARK | | | | | | | |
| 07-07-542-52200 | PRINTING & PUBLISHING | 500.00 | 0.00 | 0.00 | | 80.17 | 80.17 |
| 07-07-542-52201 | POSTAGE | 500.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 07-07-542-52207 | LEGAL COUNSEL | 500.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 07-07-542-52209 | ENGINEERING SERVICES | 2,500.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 07-07-542-52291 | ADVERTISING | 2,500.00 | 0.00 | 0.00 | | 2,395.00 | 2,395.00 |
| 07-07-542-57292 | PARK GALA | 60,000.00 | 0.00 | 130.30 | | 25,889.17 | 25,889.17 |
| 07-07-542-57293 | DOG DAYS OF WINTER | 2,500.00 | 0.00 | 33.00 | | 596.43 | 596.43 |
| 07-07-542-57720 | MISCELLANEOUS | 500.00 | 0.00 | 10.00 | | 50.00 | 50.00 |
| 07-07-542-57771 | GIVING TREE LEAVES | 500.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 07-07-542-57790 | TRANSFERS TO OTHER FUNDS | 620,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Total Department 07-542: | | 690,000.00 | 0.00 | 173.30 | | 29,010.77 | 29,010.77 |
| Expenditures | | 690,000.00 | 0.00 | 173.30 | | 29,010.77 | 29,010.77 |
| Fund: 14 CAPITAL IMPROVEMENT/EQUIPMENT | | | | | | | |
| Account Category: Assets | | | | | | | |
| Department: 00-000 | | | | | | | |
| 14-00-000-11110 | CHECKING - PWSB/BMO GENERAL | | 142,405.69 | (372,262.45) | | (414,104.63) | (271,698.94) |
| 14-00-000-11740 | INVESTMENTS - DPW TRUCK | | 140,873.67 | 385.54 | | (33,638.74) | 107,234.93 |
| 14-00-000-12100 | TAXES RECEIVABLE | | 157,838.02 | 0.00 | | (157,838.02) | 0.00 |
| 14-00-000-12600 | SPECIAL ASSESS RECEIVABLE | | 48,631.07 | 0.00 | | 0.00 | 48,631.07 |
| 14-00-000-16230 | DEFERRED EXPENDITURE | | 3,086.00 | 0.00 | | (3,086.00) | 0.00 |
| Total Department 00-000: | | | 492,834.45 | (371,876.91) | | (608,667.39) | (115,832.94) |
| Assets | | | 492,834.45 | (371,876.91) | | (608,667.39) | (115,832.94) |
| Account Category: Liabilities | | | | | | | |
| Department: 00-000 | | | | | | | |
| 14-00-000-21110 | ACCOUNTS PAYABLE | | 29,764.95 | 14,544.53 | | (4,885.01) | 24,879.94 |
| 14-00-000-26110 | DEFERRED REVENUES | | 120,000.00 | 0.00 | | (120,000.00) | 0.00 |
| 14-00-000-26200 | DEFERRED REVENUE ON SPEC ASSES | | 86,469.09 | 0.00 | | (37,838.02) | 48,631.07 |
| Total Department 00-000: | | | 236,234.04 | 14,544.53 | | (162,723.03) | 73,511.01 |
| Liabilities | | | 236,234.04 | 14,544.53 | | (162,723.03) | 73,511.01 |
| Account Category: Fund Equity | | | | | | | |
| Department: 00-000 | | | | | | | |
| 14-00-000-33900 | UNAPPROPRIATED | | 254,243.02 | 0.00 | | 0.00 | 254,243.02 |
| Total Department 00-000: | | | 254,243.02 | 0.00 | | 0.00 | 254,243.02 |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 Increase (Decrease) | YTD Balance 05/31/2025 Normal (Abnormal) |
|--|----------------------------------|---------------------|-------------------------|---|-------------------------------------|------------------------------------|--|
| Fund: 14 CAPITAL IMPROVEMENT/EQUIPMENT | | | | | | | |
| Account Category: Fund Equity | | | | | | | |
| | Fund Equity | | 254,243.02 | 0.00 | | 0.00 | 254,243.02 |
| Account Category: Revenues | | | | | | | |
| Department: 13-012 UNCLASSIFIED | | | | | | | |
| 14-13-012-42100 | SPECIAL ASSESSMENT COLLECTED | 28,030.00 | 0.00 | 0.00 | | 36,687.63 | 36,687.63 |
| | Total Department 13-012: | 28,030.00 | 0.00 | 0.00 | | 36,687.63 | 36,687.63 |
| Department: 13-013 INTEREST INCOME | | | | | | | |
| 14-13-013-48100 | INVESTMENT INTEREST | 6,682.00 | 0.00 | 385.54 | | 4,878.71 | 4,878.71 |
| | Total Department 13-013: | 6,682.00 | 0.00 | 385.54 | | 4,878.71 | 4,878.71 |
| Department: 13-019 CAPITAL IMPROVEMENT FUND | | | | | | | |
| 14-13-019-41000 | GENERAL OPERATIONS | 120,000.00 | 0.00 | 0.00 | | 120,000.00 | 120,000.00 |
| 14-13-019-43510 | GRANTS AND AIDS | 0.00 | 0.00 | 600.00 | | 600.00 | 600.00 |
| 14-13-019-49300 | FUND BALANCE APPLIED | 272,270.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| | Total Department 13-019: | 392,270.00 | 0.00 | 600.00 | | 120,600.00 | 120,600.00 |
| Department: 13-554 UNCLASSIFIED | | | | | | | |
| 14-13-554-49220 | TRANSFER FROM OTHER FUNDS | 1,306,767.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| | Total Department 13-554: | 1,306,767.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| | Revenues | 1,733,749.00 | 0.00 | 985.54 | | 162,166.34 | 162,166.34 |
| Account Category: Expenditures | | | | | | | |
| Department: 14-554 UNCLASSIFIED | | | | | | | |
| 14-14-554-57705 | DPW YARD REMEDIATION | 45,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 14-14-554-57707 | VILLAGE PARK IMPROVEMENTS | 350,000.00 | 0.00 | 146,257.41 | | 240,212.87 | 240,212.87 |
| 14-14-554-57710 | CONTINGENCY | 1,693.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 14-14-554-57722 | PIGEON CREEK RESTORATION PHASE 2 | 686,767.00 | 0.00 | 1,286.75 | | 20,198.76 | 20,198.76 |
| 14-14-554-57737 | ROAD PROGRAM RESERVE | 0.00 | 0.00 | 0.00 | | 97.00 | 97.00 |
| 14-14-554-57763 | PUBLIC PARKING RESERVE | 125,000.00 | 0.00 | 106,984.50 | | 110,394.50 | 110,394.50 |
| | Total Department 14-554: | 1,208,460.00 | 0.00 | 254,528.66 | | 370,903.13 | 370,903.13 |
| Department: 16-511 VILLAGE ADMINISTRATION | | | | | | | |
| 14-16-511-54499 | OTHER | 3,300.00 | 0.00 | 4,626.89 | | 7,058.64 | 7,058.64 |
| | Total Department 16-511: | 3,300.00 | 0.00 | 4,626.89 | | 7,058.64 | 7,058.64 |
| Department: 16-521 POLICE DEPARTMENT | | | | | | | |
| 14-16-521-54401 | VEHICLES | 25,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 14-16-521-54402 | EQUIPMENT | 15,704.00 | 0.00 | 0.00 | | 6,172.00 | 6,172.00 |
| | Total Department 16-521: | 40,704.00 | 0.00 | 0.00 | | 6,172.00 | 6,172.00 |
| Department: 16-522 FIRE DEPARTMENT | | | | | | | |
| 14-16-522-54499 | OTHER | 20,285.00 | 0.00 | 0.00 | | 20,285.00 | 20,285.00 |
| | Total Department 16-522: | 20,285.00 | 0.00 | 0.00 | | 20,285.00 | 20,285.00 |
| Department: 16-541 PUBLIC WORKS - STREET | | | | | | | |
| 14-16-541-54401 | VEHICLES | 25,000.00 | 0.00 | 0.00 | | 60,468.00 | 60,468.00 |
| 14-16-541-54499 | OTHER | 20,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| | Total Department 16-541: | 45,000.00 | 0.00 | 0.00 | | 60,468.00 | 60,468.00 |
| Department: 16-542 PARK | | | | | | | |
| 14-16-542-54499 | OTHER | 416,000.00 | 0.00 | 128,251.43 | | 143,223.93 | 143,223.93 |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 Increase (Decrease) | YTD Balance 05/31/2025 Normal (Abnormal) |
|--|-----------------------------|---------------------|-------------------------|---|-------------------------------------|------------------------------------|--|
| Fund: 14 CAPITAL IMPROVEMENT/EQUIPMENT | | | | | | | |
| Account Category: Expenditures | | | | | | | |
| Department: 16-542 PARK | | | | | | | |
| | Total Department 16-542: | 416,000.00 | 0.00 | 128,251.43 | 143,223.93 | 143,223.93 | 143,223.93 |
| | Expenditures | 1,733,749.00 | 0.00 | 387,406.98 | 608,110.70 | 608,110.70 | 608,110.70 |
| Fund: 19 STORM WATER MANAGEMENT | | | | | | | |
| Account Category: Assets | | | | | | | |
| Department: 00-000 | | | | | | | |
| 19-00-000-11110 | CHECKING - PWSB/BMO GENERAL | | (67,649.31) | (1,993.33) | 65,821.44 | (1,827.87) | (1,827.87) |
| 19-00-000-12100 | TAXES RECEIVABLE | | 52,000.00 | 0.00 | (52,000.00) | 0.00 | 0.00 |
| 19-00-000-13100 | ACCOUNTS RECEIVABLE | | 25,000.00 | 0.00 | (25,000.00) | 0.00 | 0.00 |
| 19-00-000-16230 | DEFERRED EXPENDITURE | | 409.99 | 0.00 | (409.99) | 0.00 | 0.00 |
| | Total Department 00-000: | | 9,760.68 | (1,993.33) | (11,588.55) | (1,827.87) | (1,827.87) |
| | Assets | | 9,760.68 | (1,993.33) | (11,588.55) | (1,827.87) | (1,827.87) |
| Account Category: Liabilities | | | | | | | |
| Department: 00-000 | | | | | | | |
| 19-00-000-21110 | ACCOUNTS PAYABLE | | 2,396.73 | 0.00 | (2,396.73) | 0.00 | 0.00 |
| 19-00-000-21700 | ACCRUED PAYROLL | | 712.07 | 0.00 | (712.07) | 0.00 | 0.00 |
| 19-00-000-26110 | DEFERRED REVENUES | | 52,000.00 | 0.00 | (52,000.00) | 0.00 | 0.00 |
| | Total Department 00-000: | | 55,108.80 | 0.00 | (55,108.80) | 0.00 | 0.00 |
| | Liabilities | | 55,108.80 | 0.00 | (55,108.80) | 0.00 | 0.00 |
| Account Category: Fund Equity | | | | | | | |
| Department: 00-000 | | | | | | | |
| 19-00-000-33900 | UNAPPROPRIATED | | (31,675.58) | 0.00 | 0.00 | (31,675.58) | (31,675.58) |
| | Total Department 00-000: | | (31,675.58) | 0.00 | 0.00 | (31,675.58) | (31,675.58) |
| | Fund Equity | | (31,675.58) | 0.00 | 0.00 | (31,675.58) | (31,675.58) |
| Account Category: Revenues | | | | | | | |
| Department: 13-019 CAPITAL IMPROVEMENT FUND | | | | | | | |
| 19-13-019-43510 | GRANTS AND AIDS | 638,767.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Department 13-019: | 638,767.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Department: 18-003 GRANTS & AIDS | | | | | | | |
| 19-18-003-43510 | GRANTS AND AIDS | 0.00 | 0.00 | 0.00 | 6,250.00 | 6,250.00 | 6,250.00 |
| | Total Department 18-003: | 0.00 | 0.00 | 0.00 | 6,250.00 | 6,250.00 | 6,250.00 |
| Department: 18-023 STORM WATER MANAGEMENT | | | | | | | |
| 19-18-023-41000 | GENERAL OPERATIONS | 52,000.00 | 0.00 | 0.00 | 52,000.00 | 52,000.00 | 52,000.00 |
| | Total Department 18-023: | 52,000.00 | 0.00 | 0.00 | 52,000.00 | 52,000.00 | 52,000.00 |
| | Revenues | 690,767.00 | 0.00 | 0.00 | 58,250.00 | 58,250.00 | 58,250.00 |
| Account Category: Expenditures | | | | | | | |
| Department: 18-023 STORM WATER MANAGEMENT | | | | | | | |
| 19-18-023-57790 | TRANSFERS TO OTHER FUNDS | 686,767.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Department 18-023: | 686,767.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Department: 18-541 PUBLIC WORKS - STREET | | | | | | | |
| 19-18-541-51100 | SALARIES & WAGES | 13,758.00 | 0.00 | 1,606.29 | 5,108.86 | 5,108.86 | 5,108.86 |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 Normal (Abnormal) |
|---|--------------------------------|---------------------|-------------------------|---|-------------------------------------|----------------------------------|
| Fund: 19 STORM WATER MANAGEMENT | | | | | | |
| Account Category: Expenditures | | | | | | |
| Department: 18-541 PUBLIC WORKS - STREET | | | | | | |
| 19-18-541-51101 | OVERTIME | 12.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19-18-541-51199 | FRINGE BENEFITS | 6,920.00 | 0.00 | 387.04 | 3,031.19 | 3,031.19 |
| 19-18-541-52209 | ENGINEERING SERVICES | 15,000.00 | 0.00 | 0.00 | 3,590.50 | 3,590.50 |
| 19-18-541-52237 | WORKER S COMPENSATION | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19-18-541-52243 | ALL OTHER INSURANCE | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19-18-541-52252 | JOINT NR-216 PERMIT | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19-18-541-52255 | PIGEON CREEK MAINTENANCE | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19-18-541-52257 | MAINTENANCE & REPAIRS | 1,500.00 | 0.00 | 0.00 | 168.20 | 168.20 |
| 19-18-541-52776 | STORMWATER PLANNING | 0.00 | 0.00 | 0.00 | 2,831.00 | 2,831.00 |
| Total Department 18-541: | | 43,690.00 | 0.00 | 1,993.33 | 14,729.75 | 14,729.75 |
| Expenditures | | 730,457.00 | 0.00 | 1,993.33 | 14,729.75 | 14,729.75 |
| Fund: 21 SEWER UTILITY | | | | | | |
| Account Category: Assets | | | | | | |
| Department: 00-000 | | | | | | |
| 21-00-000-11110 | CHECKING - PWSB/BMO GENERAL | | (208,412.64) | (13,987.90) | 25,386.96 | (183,025.68) |
| 21-00-000-11140 | SAVINGS - PWBS/HARRIS | | 43,720.73 | (2,262.35) | 207,491.36 | 251,212.09 |
| 21-00-000-11510 | SEWER EQUIPMENT REPLACEMENT FD | | 302,142.93 | 1,168.41 | 22,845.18 | 324,988.11 |
| 21-00-000-11710 | INVESTMENTS | | 757,845.00 | 444.09 | (247,797.01) | 510,047.99 |
| 21-00-000-12100 | TAXES RECEIVABLE | | 36,592.87 | 0.00 | (36,592.87) | 0.00 |
| 21-00-000-13100 | ACCOUNTS RECEIVABLE | | 366,515.16 | (10,271.70) | (180,048.53) | 186,466.63 |
| 21-00-000-15100 | DUE FROM GENERAL FUND | | 68.72 | 0.00 | 0.00 | 68.72 |
| 21-00-000-16210 | DEFERRED OUTFLOW | | 56,136.00 | 0.00 | 0.00 | 56,136.00 |
| 21-00-000-16220 | PREPAID EXPENSES | | 0.00 | 0.00 | (11,370.00) | (11,370.00) |
| 21-00-000-16230 | DEFERRED EXPENDITURE | | 11,272.85 | 0.00 | 688.07 | 11,960.92 |
| 21-00-000-18190 | INTANGIBLE ASSET (GIS SYSTEM) | | 100,618.23 | 0.00 | 0.00 | 100,618.23 |
| 21-00-000-18313 | COLLECTING SEWERS | | 3,369,007.34 | 0.00 | 0.00 | 3,369,007.34 |
| 21-00-000-18314 | INTERCEPTOR MAIN | | 2,873,897.57 | 0.00 | 0.00 | 2,873,897.57 |
| 21-00-000-18321 | STRUCTURES & IMPROVEMENT | | 755,270.14 | 0.00 | 0.00 | 755,270.14 |
| 21-00-000-18323 | ELECTRIC PUMPING EQUIPMENT | | 754,896.06 | 0.00 | 0.00 | 754,896.06 |
| 21-00-000-18572 | OFFICE EQUIPMENT | | 78,049.78 | 0.00 | 0.00 | 78,049.78 |
| 21-00-000-18573 | VEHICLES | | 49,192.99 | 0.00 | 0.00 | 49,192.99 |
| 21-00-000-18700 | CONSTRUCTION IN PROGRESS | | 102,111.35 | 0.00 | 0.00 | 102,111.35 |
| 21-00-000-18900 | ACCUMULATED DEPRECIATION | | (2,845,567.79) | 0.00 | 0.00 | (2,845,567.79) |
| Total Department 00-000: | | | 6,603,357.29 | (24,909.45) | (219,396.84) | 6,383,960.45 |
| Assets | | | 6,603,357.29 | (24,909.45) | (219,396.84) | 6,383,960.45 |
| Account Category: Liabilities | | | | | | |
| Department: 00-000 | | | | | | |
| 21-00-000-21110 | ACCOUNTS PAYABLE | | 82,580.25 | (22.49) | (72,521.75) | 10,058.50 |
| 21-00-000-21700 | ACCRUED PAYROLL | | 2,914.12 | 0.00 | (2,914.12) | 0.00 |
| 21-00-000-29630 | DEFERRED INFLOW | | 27,030.00 | 0.00 | 0.00 | 27,030.00 |
| 21-00-000-29640 | NET PENSION LIABILITY | | 7,944.00 | 0.00 | 0.00 | 7,944.00 |
| Total Department 00-000: | | | 120,468.37 | (22.49) | (75,435.87) | 45,032.50 |
| Liabilities | | | 120,468.37 | (22.49) | (75,435.87) | 45,032.50 |
| Account Category: Fund Equity | | | | | | |
| Department: 00-000 | | | | | | |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 Increase (Decrease) | YTD Balance 05/31/2025 Normal (Abnormal) |
|---------------------------------------|--------------------------------|---------------------|-------------------------|---|-------------------------------------|------------------------------------|--|
| Fund: 21 SEWER UTILITY | | | | | | | |
| Account Category: Fund Equity | | | | | | | |
| Department: 00-000 | | | | | | | |
| 21-00-000-31100 | CAPITAL PAID-IN BY MUNICIPAL | | 782,407.87 | 0.00 | | 0.00 | 782,407.87 |
| 21-00-000-31110 | CONTRIBU. IN AID OF CONSTRUCT. | | 2,511,545.13 | 0.00 | | 0.00 | 2,511,545.13 |
| 21-00-000-33110 | SEWER EQUIP. REPLACEMENT RES | | 286,950.20 | 0.00 | | 0.00 | 286,950.20 |
| 21-00-000-33900 | UNAPPROPRIATED | | 2,798,718.89 | 0.00 | | 0.00 | 2,798,718.89 |
| Total Department 00-000: | | | 6,379,622.09 | 0.00 | | 0.00 | 6,379,622.09 |
| Fund Equity | | | 6,379,622.09 | 0.00 | | 0.00 | 6,379,622.09 |
| Account Category: Revenues | | | | | | | |
| Department: 46-016 SEWER | | | | | | | |
| 21-46-016-43510 | GRANTS AND AIDS | 0.00 | 0.00 | 0.00 | 145,612.80 | 145,612.80 | 145,612.80 |
| 21-46-016-46410 | SEWER SERVICE CHARGE | 1,159,353.00 | 0.00 | (6,880.00) | 285,187.37 | 285,187.37 | 285,187.37 |
| 21-46-016-46412 | SEWER CONNECTION FEE | 15,050.00 | 0.00 | 0.00 | 1,200.00 | 1,200.00 | 1,200.00 |
| 21-46-016-46415 | SEWER SERVICE PENALTY | 11,500.00 | 0.00 | 0.00 | 2,691.42 | 2,691.42 | 2,691.42 |
| 21-46-016-48101 | INTEREST ON REVENUES | 25,000.00 | 0.00 | 3,521.20 | 19,818.82 | 19,818.82 | 19,818.82 |
| 21-46-016-49300 | FUND BALANCE APPLIED | 225,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Department 46-016: | | 1,435,903.00 | 0.00 | (3,358.80) | 454,510.41 | 454,510.41 | 454,510.41 |
| Revenues | | 1,435,903.00 | 0.00 | (3,358.80) | 454,510.41 | 454,510.41 | 454,510.41 |
| Account Category: Expenditures | | | | | | | |
| Department: 02-610 SEWER | | | | | | | |
| 21-02-610-52237 | WORKER S COMPENSATION | 3,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-02-610-52242 | BUSINESS PROPERTY | 1,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-02-610-52243 | ALL OTHER INSURANCE | 13,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Department 02-610: | | 18,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Department: 05-610 SEWER | | | | | | | |
| 21-05-610-51100 | SALARIES & WAGES | 117,539.00 | 0.00 | 13,763.66 | 47,813.48 | 47,813.48 | 47,813.48 |
| 21-05-610-51101 | OVERTIME | 208.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-05-610-51199 | FRINGE BENEFITS | 60,415.00 | 0.00 | 4,890.56 | 29,842.46 | 29,842.46 | 29,842.46 |
| 21-05-610-52200 | PRINTING & PUBLISHING | 600.00 | 0.00 | 238.04 | 238.04 | 238.04 | 238.04 |
| 21-05-610-52201 | POSTAGE | 3,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-05-610-52202 | DUES & SUBSCRIPTIONS | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-05-610-52203 | TRAINING & MEETINGS | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-05-610-52204 | TRANSPORTATION | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-05-610-52207 | LEGAL COUNSEL | 500.00 | 0.00 | 0.00 | 784.00 | 784.00 | 784.00 |
| 21-05-610-52209 | ENGINEERING SERVICES | 20,000.00 | 0.00 | 0.00 | 16,067.50 | 16,067.50 | 16,067.50 |
| 21-05-610-52210 | DATA PROCESSING | 8,000.00 | 0.00 | 0.00 | 2,850.00 | 2,850.00 | 2,850.00 |
| 21-05-610-52223 | RADIO MAINTENANCE | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-05-610-52248 | SEWER REPAIR/MAINTENANCE | 65,000.00 | 0.00 | 541.56 | 541.56 | 541.56 | 541.56 |
| 21-05-610-52249 | SEWER CHARGE - GENERAL | 40,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-05-610-52250 | SEWER CLEANING | 17,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-05-610-52251 | BUILDING REPAIRS | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-05-610-52253 | AUDIT | 3,900.00 | 0.00 | 0.00 | 3,900.00 | 3,900.00 | 3,900.00 |
| 21-05-610-53300 | OFFICE SUPPLIES | 1,250.00 | 0.00 | 0.00 | 619.85 | 619.85 | 619.85 |
| 21-05-610-53303 | TELEPHONE | 3,500.00 | 0.00 | 61.84 | 305.50 | 305.50 | 305.50 |
| 21-05-610-53304 | ELECTRICITY | 17,500.00 | 0.00 | 2,021.61 | 7,172.33 | 7,172.33 | 7,172.33 |
| 21-05-610-53305 | HEAT | 200.00 | 0.00 | 10.89 | 46.20 | 46.20 | 46.20 |
| 21-05-610-53308 | BUILDING SUPPLIES | 2,000.00 | 0.00 | 0.00 | 227.54 | 227.54 | 227.54 |
| 21-05-610-53329 | CLOTHING | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 | YTD Balance 05/31/2025 Normal (Abnormal) |
|---|-----------------------------|---------------------|-------------------------|---|-------------------------------------|----------------|--|
| Fund: 21 SEWER UTILITY | | | | | | | |
| Account Category: Expenditures | | | | | | | |
| Department: 05-610 SEWER | | | | | | | |
| 21-05-610-53330 | REPAIR PARTS/EQUIPMENT | 1,000.00 | 0.00 | 0.00 | | 288.45 | 288.45 |
| 21-05-610-53345 | CHEMICALS | 600.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 21-05-610-53399 | MISCELLANEOUS | 1,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 21-05-610-54400 | OFFICE EQUIPMENT | 1,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 21-05-610-54401 | VEHICLES | 0.00 | 0.00 | 0.00 | | 46,000.00 | 46,000.00 |
| 21-05-610-54499 | OTHER | 241,000.00 | 0.00 | 0.00 | | 21,985.47 | 21,985.47 |
| Total Department 05-610: | | 612,912.00 | 0.00 | 21,528.16 | | 178,682.38 | 178,682.38 |
| Department: 06-610 SEWER | | | | | | | |
| 21-06-610-58500 | DEPRECIATION | 95,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 21-06-610-58510 | REPLACEMENT FUND | 17,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Total Department 06-610: | | 112,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Department: 07-610 SEWER | | | | | | | |
| 21-07-610-59640 | MMSD PAYMENT | 415,877.00 | 0.00 | 0.00 | | 419,789.00 | 419,789.00 |
| 21-07-610-59650 | MMSD O/M | 276,314.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Total Department 07-610: | | 692,191.00 | 0.00 | 0.00 | | 419,789.00 | 419,789.00 |
| Expenditures | | 1,435,903.00 | 0.00 | 21,528.16 | | 598,471.38 | 598,471.38 |
| Fund: 42 TAX INCREMENT DISTRICT #2 | | | | | | | |
| Account Category: Assets | | | | | | | |
| Department: 00-000 | | | | | | | |
| 42-00-000-11110 | CHECKING - PWSB/BMO GENERAL | | (797,872.60) | (13,663.48) | | 194,956.90 | (602,915.70) |
| 42-00-000-11185 | TIF #2 DEBT SERVICE RESERVE | | 311,359.81 | 0.01 | | (311,358.33) | 1.48 |
| 42-00-000-13100 | ACCOUNTS RECEIVABLE | | 4,781.44 | 0.00 | | 0.00 | 4,781.44 |
| 42-00-000-16230 | DEFERRED EXPENDITURE | | 825.09 | 0.00 | | (825.09) | 0.00 |
| Total Department 00-000: | | | (480,906.26) | (13,663.47) | | (117,226.52) | (598,132.78) |
| Assets | | | (480,906.26) | (13,663.47) | | (117,226.52) | (598,132.78) |
| Account Category: Liabilities | | | | | | | |
| Department: 00-000 | | | | | | | |
| 42-00-000-21110 | ACCOUNTS PAYABLE | | 11,794.42 | 0.00 | | (11,794.42) | 0.00 |
| 42-00-000-21700 | ACCRUED PAYROLL | | 1,262.02 | 0.00 | | (1,262.02) | 0.00 |
| Total Department 00-000: | | | 13,056.44 | 0.00 | | (13,056.44) | 0.00 |
| Liabilities | | | 13,056.44 | 0.00 | | (13,056.44) | 0.00 |
| Account Category: Fund Equity | | | | | | | |
| Department: 00-000 | | | | | | | |
| 42-00-000-33900 | UNAPPROPRIATED | | (23,148.91) | 0.00 | | 0.00 | (23,148.91) |
| 42-00-000-34220 | RESTRICTED FOR DEBT SERVICE | | 337,699.81 | 0.00 | | 0.00 | 337,699.81 |
| Total Department 00-000: | | | 314,550.90 | 0.00 | | 0.00 | 314,550.90 |
| Fund Equity | | | 314,550.90 | 0.00 | | 0.00 | 314,550.90 |
| Account Category: Revenues | | | | | | | |
| Department: 44-013 INTEREST INCOME | | | | | | | |
| 42-44-013-48100 | INVESTMENT INTEREST | 12,000.00 | 0.00 | 0.01 | | 1,878.14 | 1,878.14 |
| Total Department 44-013: | | 12,000.00 | 0.00 | 0.01 | | 1,878.14 | 1,878.14 |

ACCOUNT BALANCE (MTD/YTD ACTIVITY) REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | Beg. Balance 01/01/2025 | Activity For 05/31/2025 Increase (Decrease) | THRU 05/31/2025 Increase (Decrease) | YTD 05/31/2025 | YTD Balance 05/31/2025 Normal (Abnormal) |
|---|-----------------------------|---------------------|-------------------------|---|-------------------------------------|----------------|--|
| Fund: 42 TAX INCREMENT DISTRICT #2 | | | | | | | |
| Account Category: Revenues | | | | | | | |
| Department: 45-015 OTHER INCOME | | | | | | | |
| 42-45-015-49210 | TRANSFER FROM GENERAL FUND | 329,930.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Total Department 45-015: | | 329,930.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Revenues | | 341,930.00 | 0.00 | 0.01 | | 1,878.14 | 1,878.14 |
| Account Category: Expenditures | | | | | | | |
| Department: 10-042 TAX INCREMENT DISTRICT #2 | | | | | | | |
| 42-10-042-51100 | SALARIES & WAGES | 32,550.00 | 0.00 | 3,830.89 | | 12,918.49 | 12,918.49 |
| 42-10-042-51199 | FRINGE BENEFITS | 14,911.00 | 0.00 | 1,060.50 | | 6,615.14 | 6,615.14 |
| 42-10-042-54200 | PRINTING & PUBLISHING | 350.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 42-10-042-54205 | PLANNER SERVICES | 10,000.00 | 0.00 | 8,772.09 | | 12,163.34 | 12,163.34 |
| 42-10-042-54206 | AUDIT | 5,500.00 | 0.00 | 0.00 | | 5,500.00 | 5,500.00 |
| 42-10-042-54207 | LEGAL COUNSEL | 1,000.00 | 0.00 | 0.00 | | 145.50 | 145.50 |
| 42-10-042-54209 | ENGINEERING SERVICES | 0.00 | 0.00 | 0.00 | | 690.75 | 690.75 |
| 42-10-042-54245 | ADMINISTRATIVE/SECRETARIAL | 150.00 | 0.00 | 0.00 | | 150.00 | 150.00 |
| 42-10-042-54290 | CONSULTANTS | 5,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 42-10-042-56610 | PRINCIPAL | 195,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 42-10-042-56620 | INTEREST | 134,930.00 | 0.00 | 0.00 | | 67,465.00 | 67,465.00 |
| 42-10-042-56625 | BOND FEES | 850.00 | 0.00 | 0.00 | | 400.00 | 400.00 |
| Total Department 10-042: | | 400,241.00 | 0.00 | 13,663.48 | | 106,048.22 | 106,048.22 |
| Expenditures | | 400,241.00 | 0.00 | 13,663.48 | | 106,048.22 | 106,048.22 |
| Fund: 80 TAX COLLECTION FUND | | | | | | | |
| Account Category: Assets | | | | | | | |
| Department: 00-000 | | | | | | | |
| 80-00-000-11110 | CHECKING - PWSB/BMO GENERAL | | 2,792,054.79 | 0.00 | | (3,388,557.70) | (596,502.91) |
| 80-00-000-12000 | CURRENT YEAR TAX ROLL | | 7,313,553.89 | 0.00 | | (5,484,500.86) | 1,829,053.03 |
| Total Department 00-000: | | | 10,105,608.68 | 0.00 | | (8,873,058.56) | 1,232,550.12 |
| Assets | | | 10,105,608.68 | 0.00 | | (8,873,058.56) | 1,232,550.12 |
| Account Category: Liabilities | | | | | | | |
| Department: 00-000 | | | | | | | |
| 80-00-000-21110 | ACCOUNTS PAYABLE | | 4,125.79 | 0.00 | | (4,125.79) | 0.00 |
| 80-00-000-24310 | DUE TO OZAUKEE COUNTY | | 649,351.31 | 0.00 | | (478,468.47) | 170,882.84 |
| 80-00-000-24610 | DUE TO M-T SCHOOL DISTRICT | | 3,618,805.29 | 0.00 | | (2,666,482.97) | 952,322.32 |
| 80-00-000-24620 | DUE TO MATC | | 415,508.61 | 0.00 | | (306,163.65) | 109,344.96 |
| 80-00-000-25100 | DUE TO GENERAL FUND | | 2,379,731.40 | 0.00 | | (2,379,731.40) | 0.00 |
| 80-00-000-25230 | DUE TO STORMWATER FUND | | 52,000.00 | 0.00 | | (52,000.00) | 0.00 |
| 80-00-000-25400 | DUE TO CPF | | 157,838.02 | 0.00 | | (157,838.02) | 0.00 |
| 80-00-000-25600 | DUE TO SEWER FUND | | 36,592.87 | 0.00 | | (36,592.87) | 0.00 |
| 80-00-000-26100 | ADVANCE TAX COLLECTIONS | | 2,791,655.39 | 0.00 | | (2,791,655.39) | 0.00 |
| Total Department 00-000: | | | 10,105,608.68 | 0.00 | | (8,873,058.56) | 1,232,550.12 |
| Liabilities | | | 10,105,608.68 | 0.00 | | (8,873,058.56) | 1,232,550.12 |

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | YTD Balance 05/31/2025 Normal (Abnormal) | Activity For 05/31/2025 Increase (Decrease) | Available Balance 05/31/2025 Normal (Abnormal) | % Bdgtd Used |
|---|---------------------------------|---------------------|--|---|--|--------------|
| Fund: 01 GENERAL FUND | | | | | | |
| Account Category: Revenues | | | | | | |
| Department: 40-001 LOCAL PROPERTY TAXES | | | | | | |
| 01-40-001-41000 | GENERAL OPERATIONS | 2,379,732.00 | 2,379,732.00 | 0.00 | 0.00 | 100.00 |
| Total Dept 40-001 - LOCAL PROPERTY TAXES | | 2,379,732.00 | 2,379,732.00 | 0.00 | 0.00 | 100.00 |
| Department: 41-002 SHARED REVENUES | | | | | | |
| 01-41-002-43410 | STATE SHARED REVENUE | 164,952.00 | 19,802.40 | 19,802.40 | 145,149.60 | 12.00 |
| Total Dept 41-002 - SHARED REVENUES | | 164,952.00 | 19,802.40 | 19,802.40 | 145,149.60 | 12.00 |
| Department: 41-003 GRANTS & AIDS | | | | | | |
| 01-41-003-43420 | FIRE INSURANCE DUES | 18,915.00 | 0.00 | 0.00 | 18,915.00 | 0.00 |
| 01-41-003-43430 | EXEMPT COMPUTER AID | 4,179.00 | 0.00 | 0.00 | 4,179.00 | 0.00 |
| 01-41-003-43440 | LOCAL TRANSPORTATION AIDS | 202,665.00 | 101,244.16 | 0.00 | 101,420.84 | 49.96 |
| 01-41-003-43450 | VIDEO SERVICE PROVIDER AIDS | 9,471.00 | 0.00 | 0.00 | 9,471.00 | 0.00 |
| 01-41-003-43520 | LAW ENFORCEMENT GRANT | 1,120.00 | 0.00 | 0.00 | 1,120.00 | 0.00 |
| 01-41-003-43560 | RECYCLING GRANT | 9,530.00 | 9,523.66 | 9,523.66 | 6.34 | 99.93 |
| Total Dept 41-003 - GRANTS & AIDS | | 245,880.00 | 110,767.82 | 9,523.66 | 135,112.18 | 45.05 |
| Department: 41-007 OTHER | | | | | | |
| 01-41-007-47311 | OTHER SVCS TO OTHER LOCAL GOV'T | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 0.00 |
| Total Dept 41-007 - OTHER | | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 0.00 |
| Department: 41-011 PARK & RECREATION | | | | | | |
| 01-41-011-47310 | FISCAL AGENT FEES - LIBRARY | 8,500.00 | 4,250.00 | 0.00 | 4,250.00 | 50.00 |
| Total Dept 41-011 - PARK & RECREATION | | 8,500.00 | 4,250.00 | 0.00 | 4,250.00 | 50.00 |
| Department: 42-004 LICENSES | | | | | | |
| 01-42-004-44110 | LIQUOR & MALT BEVERAGE | 9,500.00 | 3,220.00 | 3,060.00 | 6,280.00 | 33.89 |
| 01-42-004-44120 | CIGARETTE | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 01-42-004-44212 | DOG | 2,000.00 | 1,535.00 | 65.00 | 465.00 | 76.75 |
| 01-42-004-44214 | CAT LICENSES | 200.00 | 65.00 | 0.00 | 135.00 | 32.50 |
| 01-42-004-44415 | SUNDRY | 700.00 | 90.00 | 90.00 | 610.00 | 12.86 |
| Total Dept 42-004 - LICENSES | | 12,600.00 | 4,910.00 | 3,215.00 | 7,690.00 | 38.97 |
| Department: 42-005 PERMITS | | | | | | |
| 01-42-005-44320 | BUILDING | 50,000.00 | 23,651.00 | 2,585.28 | 26,349.00 | 47.30 |
| 01-42-005-44321 | ELECTRICAL | 15,000.00 | 3,673.93 | 524.00 | 11,326.07 | 24.49 |
| 01-42-005-44322 | PLUMBING | 15,000.00 | 3,069.65 | 495.00 | 11,930.35 | 20.46 |
| 01-42-005-44423 | SUNDRY | 2,500.00 | 231.00 | 0.00 | 2,269.00 | 9.24 |
| Total Dept 42-005 - PERMITS | | 82,500.00 | 30,625.58 | 3,604.28 | 51,874.42 | 37.12 |
| Department: 42-006 FINES & FORFEITURES | | | | | | |
| 01-42-006-45110 | COURT FINES | 25,000.00 | 2,330.03 | 859.09 | 22,669.97 | 9.32 |
| 01-42-006-45130 | PARKING FINES | 15,000.00 | 3,905.00 | 840.00 | 11,095.00 | 26.03 |
| Total Dept 42-006 - FINES & FORFEITURES | | 40,000.00 | 6,235.03 | 1,699.09 | 33,764.97 | 15.59 |
| Department: 42-007 OTHER | | | | | | |
| 01-42-007-44920 | CABLE TV | 19,000.00 | 3,837.99 | 3,088.12 | 15,162.01 | 20.20 |
| 01-42-007-48210 | CELL TOWER LEASE | 47,325.00 | 23,646.06 | 3,941.01 | 23,678.94 | 49.97 |
| Total Dept 42-007 - OTHER | | 66,325.00 | 27,484.05 | 7,029.13 | 38,840.95 | 41.44 |
| Department: 43-001 LOCAL PROPERTY TAXES | | | | | | |
| 01-43-001-46725 | PARK LAND DEDICATION | 3,000.00 | 500.00 | 0.00 | 2,500.00 | 16.67 |
| Total Dept 43-001 - LOCAL PROPERTY TAXES | | 3,000.00 | 500.00 | 0.00 | 2,500.00 | 16.67 |

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | YTD Balance 05/31/2025 Normal (Abnormal) | Activity For 05/31/2025 Increase (Decrease) | Available Balance 05/31/2025 Normal (Abnormal) | % Bdgtd Used |
|---|--------------------------------|---------------------|--|---|--|--------------|
| Fund: 01 GENERAL FUND | | | | | | |
| Account Category: Revenues | | | | | | |
| Department: 43-008 GENERAL GOVERNMENT | | | | | | |
| 01-43-008-46100 | GENERAL GOVERNMENT | 10,000.00 | (468.25) | 0.00 | 10,468.25 | (4.68) |
| 01-43-008-46142 | ASSESSMENT LETTERS | 3,500.00 | 1,350.00 | 250.00 | 2,150.00 | 38.57 |
| Total Dept 43-008 - GENERAL GOVERNMENT | | 13,500.00 | 881.75 | 250.00 | 12,618.25 | 6.53 |
| Department: 43-009 PROTECTION-PERSONS & PROPERTY | | | | | | |
| 01-43-009-46210 | POLICE DEPARTMENT FEES | 2,500.00 | 1,096.05 | 945.75 | 1,403.95 | 43.84 |
| Total Dept 43-009 - PROTECTION-PERSONS & PROPERTY | | 2,500.00 | 1,096.05 | 945.75 | 1,403.95 | 43.84 |
| Department: 43-010 HEALTH & SANITATION | | | | | | |
| 01-43-010-46420 | RECYCLING PROCEEDS | 13,000.00 | 10,245.00 | 1,325.00 | 2,755.00 | 78.81 |
| 01-43-010-46421 | DUMPSTER RENTAL | 10,000.00 | 4,450.00 | 1,100.00 | 5,550.00 | 44.50 |
| 01-43-010-46422 | ADDITIONAL TRASH CART FEE | 1,000.00 | 1,025.00 | 0.00 | (25.00) | 102.50 |
| 01-43-010-46423 | ADDITIONAL RECYCLING CART FEE | 500.00 | 150.00 | 0.00 | 350.00 | 30.00 |
| Total Dept 43-010 - HEALTH & SANITATION | | 24,500.00 | 15,870.00 | 2,425.00 | 8,630.00 | 64.78 |
| Department: 43-011 PARK & RECREATION | | | | | | |
| 01-43-011-46720 | PARK FEES | 9,000.00 | 4,890.00 | 1,990.00 | 4,110.00 | 54.33 |
| 01-43-011-46821 | SOFTBALL ASSOCIATION PARK FEE | 1,500.00 | 1,500.00 | 150.00 | 0.00 | 100.00 |
| Total Dept 43-011 - PARK & RECREATION | | 10,500.00 | 6,390.00 | 2,140.00 | 4,110.00 | 60.86 |
| Department: 43-012 UNCLASSIFIED | | | | | | |
| 01-43-012-48000 | MISCELLANEOUS | 12,425.00 | 1,490.25 | 326.96 | 10,934.75 | 11.99 |
| Total Dept 43-012 - UNCLASSIFIED | | 12,425.00 | 1,490.25 | 326.96 | 10,934.75 | 11.99 |
| Department: 44-013 INTEREST INCOME | | | | | | |
| 01-44-013-48100 | INVESTMENT INTEREST | 100,000.00 | 36,091.65 | 4,508.08 | 63,908.35 | 36.09 |
| Total Dept 44-013 - INTEREST INCOME | | 100,000.00 | 36,091.65 | 4,508.08 | 63,908.35 | 36.09 |
| Department: 45-015 OTHER INCOME | | | | | | |
| 01-45-015-47410 | ADMIN. CHARGE TO SEWER UTILITY | 40,000.00 | 0.00 | 0.00 | 40,000.00 | 0.00 |
| 01-45-015-48010 | OTHER INCOME | 25,000.00 | 8,972.00 | 8,708.00 | 16,028.00 | 35.89 |
| 01-45-015-48501 | TPD DONATIONS | 0.00 | 2,319.00 | 2,030.00 | (2,319.00) | 100.00 |
| 01-45-015-49300 | FUND BALANCE APPLIED | 150,000.00 | 0.00 | 0.00 | 150,000.00 | 0.00 |
| 01-45-015-49320 | USE OF CORPORATE RESERVE | 190,000.00 | 0.00 | 0.00 | 190,000.00 | 0.00 |
| Total Dept 45-015 - OTHER INCOME | | 405,000.00 | 11,291.00 | 10,738.00 | 393,709.00 | 2.79 |
| Revenues | | 3,586,914.00 | 2,657,417.58 | 66,207.35 | 929,496.42 | 74.09 |
| Account Category: Expenditures | | | | | | |
| Department: 01-510 VILLAGE REPRESENTATION | | | | | | |
| 01-01-510-51106 | VILLAGE BOARD | 20,000.00 | 17,083.40 | 0.00 | 2,916.60 | 85.42 |
| 01-01-510-51112 | ELECTION WORKERS | 3,000.00 | 2,205.02 | 1,227.52 | 794.98 | 73.50 |
| 01-01-510-51199 | FRINGE BENEFITS | 1,530.00 | 1,409.38 | 0.00 | 120.62 | 92.12 |
| 01-01-510-52200 | PRINTING & PUBLISHING | 7,000.00 | 1,023.48 | 269.70 | 5,976.52 | 14.62 |
| 01-01-510-52201 | POSTAGE | 3,500.00 | 2,646.15 | 0.00 | 853.85 | 75.60 |
| 01-01-510-52202 | DUES & SUBSCRIPTIONS | 3,500.00 | 2,827.59 | 0.00 | 672.41 | 80.79 |
| 01-01-510-52203 | TRAINING & MEETINGS | 1,000.00 | 120.00 | 0.00 | 880.00 | 12.00 |
| 01-01-510-52205 | PLANNER SERVICES | 9,500.00 | 11,805.92 | 10,232.17 | (2,305.92) | 124.27 |
| 01-01-510-52206 | AUDIT | 22,700.00 | 25,026.90 | 0.00 | (2,326.90) | 110.25 |
| 01-01-510-52207 | LEGAL COUNSEL | 11,500.00 | 3,269.00 | 616.50 | 8,231.00 | 28.43 |
| 01-01-510-52208 | ASSESSOR | 7,000.00 | 3,500.00 | 0.00 | 3,500.00 | 50.00 |

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | YTD Balance 05/31/2025 Normal (Abnormal) | Activity For 05/31/2025 Increase (Decrease) | Available Balance 05/31/2025 Normal (Abnormal) | % Bdgt Used |
|--|------------------------------|---------------------|--|---|--|-------------|
| Fund: 01 GENERAL FUND | | | | | | |
| Account Category: Expenditures | | | | | | |
| Department: 01-510 VILLAGE REPRESENTATION | | | | | | |
| 01-01-510-53302 | ELECTION EXPENSE | 3,000.00 | 1,902.28 | 3.46 | 1,097.72 | 63.41 |
| 01-01-510-53397 | AWARDS PROGRAM | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 |
| 01-01-510-53399 | MISCELLANEOUS | 500.00 | 176.64 | 175.94 | 323.36 | 35.33 |
| Total Dept 01-510 - VILLAGE REPRESENTATION | | 96,730.00 | 72,995.76 | 12,525.29 | 23,734.24 | 75.46 |
| Department: 01-511 VILLAGE ADMINISTRATION | | | | | | |
| 01-01-511-51100 | SALARIES & WAGES | 88,065.00 | 36,031.44 | 5,832.69 | 52,033.56 | 40.91 |
| 01-01-511-51101 | OVERTIME | 200.00 | 58.22 | 0.00 | 141.78 | 29.11 |
| 01-01-511-51108 | ADMINISTRATOR | 62,700.00 | 24,000.92 | 2,907.00 | 38,699.08 | 38.28 |
| 01-01-511-51115 | TRAVEL/TRAINING/SEMINARS | 2,250.00 | 1,505.70 | 0.00 | 744.30 | 66.92 |
| 01-01-511-51195 | ANNUITANT FRINGE | 5,132.00 | 6,395.16 | 1,065.86 | (1,263.16) | 124.61 |
| 01-01-511-51196 | ADMINISTRATOR FRINGE | 28,413.00 | 15,342.77 | 1,845.37 | 13,070.23 | 54.00 |
| 01-01-511-51199 | FRINGE BENEFITS | 47,142.00 | 28,094.82 | 4,302.02 | 19,047.18 | 59.60 |
| 01-01-511-52202 | DUES & SUBSCRIPTIONS | 1,200.00 | 843.00 | 0.00 | 357.00 | 70.25 |
| 01-01-511-52203 | TRAINING & MEETINGS | 500.00 | 76.99 | 0.00 | 423.01 | 15.40 |
| 01-01-511-52209 | ENGINEERING SERVICES | 6,000.00 | 4,249.80 | 0.00 | 1,750.20 | 70.83 |
| 01-01-511-52210 | DATA PROCESSING | 5,000.00 | 5,713.64 | 336.54 | (713.64) | 114.27 |
| 01-01-511-52211 | CODIFICATION | 1,150.00 | 900.00 | 0.00 | 250.00 | 78.26 |
| 01-01-511-52213 | OFFICE EQUIPMENT/MAINTENANCE | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 01-01-511-53300 | OFFICE SUPPLIES | 3,000.00 | 960.14 | 36.37 | 2,039.86 | 32.00 |
| 01-01-511-53303 | TELEPHONE | 3,000.00 | 3,181.58 | 561.18 | (181.58) | 106.05 |
| 01-01-511-53304 | ELECTRICITY | 16,500.00 | 6,973.89 | 1,693.16 | 9,526.11 | 42.27 |
| 01-01-511-53305 | HEAT | 7,000.00 | 8,449.39 | 1,378.49 | (1,449.39) | 120.71 |
| 01-01-511-53306 | JANITOR SUPPLIES | 1,500.00 | 1,129.30 | 0.00 | 370.70 | 75.29 |
| 01-01-511-53308 | BUILDING SUPPLIES | 18,000.00 | 1,546.44 | 122.03 | 16,453.56 | 8.59 |
| 01-01-511-53399 | MISCELLANEOUS | 250.00 | 693.05 | 151.98 | (443.05) | 277.22 |
| Total Dept 01-511 - VILLAGE ADMINISTRATION | | 297,302.00 | 146,146.25 | 20,232.69 | 151,155.75 | 49.16 |
| Department: 01-522 FIRE DEPARTMENT | | | | | | |
| 01-01-522-52233 | SOUTHERN OZAUKEE FIRE DEPT | 291,614.00 | 136,357.00 | 0.00 | 155,257.00 | 46.76 |
| Total Dept 01-522 - FIRE DEPARTMENT | | 291,614.00 | 136,357.00 | 0.00 | 155,257.00 | 46.76 |
| Department: 01-551 LIBRARY | | | | | | |
| 01-01-551-52246 | WEYENBERG LIBRARY | 113,676.00 | 56,838.00 | 0.00 | 56,838.00 | 50.00 |
| Total Dept 01-551 - LIBRARY | | 113,676.00 | 56,838.00 | 0.00 | 56,838.00 | 50.00 |
| Department: 01-552 COMMUNITY SRO PROGRAM | | | | | | |
| 01-01-552-52235 | COMMUNITY SRO PROGRAM | 14,000.00 | 14,950.31 | 0.00 | (950.31) | 106.79 |
| Total Dept 01-552 - COMMUNITY SRO PROGRAM | | 14,000.00 | 14,950.31 | 0.00 | (950.31) | 106.79 |
| Department: 01-554 UNCLASSIFIED | | | | | | |
| 01-01-554-57710 | CONTINGENCY | 100,000.00 | 0.00 | 0.00 | 100,000.00 | 0.00 |
| 01-01-554-57715 | FLEX BENEFIT | 2,600.00 | 1,275.98 | 211.38 | 1,324.02 | 49.08 |
| 01-01-554-57730 | UNEMPLOYMENT COMPENSATION | 725.00 | 0.00 | 0.00 | 725.00 | 0.00 |
| 01-01-554-57735 | THIENSVILLE BUSINESS ASSOC | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 100.00 |
| 01-01-554-57740 | FAMILY SERVICE | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 100.00 |
| 01-01-554-57750 | JULY 4TH ACTIVITY | 4,000.00 | 4,000.00 | 0.00 | 0.00 | 100.00 |
| 01-01-554-57754 | HISTORIC PRESERVATION | 1,000.00 | 2,192.92 | 0.00 | (1,192.92) | 219.29 |
| 01-01-554-57756 | PERSONAL PROPERTY TAXES | 0.00 | 135.70 | 0.00 | (135.70) | 100.00 |
| Total Dept 01-554 - UNCLASSIFIED | | 115,325.00 | 14,604.60 | 211.38 | 100,720.40 | 12.66 |

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | YTD Balance 05/31/2025 Normal (Abnormal) | Activity For 05/31/2025 Increase (Decrease) | Available Balance 05/31/2025 Normal (Abnormal) | % Bdgt Used |
|---|--------------------------------|---------------------|--|---|--|-------------|
| Fund: 01 GENERAL FUND | | | | | | |
| Account Category: Expenditures | | | | | | |
| Department: 02-512 INSURANCE | | | | | | |
| 01-02-512-52237 | WORKER S COMPENSATION | 40,668.00 | 17,418.00 | 0.00 | 23,250.00 | 42.83 |
| 01-02-512-52238 | GENERAL LIABILITY | 0.00 | 25,484.00 | 0.00 | (25,484.00) | 100.00 |
| 01-02-512-52242 | BUSINESS PROPERTY | 14,039.00 | 14,497.00 | 0.00 | (458.00) | 103.26 |
| 01-02-512-52243 | ALL OTHER INSURANCE | 39,900.00 | 510.00 | 0.00 | 39,390.00 | 1.28 |
| Total Dept 02-512 - INSURANCE | | 94,607.00 | 57,909.00 | 0.00 | 36,698.00 | 61.21 |
| Department: 03-521 POLICE DEPARTMENT | | | | | | |
| 01-03-521-51100 | SALARIES & WAGES | 641,773.00 | 243,062.48 | 44,154.08 | 398,710.52 | 37.87 |
| 01-03-521-51101 | OVERTIME | 20,000.00 | 11,316.63 | 3,102.89 | 8,683.37 | 56.58 |
| 01-03-521-51104 | EDUCATIONAL INCENTIVE | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 100.00 |
| 01-03-521-51105 | HOLIDAY PAY | 16,840.00 | 311.54 | 0.00 | 16,528.46 | 1.85 |
| 01-03-521-51109 | DPW EQUIPMENT MAINTENANCE CALL | 3,346.00 | 1,325.49 | 386.06 | 2,020.51 | 39.61 |
| 01-03-521-51113 | POLICE CHIEF SALARY | 103,500.00 | 41,312.35 | 8,120.76 | 62,187.65 | 39.92 |
| 01-03-521-51115 | TRAVEL/TRAINING/SEMINARS | 1,000.00 | 1,120.81 | 0.00 | (120.81) | 112.08 |
| 01-03-521-51197 | POLICE CHIEF FRINGE | 56,102.00 | 24,482.48 | 4,158.67 | 31,619.52 | 43.64 |
| 01-03-521-51199 | FRINGE BENEFITS | 394,703.00 | 149,334.13 | 17,943.19 | 245,368.87 | 37.83 |
| 01-03-521-52200 | PRINTING & PUBLISHING | 150.00 | 0.00 | 0.00 | 150.00 | 0.00 |
| 01-03-521-52201 | POSTAGE | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 01-03-521-52202 | DUES & SUBSCRIPTIONS | 600.00 | 419.00 | 0.00 | 181.00 | 69.83 |
| 01-03-521-52213 | OFFICE EQUIPMENT/MAINTENANCE | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 01-03-521-52215 | TRAINING - POLICE | 6,000.00 | 1,207.45 | 250.00 | 4,792.55 | 20.12 |
| 01-03-521-52216 | ANIMAL BOARDING | 200.00 | 20.00 | 0.00 | 180.00 | 10.00 |
| 01-03-521-52218 | SPECIAL POLICE | 2,000.00 | 1,000.00 | 0.00 | 1,000.00 | 50.00 |
| 01-03-521-52219 | TELETYPE | 1,500.00 | 538.50 | 0.00 | 961.50 | 35.90 |
| 01-03-521-52220 | RADAR/SIREN MAINTENANCE | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 01-03-521-52221 | JUVENILLE PROGRAM | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 01-03-521-52222 | EMERGENCY GOVERNMENT | 2,000.00 | 669.59 | 0.00 | 1,330.41 | 33.48 |
| 01-03-521-52223 | RADIO MAINTENANCE | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 01-03-521-53300 | OFFICE SUPPLIES | 1,000.00 | 209.69 | 33.84 | 790.31 | 20.97 |
| 01-03-521-53303 | TELEPHONE | 4,500.00 | 3,324.69 | 546.76 | 1,175.31 | 73.88 |
| 01-03-521-53307 | SUPPLIES-COPY MACHINE | 1,000.00 | 123.31 | 0.00 | 876.69 | 12.33 |
| 01-03-521-53310 | FUEL | 16,000.00 | 3,511.91 | 0.00 | 12,488.09 | 21.95 |
| 01-03-521-53312 | UNIFORM ALLOWANCES | 5,600.00 | 543.52 | 217.44 | 5,056.48 | 9.71 |
| 01-03-521-53313 | PHOTO SUPPLIES | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 01-03-521-53314 | INVESTIGATIONS | 1,000.00 | 198.64 | 0.00 | 801.36 | 19.86 |
| 01-03-521-53315 | TIRES | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 01-03-521-53316 | REPAIRS & MAINTENANCE | 2,500.00 | 450.38 | 44.95 | 2,049.62 | 18.02 |
| 01-03-521-53317 | AMMUNITION | 3,200.00 | 0.00 | 0.00 | 3,200.00 | 0.00 |
| 01-03-521-53350 | BODY ARMOR/LEATHER GEAR | 2,500.00 | 1,479.99 | 0.00 | 1,020.01 | 59.20 |
| 01-03-521-53398 | OTHER SUPPLIES | 1,500.00 | 866.02 | 571.34 | 633.98 | 57.73 |
| 01-03-521-55318 | TECHNOLOGY SUPPLIES | 1,000.00 | 420.85 | 0.00 | 579.15 | 42.09 |
| Total Dept 03-521 - POLICE DEPARTMENT | | 1,295,014.00 | 488,249.45 | 79,529.98 | 806,764.55 | 37.70 |
| Department: 03-522 FIRE DEPARTMENT | | | | | | |
| 01-03-522-53303 | TELEPHONE | 0.00 | 889.48 | 180.84 | (889.48) | 100.00 |
| Total Dept 03-522 - FIRE DEPARTMENT | | 0.00 | 889.48 | 180.84 | (889.48) | 100.00 |
| Department: 03-523 INSPECTION | | | | | | |
| 01-03-523-52272 | BUILDING INSPECTION | 31,500.00 | 2,055.60 | 0.00 | 29,444.40 | 6.53 |
| 01-03-523-52273 | PLUMBING INSPECTION | 6,500.00 | 378.00 | 0.00 | 6,122.00 | 5.82 |

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | YTD Balance 05/31/2025 Normal (Abnormal) | Activity For 05/31/2025 Increase (Decrease) | Available Balance 05/31/2025 Normal (Abnormal) | % Bdgt Used |
|---|------------------------|---------------------|--|---|--|-------------|
| Fund: 01 GENERAL FUND | | | | | | |
| Account Category: Expenditures | | | | | | |
| Department: 03-523 INSPECTION | | | | | | |
| 01-03-523-52274 | ELECTRICAL INSPECTION | 7,500.00 | 193.50 | 0.00 | 7,306.50 | 2.58 |
| Total Dept 03-523 - INSPECTION | | 45,500.00 | 2,627.10 | 0.00 | 42,872.90 | 5.77 |
| Department: 04-541 PUBLIC WORKS - STREET | | | | | | |
| 01-04-541-51100 | SALARIES & WAGES | 295,260.00 | 113,271.94 | 15,831.90 | 181,988.06 | 38.36 |
| 01-04-541-51101 | OVERTIME | 762.00 | 0.00 | 0.00 | 762.00 | 0.00 |
| 01-04-541-51102 | PART-TIME | 7,125.00 | 2,833.00 | 2,833.00 | 4,292.00 | 39.76 |
| 01-04-541-51199 | FRINGE BENEFITS | 173,484.00 | 80,808.62 | 11,818.51 | 92,675.38 | 46.58 |
| 01-04-541-52203 | TRAINING & MEETINGS | 500.00 | 59.19 | 19.19 | 440.81 | 11.84 |
| 01-04-541-52223 | RADIO MAINTENANCE | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 01-04-541-52227 | STREET MAINTENANCE | 25,000.00 | 4,357.48 | 457.75 | 20,642.52 | 17.43 |
| 01-04-541-52228 | SANITARY LANDFILL | 50,000.00 | 16,241.00 | 1,928.23 | 33,759.00 | 32.48 |
| 01-04-541-52266 | RECYCLING | 57,000.00 | 23,093.60 | 3,123.40 | 33,906.40 | 40.52 |
| 01-04-541-53300 | OFFICE SUPPLIES | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 01-04-541-53303 | TELEPHONE | 3,900.00 | 1,691.49 | 336.12 | 2,208.51 | 43.37 |
| 01-04-541-53304 | ELECTRICITY | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 |
| 01-04-541-53305 | HEAT | 6,250.00 | 0.00 | 0.00 | 6,250.00 | 0.00 |
| 01-04-541-53308 | BUILDING SUPPLIES | 3,000.00 | 824.52 | 151.30 | 2,175.48 | 27.48 |
| 01-04-541-53309 | BUILDING REPAIRS | 4,000.00 | 0.00 | 0.00 | 4,000.00 | 0.00 |
| 01-04-541-53310 | FUEL | 19,000.00 | 6,245.10 | 0.00 | 12,754.90 | 32.87 |
| 01-04-541-53323 | PROTECTIVE GEAR | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 01-04-541-53329 | CLOTHING | 2,250.00 | 0.00 | 0.00 | 2,250.00 | 0.00 |
| 01-04-541-53330 | REPAIR PARTS/EQUIPMENT | 18,000.00 | 14,674.85 | 1,138.63 | 3,325.15 | 81.53 |
| 01-04-541-53332 | NUTS & BOLTS | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 01-04-541-53333 | TOOLS | 1,000.00 | 42.87 | 0.00 | 957.13 | 4.29 |
| 01-04-541-53334 | STREET SIGNS | 4,000.00 | 5,724.90 | 5,724.90 | (1,724.90) | 143.12 |
| 01-04-541-53335 | STREET LIGHTING | 25,000.00 | 12,261.18 | 2,139.19 | 12,738.82 | 49.04 |
| 01-04-541-53337 | SALT & ICE CONTROL | 29,000.00 | 23,149.31 | 0.00 | 5,850.69 | 79.83 |
| 01-04-541-53338 | TREE & BRUSH CONTROL | 1,200.00 | 124.58 | 0.00 | 1,075.42 | 10.38 |
| 01-04-541-53357 | DIGGERS HOT LINE | 1,000.00 | 924.80 | 0.00 | 75.20 | 92.48 |
| 01-04-541-53399 | MISCELLANEOUS | 500.00 | 138.42 | 0.00 | 361.58 | 27.68 |
| 01-04-541-55318 | TECHNOLOGY SUPPLIES | 1,300.00 | 4,915.80 | 30.00 | (3,615.80) | 378.14 |
| Total Dept 04-541 - PUBLIC WORKS - STREET | | 734,481.00 | 311,382.65 | 45,532.12 | 423,098.35 | 42.39 |
| Department: 04-542 PARK | | | | | | |
| 01-04-542-51100 | SALARIES & WAGES | 74,124.00 | 29,499.67 | 8,470.37 | 44,624.33 | 39.80 |
| 01-04-542-51101 | OVERTIME | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 01-04-542-51102 | PART-TIME | 7,875.00 | 0.00 | 0.00 | 7,875.00 | 0.00 |
| 01-04-542-51199 | FRINGE BENEFITS | 44,586.00 | 20,484.66 | 3,404.62 | 24,101.34 | 45.94 |
| 01-04-542-52230 | REPAIRS & MAINTENANCE | 18,000.00 | 3,307.50 | 79.94 | 14,692.50 | 18.38 |
| 01-04-542-52285 | WEPCO LEASE | 400.00 | 400.00 | 0.00 | 0.00 | 100.00 |
| 01-04-542-53304 | ELECTRICITY | 9,250.00 | 1,912.38 | 418.89 | 7,337.62 | 20.67 |
| 01-04-542-53305 | HEAT | 2,000.00 | 1,510.49 | 60.91 | 489.51 | 75.52 |
| Total Dept 04-542 - PARK | | 156,485.00 | 57,114.70 | 12,434.73 | 99,370.30 | 36.50 |
| Department: 05-541 OLD VILLAGE HALL | | | | | | |
| 01-05-541-53304 | ELECTRICITY | 1,000.00 | 309.04 | 69.26 | 690.96 | 30.90 |
| 01-05-541-53305 | HEAT | 1,000.00 | 515.47 | 81.85 | 484.53 | 51.55 |
| 01-05-541-53308 | BUILDING SUPPLIES | 250.00 | 71.98 | 0.00 | 178.02 | 28.79 |
| Total Dept 05-541 - OLD VILLAGE HALL | | 2,250.00 | 896.49 | 151.11 | 1,353.51 | 39.84 |

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | YTD Balance 05/31/2025 Normal (Abnormal) | Activity For 05/31/2025 Increase (Decrease) | Available Balance 05/31/2025 Normal (Abnormal) | % Bdgt Used |
|--|--------------------------|---------------------------|--|---|--|----------------|
| Fund: 01 GENERAL FUND | | | | | | |
| Account Category: Expenditures | | | | | | |
| Department: 07-554 UNCLASSIFIED | | | | | | |
| 01-07-554-57790 | TRANSFERS TO OTHER FUNDS | 329,930.00 | 0.00 | 0.00 | 329,930.00 | 0.00 |
| Total Dept 07-554 - UNCLASSIFIED | | 329,930.00 | 0.00 | 0.00 | 329,930.00 | 0.00 |
| Expenditures | | 3,586,914.00 | 1,360,960.79 | 170,798.14 | 2,225,953.21 | 37.94 |
| Fund 01 - GENERAL FUND: | | | | | | |
| TOTAL REVENUES | | 3,586,914.00 | 2,657,417.58 | 66,207.35 | 929,496.42 | 74.09 |
| TOTAL EXPENDITURES | | 3,586,914.00 | 1,360,960.79 | 170,798.14 | 2,225,953.21 | 37.94 |
| NET OF REVENUES & EXPENDITURES: | | 0.00 | 1,296,456.79 | (104,590.79) | (1,296,456.79) | |

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | YTD Balance 05/31/2025 Normal (Abnormal) | Activity For 05/31/2025 Increase (Decrease) | Available Balance 05/31/2025 Normal (Abnormal) | % Bdgtd Used |
|---|--------------------------|---------------------|--|---|--|--------------|
| Fund: 07 PARK IMPROVEMENT FUND | | | | | | |
| Account Category: Revenues | | | | | | |
| Department: 07-011 PARK & RECREATION | | | | | | |
| 07-07-011-49300 | FUND BALANCE APPLIED | 376,500.00 | 0.00 | 0.00 | 376,500.00 | 0.00 |
| Total Dept 07-011 - PARK & RECREATION | | 376,500.00 | 0.00 | 0.00 | 376,500.00 | 0.00 |
| Department: 44-013 INTEREST INCOME | | | | | | |
| 07-44-013-48100 | INVESTMENT INTEREST | 5,000.00 | 5,820.57 | 1,406.16 | (820.57) | 116.41 |
| Total Dept 44-013 - INTEREST INCOME | | 5,000.00 | 5,820.57 | 1,406.16 | (820.57) | 116.41 |
| Department: 45-011 PARK & RECREATION | | | | | | |
| 07-45-011-43510 | GRANTS AND AIDS | 208,000.00 | 0.00 | 0.00 | 208,000.00 | 0.00 |
| 07-45-011-46741 | GALA TICKET SALES | 20,000.00 | 8,279.20 | 2,180.00 | 11,720.80 | 41.40 |
| 07-45-011-46742 | GALA SPONSORSHIPS | 20,000.00 | 23,750.00 | 16,250.00 | (3,750.00) | 118.75 |
| 07-45-011-46743 | GALA PROCEEDS | 50,000.00 | 783.00 | 783.00 | 49,217.00 | 1.57 |
| 07-45-011-46750 | DOG DAYS TICKET SALES | 2,000.00 | 848.60 | 0.00 | 1,151.40 | 42.43 |
| 07-45-011-46751 | DOG DAYS SPONSORSHIPS | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 07-45-011-46752 | DOG DAYS PROCEEDS | 1,500.00 | 238.00 | 0.00 | 1,262.00 | 15.87 |
| 07-45-011-48500 | DONATION REVENUE | 17,500.00 | 92,699.59 | (9,975.00) | (75,199.59) | 529.71 |
| 07-45-011-48550 | GIVING TREE LEAVES | 1,000.00 | 500.00 | 500.00 | 500.00 | 50.00 |
| Total Dept 45-011 - PARK & RECREATION | | 321,000.00 | 127,098.39 | 9,738.00 | 193,901.61 | 39.59 |
| Revenues | | 702,500.00 | 132,918.96 | 11,144.16 | 569,581.04 | 18.92 |
| Account Category: Expenditures | | | | | | |
| Department: 07-542 PARK | | | | | | |
| 07-07-542-52200 | PRINTING & PUBLISHING | 500.00 | 80.17 | 0.00 | 419.83 | 16.03 |
| 07-07-542-52201 | POSTAGE | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 07-07-542-52207 | LEGAL COUNSEL | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 07-07-542-52209 | ENGINEERING SERVICES | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 |
| 07-07-542-52291 | ADVERTISING | 2,500.00 | 2,395.00 | 0.00 | 105.00 | 95.80 |
| 07-07-542-57292 | PARK GALA | 60,000.00 | 25,889.17 | 130.30 | 34,110.83 | 43.15 |
| 07-07-542-57293 | DOG DAYS OF WINTER | 2,500.00 | 596.43 | 33.00 | 1,903.57 | 23.86 |
| 07-07-542-57720 | MISCELLANEOUS | 500.00 | 50.00 | 10.00 | 450.00 | 10.00 |
| 07-07-542-57771 | GIVING TREE LEAVES | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 07-07-542-57790 | TRANSFERS TO OTHER FUNDS | 620,000.00 | 0.00 | 0.00 | 620,000.00 | 0.00 |
| Total Dept 07-542 - PARK | | 690,000.00 | 29,010.77 | 173.30 | 660,989.23 | 4.20 |
| Expenditures | | 690,000.00 | 29,010.77 | 173.30 | 660,989.23 | 4.20 |
| Fund 07 - PARK IMPROVEMENT FUND: | | | | | | |
| TOTAL REVENUES | | 702,500.00 | 132,918.96 | 11,144.16 | 569,581.04 | 18.92 |
| TOTAL EXPENDITURES | | 690,000.00 | 29,010.77 | 173.30 | 660,989.23 | 4.20 |
| NET OF REVENUES & EXPENDITURES: | | 12,500.00 | 103,908.19 | 10,970.86 | (91,408.19) | |

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | YTD Balance 05/31/2025 Normal (Abnormal) | Activity For 05/31/2025 Increase (Decrease) | Available Balance 05/31/2025 Normal (Abnormal) | % Bdgtd Used |
|--|----------------------------------|---------------------|--|---|--|--------------|
| Fund: 14 CAPITAL IMPROVEMENT/EQUIPMENT | | | | | | |
| Account Category: Revenues | | | | | | |
| Department: 13-012 UNCLASSIFIED | | | | | | |
| 14-13-012-42100 | SPECIAL ASSESSMENT COLLECTED | 28,030.00 | 36,687.63 | 0.00 | (8,657.63) | 130.89 |
| Total Dept 13-012 - UNCLASSIFIED | | 28,030.00 | 36,687.63 | 0.00 | (8,657.63) | 130.89 |
| Department: 13-013 INTEREST INCOME | | | | | | |
| 14-13-013-48100 | INVESTMENT INTEREST | 6,682.00 | 4,878.71 | 385.54 | 1,803.29 | 73.01 |
| Total Dept 13-013 - INTEREST INCOME | | 6,682.00 | 4,878.71 | 385.54 | 1,803.29 | 73.01 |
| Department: 13-019 CAPITAL IMPROVEMENT FUND | | | | | | |
| 14-13-019-41000 | GENERAL OPERATIONS | 120,000.00 | 120,000.00 | 0.00 | 0.00 | 100.00 |
| 14-13-019-43510 | GRANTS AND AIDS | 0.00 | 600.00 | 600.00 | (600.00) | 100.00 |
| 14-13-019-49300 | FUND BALANCE APPLIED | 272,270.00 | 0.00 | 0.00 | 272,270.00 | 0.00 |
| Total Dept 13-019 - CAPITAL IMPROVEMENT FUND | | 392,270.00 | 120,600.00 | 600.00 | 271,670.00 | 30.74 |
| Department: 13-554 UNCLASSIFIED | | | | | | |
| 14-13-554-49220 | TRANSFER FROM OTHER FUNDS | 1,306,767.00 | 0.00 | 0.00 | 1,306,767.00 | 0.00 |
| Total Dept 13-554 - UNCLASSIFIED | | 1,306,767.00 | 0.00 | 0.00 | 1,306,767.00 | 0.00 |
| Revenues | | 1,733,749.00 | 162,166.34 | 985.54 | 1,571,582.66 | 9.35 |
| Account Category: Expenditures | | | | | | |
| Department: 14-554 UNCLASSIFIED | | | | | | |
| 14-14-554-57705 | DPW YARD REMEDIATION | 45,000.00 | 0.00 | 0.00 | 45,000.00 | 0.00 |
| 14-14-554-57707 | VILLAGE PARK IMPROVEMENTS | 350,000.00 | 240,212.87 | 146,257.41 | 109,787.13 | 68.63 |
| 14-14-554-57710 | CONTINGENCY | 1,693.00 | 0.00 | 0.00 | 1,693.00 | 0.00 |
| 14-14-554-57722 | PIGEON CREEK RESTORATION PHASE 2 | 686,767.00 | 20,198.76 | 1,286.75 | 666,568.24 | 2.94 |
| 14-14-554-57737 | ROAD PROGRAM RESERVE | 0.00 | 97.00 | 0.00 | (97.00) | 100.00 |
| 14-14-554-57763 | PUBLIC PARKING RESERVE | 125,000.00 | 110,394.50 | 106,984.50 | 14,605.50 | 88.32 |
| Total Dept 14-554 - UNCLASSIFIED | | 1,208,460.00 | 370,903.13 | 254,528.66 | 837,556.87 | 30.69 |
| Department: 16-511 VILLAGE ADMINISTRATION | | | | | | |
| 14-16-511-54499 | OTHER | 3,300.00 | 7,058.64 | 4,626.89 | (3,758.64) | 213.90 |
| Total Dept 16-511 - VILLAGE ADMINISTRATION | | 3,300.00 | 7,058.64 | 4,626.89 | (3,758.64) | 213.90 |
| Department: 16-521 POLICE DEPARTMENT | | | | | | |
| 14-16-521-54401 | VEHICLES | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 0.00 |
| 14-16-521-54402 | EQUIPMENT | 15,704.00 | 6,172.00 | 0.00 | 9,532.00 | 39.30 |
| Total Dept 16-521 - POLICE DEPARTMENT | | 40,704.00 | 6,172.00 | 0.00 | 34,532.00 | 15.16 |
| Department: 16-522 FIRE DEPARTMENT | | | | | | |
| 14-16-522-54499 | OTHER | 20,285.00 | 20,285.00 | 0.00 | 0.00 | 100.00 |
| Total Dept 16-522 - FIRE DEPARTMENT | | 20,285.00 | 20,285.00 | 0.00 | 0.00 | 100.00 |
| Department: 16-541 PUBLIC WORKS - STREET | | | | | | |
| 14-16-541-54401 | VEHICLES | 25,000.00 | 60,468.00 | 0.00 | (35,468.00) | 241.87 |
| 14-16-541-54499 | OTHER | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 0.00 |
| Total Dept 16-541 - PUBLIC WORKS - STREET | | 45,000.00 | 60,468.00 | 0.00 | (15,468.00) | 134.37 |
| Department: 16-542 PARK | | | | | | |
| 14-16-542-54499 | OTHER | 416,000.00 | 143,223.93 | 128,251.43 | 272,776.07 | 34.43 |
| Total Dept 16-542 - PARK | | 416,000.00 | 143,223.93 | 128,251.43 | 272,776.07 | 34.43 |
| Expenditures | | 1,733,749.00 | 608,110.70 | 387,406.98 | 1,125,638.30 | 35.07 |

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | YTD Balance 05/31/2025 Normal (Abnormal) | Activity For 05/31/2025 Increase (Decrease) | Available Balance 05/31/2025 Normal (Abnormal) | % Bdgt Used |
|---|-------------|---------------------------|--|---|--|----------------|
| Fund: 14 CAPITAL IMPROVEMENT/EQUIPMENT | | | | | | |
| Fund 14 - CAPITAL IMPROVEMENT/EQUIPMENT: | | | | | | |
| TOTAL REVENUES | | 1,733,749.00 | 162,166.34 | 985.54 | 1,571,582.66 | 9.35 |
| TOTAL EXPENDITURES | | 1,733,749.00 | 608,110.70 | 387,406.98 | 1,125,638.30 | 35.07 |
| NET OF REVENUES & EXPENDITURES: | | 0.00 | (445,944.36) | (386,421.44) | 445,944.36 | |

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | YTD Balance 05/31/2025 Normal (Abnormal) | Activity For 05/31/2025 Increase (Decrease) | Available Balance 05/31/2025 Normal (Abnormal) | % Bdgt Used |
|--|--------------------------|---------------------|--|---|--|-------------|
| Fund: 19 STORM WATER MANAGEMENT | | | | | | |
| Account Category: Revenues | | | | | | |
| Department: 13-019 CAPITAL IMPROVEMENT FUND | | | | | | |
| 19-13-019-43510 | GRANTS AND AIDS | 638,767.00 | 0.00 | 0.00 | 638,767.00 | 0.00 |
| Total Dept 13-019 - CAPITAL IMPROVEMENT FUND | | 638,767.00 | 0.00 | 0.00 | 638,767.00 | 0.00 |
| Department: 18-003 GRANTS & AIDS | | | | | | |
| 19-18-003-43510 | GRANTS AND AIDS | 0.00 | 6,250.00 | 0.00 | (6,250.00) | 100.00 |
| Total Dept 18-003 - GRANTS & AIDS | | 0.00 | 6,250.00 | 0.00 | (6,250.00) | 100.00 |
| Department: 18-023 STORM WATER MANAGEMENT | | | | | | |
| 19-18-023-41000 | GENERAL OPERATIONS | 52,000.00 | 52,000.00 | 0.00 | 0.00 | 100.00 |
| Total Dept 18-023 - STORM WATER MANAGEMENT | | 52,000.00 | 52,000.00 | 0.00 | 0.00 | 100.00 |
| Revenues | | 690,767.00 | 58,250.00 | 0.00 | 632,517.00 | 8.43 |
| Account Category: Expenditures | | | | | | |
| Department: 18-023 STORM WATER MANAGEMENT | | | | | | |
| 19-18-023-57790 | TRANSFERS TO OTHER FUNDS | 686,767.00 | 0.00 | 0.00 | 686,767.00 | 0.00 |
| Total Dept 18-023 - STORM WATER MANAGEMENT | | 686,767.00 | 0.00 | 0.00 | 686,767.00 | 0.00 |
| Department: 18-541 PUBLIC WORKS - STREET | | | | | | |
| 19-18-541-51100 | SALARIES & WAGES | 13,758.00 | 5,108.86 | 1,606.29 | 8,649.14 | 37.13 |
| 19-18-541-51101 | OVERTIME | 12.00 | 0.00 | 0.00 | 12.00 | 0.00 |
| 19-18-541-51199 | FRINGE BENEFITS | 6,920.00 | 3,031.19 | 387.04 | 3,888.81 | 43.80 |
| 19-18-541-52209 | ENGINEERING SERVICES | 15,000.00 | 3,590.50 | 0.00 | 11,409.50 | 23.94 |
| 19-18-541-52237 | WORKER S COMPENSATION | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 19-18-541-52243 | ALL OTHER INSURANCE | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 19-18-541-52252 | JOINT NR-216 PERMIT | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 19-18-541-52255 | PIGEON CREEK MAINTENANCE | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 |
| 19-18-541-52257 | MAINTENANCE & REPAIRS | 1,500.00 | 168.20 | 0.00 | 1,331.80 | 11.21 |
| 19-18-541-52776 | STORMWATER PLANNING | 0.00 | 2,831.00 | 0.00 | (2,831.00) | 100.00 |
| Total Dept 18-541 - PUBLIC WORKS - STREET | | 43,690.00 | 14,729.75 | 1,993.33 | 28,960.25 | 33.71 |
| Expenditures | | 730,457.00 | 14,729.75 | 1,993.33 | 715,727.25 | 2.02 |
| Fund 19 - STORM WATER MANAGEMENT: | | | | | | |
| TOTAL REVENUES | | 690,767.00 | 58,250.00 | 0.00 | 632,517.00 | 8.43 |
| TOTAL EXPENDITURES | | 730,457.00 | 14,729.75 | 1,993.33 | 715,727.25 | 2.02 |
| NET OF REVENUES & EXPENDITURES: | | (39,690.00) | 43,520.25 | (1,993.33) | (83,210.25) | |

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | YTD Balance 05/31/2025 Normal (Abnormal) | Activity For 05/31/2025 Increase (Decrease) | Available Balance 05/31/2025 Normal (Abnormal) | % Bdgt Used |
|---------------------------------------|--------------------------|---------------------|--|---|--|-------------|
| Fund: 21 SEWER UTILITY | | | | | | |
| Account Category: Revenues | | | | | | |
| Department: 46-016 SEWER | | | | | | |
| 21-46-016-43510 | GRANTS AND AIDS | 0.00 | 145,612.80 | 0.00 | (145,612.80) | 100.00 |
| 21-46-016-46410 | SEWER SERVICE CHARGE | 1,159,353.00 | 285,187.37 | (6,880.00) | 874,165.63 | 24.60 |
| 21-46-016-46412 | SEWER CONNECTION FEE | 15,050.00 | 1,200.00 | 0.00 | 13,850.00 | 7.97 |
| 21-46-016-46415 | SEWER SERVICE PENALTY | 11,500.00 | 2,691.42 | 0.00 | 8,808.58 | 23.40 |
| 21-46-016-48101 | INTEREST ON REVENUES | 25,000.00 | 19,818.82 | 3,521.20 | 5,181.18 | 79.28 |
| 21-46-016-49300 | FUND BALANCE APPLIED | 225,000.00 | 0.00 | 0.00 | 225,000.00 | 0.00 |
| Total Dept 46-016 - SEWER | | 1,435,903.00 | 454,510.41 | (3,358.80) | 981,392.59 | 31.65 |
| Revenues | | 1,435,903.00 | 454,510.41 | (3,358.80) | 981,392.59 | 31.65 |
| Account Category: Expenditures | | | | | | |
| Department: 02-610 SEWER | | | | | | |
| 21-02-610-52237 | WORKER S COMPENSATION | 3,500.00 | 0.00 | 0.00 | 3,500.00 | 0.00 |
| 21-02-610-52242 | BUSINESS PROPERTY | 1,800.00 | 0.00 | 0.00 | 1,800.00 | 0.00 |
| 21-02-610-52243 | ALL OTHER INSURANCE | 13,500.00 | 0.00 | 0.00 | 13,500.00 | 0.00 |
| Total Dept 02-610 - SEWER | | 18,800.00 | 0.00 | 0.00 | 18,800.00 | 0.00 |
| Department: 05-610 SEWER | | | | | | |
| 21-05-610-51100 | SALARIES & WAGES | 117,539.00 | 47,813.48 | 13,763.66 | 69,725.52 | 40.68 |
| 21-05-610-51101 | OVERTIME | 208.00 | 0.00 | 0.00 | 208.00 | 0.00 |
| 21-05-610-51199 | FRINGE BENEFITS | 60,415.00 | 29,842.46 | 4,890.56 | 30,572.54 | 49.40 |
| 21-05-610-52200 | PRINTING & PUBLISHING | 600.00 | 238.04 | 238.04 | 361.96 | 39.67 |
| 21-05-610-52201 | POSTAGE | 3,500.00 | 0.00 | 0.00 | 3,500.00 | 0.00 |
| 21-05-610-52202 | DUES & SUBSCRIPTIONS | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 21-05-610-52203 | TRAINING & MEETINGS | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 21-05-610-52204 | TRANSPORTATION | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 21-05-610-52207 | LEGAL COUNSEL | 500.00 | 784.00 | 0.00 | (284.00) | 156.80 |
| 21-05-610-52209 | ENGINEERING SERVICES | 20,000.00 | 16,067.50 | 0.00 | 3,932.50 | 80.34 |
| 21-05-610-52210 | DATA PROCESSING | 8,000.00 | 2,850.00 | 0.00 | 5,150.00 | 35.63 |
| 21-05-610-52223 | RADIO MAINTENANCE | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 21-05-610-52248 | SEWER REPAIR/MAINTENANCE | 65,000.00 | 541.56 | 541.56 | 64,458.44 | 0.83 |
| 21-05-610-52249 | SEWER CHARGE - GENERAL | 40,000.00 | 0.00 | 0.00 | 40,000.00 | 0.00 |
| 21-05-610-52250 | SEWER CLEANING | 17,000.00 | 0.00 | 0.00 | 17,000.00 | 0.00 |
| 21-05-610-52251 | BUILDING REPAIRS | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 |
| 21-05-610-52253 | AUDIT | 3,900.00 | 3,900.00 | 0.00 | 0.00 | 100.00 |
| 21-05-610-53300 | OFFICE SUPPLIES | 1,250.00 | 619.85 | 0.00 | 630.15 | 49.59 |
| 21-05-610-53303 | TELEPHONE | 3,500.00 | 305.50 | 61.84 | 3,194.50 | 8.73 |
| 21-05-610-53304 | ELECTRICITY | 17,500.00 | 7,172.33 | 2,021.61 | 10,327.67 | 40.98 |
| 21-05-610-53305 | HEAT | 200.00 | 46.20 | 10.89 | 153.80 | 23.10 |
| 21-05-610-53308 | BUILDING SUPPLIES | 2,000.00 | 227.54 | 0.00 | 1,772.46 | 11.38 |
| 21-05-610-53329 | CLOTHING | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 21-05-610-53330 | REPAIR PARTS/EQUIPMENT | 1,000.00 | 288.45 | 0.00 | 711.55 | 28.85 |
| 21-05-610-53345 | CHEMICALS | 600.00 | 0.00 | 0.00 | 600.00 | 0.00 |
| 21-05-610-53399 | MISCELLANEOUS | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 21-05-610-54400 | OFFICE EQUIPMENT | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 21-05-610-54401 | VEHICLES | 0.00 | 46,000.00 | 0.00 | (46,000.00) | 100.00 |
| 21-05-610-54499 | OTHER | 241,000.00 | 21,985.47 | 0.00 | 219,014.53 | 9.12 |
| Total Dept 05-610 - SEWER | | 612,912.00 | 178,682.38 | 21,528.16 | 434,229.62 | 29.15 |
| Department: 06-610 SEWER | | | | | | |

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | YTD Balance 05/31/2025 Normal (Abnormal) | Activity For 05/31/2025 Increase (Decrease) | Available Balance 05/31/2025 Normal (Abnormal) | % Bdgt Used |
|---------------------------------------|------------------|---------------------|--|---|--|-------------|
| Fund: 21 SEWER UTILITY | | | | | | |
| Account Category: Expenditures | | | | | | |
| Department: 06-610 SEWER | | | | | | |
| 21-06-610-58500 | DEPRECIATION | 95,000.00 | 0.00 | 0.00 | 95,000.00 | 0.00 |
| 21-06-610-58510 | REPLACEMENT FUND | 17,000.00 | 0.00 | 0.00 | 17,000.00 | 0.00 |
| Total Dept 06-610 - SEWER | | 112,000.00 | 0.00 | 0.00 | 112,000.00 | 0.00 |
| Department: 07-610 SEWER | | | | | | |
| 21-07-610-59640 | MMSD PAYMENT | 415,877.00 | 419,789.00 | 0.00 | (3,912.00) | 100.94 |
| 21-07-610-59650 | MMSD O/M | 276,314.00 | 0.00 | 0.00 | 276,314.00 | 0.00 |
| Total Dept 07-610 - SEWER | | 692,191.00 | 419,789.00 | 0.00 | 272,402.00 | 60.65 |
| Expenditures | | 1,435,903.00 | 598,471.38 | 21,528.16 | 837,431.62 | 41.68 |
| Fund 21 - SEWER UTILITY: | | | | | | |
| TOTAL REVENUES | | 1,435,903.00 | 454,510.41 | (3,358.80) | 981,392.59 | 31.65 |
| TOTAL EXPENDITURES | | 1,435,903.00 | 598,471.38 | 21,528.16 | 837,431.62 | 41.68 |
| NET OF REVENUES & EXPENDITURES: | | 0.00 | (143,960.97) | (24,886.96) | 143,960.97 | |

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 05/31/2025

| GL Number | Description | 2025 Amended Budget | YTD Balance 05/31/2025 Normal (Abnormal) | Activity For 05/31/2025 Increase (Decrease) | Available Balance 05/31/2025 Normal (Abnormal) | % Bdgt Used |
|---|----------------------------|---------------------|--|---|--|-------------|
| Fund: 42 TAX INCREMENT DISTRICT #2 | | | | | | |
| Account Category: Revenues | | | | | | |
| Department: 44-013 INTEREST INCOME | | | | | | |
| 42-44-013-48100 | INVESTMENT INTEREST | 12,000.00 | 1,878.14 | 0.01 | 10,121.86 | 15.65 |
| Total Dept 44-013 - INTEREST INCOME | | 12,000.00 | 1,878.14 | 0.01 | 10,121.86 | 15.65 |
| Department: 45-015 OTHER INCOME | | | | | | |
| 42-45-015-49210 | TRANSFER FROM GENERAL FUND | 329,930.00 | 0.00 | 0.00 | 329,930.00 | 0.00 |
| Total Dept 45-015 - OTHER INCOME | | 329,930.00 | 0.00 | 0.00 | 329,930.00 | 0.00 |
| Revenues | | 341,930.00 | 1,878.14 | 0.01 | 340,051.86 | 0.55 |
| Account Category: Expenditures | | | | | | |
| Department: 10-042 TAX INCREMENT DISTRICT #2 | | | | | | |
| 42-10-042-51100 | SALARIES & WAGES | 32,550.00 | 12,918.49 | 3,830.89 | 19,631.51 | 39.69 |
| 42-10-042-51199 | FRINGE BENEFITS | 14,911.00 | 6,615.14 | 1,060.50 | 8,295.86 | 44.36 |
| 42-10-042-54200 | PRINTING & PUBLISHING | 350.00 | 0.00 | 0.00 | 350.00 | 0.00 |
| 42-10-042-54205 | PLANNER SERVICES | 10,000.00 | 12,163.34 | 8,772.09 | (2,163.34) | 121.63 |
| 42-10-042-54206 | AUDIT | 5,500.00 | 5,500.00 | 0.00 | 0.00 | 100.00 |
| 42-10-042-54207 | LEGAL COUNSEL | 1,000.00 | 145.50 | 0.00 | 854.50 | 14.55 |
| 42-10-042-54209 | ENGINEERING SERVICES | 0.00 | 690.75 | 0.00 | (690.75) | 100.00 |
| 42-10-042-54245 | ADMINISTRATIVE/SECRETARIAL | 150.00 | 150.00 | 0.00 | 0.00 | 100.00 |
| 42-10-042-54290 | CONSULTANTS | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 |
| 42-10-042-56610 | PRINCIPAL | 195,000.00 | 0.00 | 0.00 | 195,000.00 | 0.00 |
| 42-10-042-56620 | INTEREST | 134,930.00 | 67,465.00 | 0.00 | 67,465.00 | 50.00 |
| 42-10-042-56625 | BOND FEES | 850.00 | 400.00 | 0.00 | 450.00 | 47.06 |
| Total Dept 10-042 - TAX INCREMENT DISTRICT #2 | | 400,241.00 | 106,048.22 | 13,663.48 | 294,192.78 | 26.50 |
| Expenditures | | 400,241.00 | 106,048.22 | 13,663.48 | 294,192.78 | 26.50 |
| Fund 42 - TAX INCREMENT DISTRICT #2: | | | | | | |
| TOTAL REVENUES | | 341,930.00 | 1,878.14 | 0.01 | 340,051.86 | 0.55 |
| TOTAL EXPENDITURES | | 400,241.00 | 106,048.22 | 13,663.48 | 294,192.78 | 26.50 |
| NET OF REVENUES & EXPENDITURES: | | (58,311.00) | (104,170.08) | (13,663.47) | 45,859.08 | |
| Report Totals: | | | | | | |
| TOTAL REVENUES - ALL FUNDS | | 8,491,763.00 | 3,467,141.43 | 74,978.26 | 5,024,621.57 | 40.83 |
| TOTAL EXPENDITURES - ALL FUNDS | | 8,577,264.00 | 2,717,331.61 | 595,563.39 | 5,859,932.39 | 31.68 |
| NET OF REVENUES & EXPENDITURES: | | (85,501.00) | 749,809.82 | (520,585.13) | (835,310.82) | |

TO: Village President
Village Board
FROM: Colleen Landisch-Hansen, Village Administrator
SUBJECT: Administrator's Report
DATE: June 16, 2025

ASSESSED VALUES 2025 Vs. 2024

The assessed value comparison is attached. The total assessed value increased \$2,642,600 for 2025, with the TID only value decreasing by \$274,000. The estimated ratio of assessed value to equalized value for 2025 is 88% compared to 94.5% for 2024. If this estimate is correct, the Village will once again fall below being within 10% of full value.

VILLAGE PARK PROJECT UPDATE

The Village Park project is wrapping up and should meet the contractual substantial completion date of June 28th. As you may have noticed, the West parking lot is complete and open to the public. The splashpad just needs a few more finishing touches.

The tennis/pickleball courts surface will be installed soon. Due to the required 30-day curing period for the surface, the contractual completion date for the tennis/pickleball courts is July 28th.

Staff are working on signage for the new park enhancements, which will include recognition of donors. We will be circulating dates for the respective ribbon-cutting ceremonies very soon.

INCOMING REVENUE

| | |
|-------------|---|
| \$ 9,523.66 | State of Wisconsin – 2025 Recycling Grant |
| \$ 3,088.12 | Charter Communications – 1 st Quarter Cable TV Franchise Fee |

**VILLAGE OF THIENSVILLE
ASSESSED VALUE 2025**

| Year | Description | Residential | Commercial | Undeveloped | Total |
|------|-------------------|-------------|------------|-------------|-------------|
| 2025 | Land | 82,207,500 | 17,726,600 | 45,600 | 99,979,700 |
| | Improvements | 308,964,000 | 80,074,700 | 0 | 389,038,700 |
| | Total Real Estate | 391,171,500 | 97,801,300 | 45,600 | 489,018,400 |
| | Board of Review | | | | |
| | Grand Total | 391,171,500 | 97,801,300 | 45,600 | 489,018,400 |

Ratio Estimate
0.880000000

**VILLAGE OF THIENSVILLE
TID ASSESSED VALUE 2025**

| Year | Description | Residential | Commercial | Undeveloped | Total |
|----------|-------------------|-------------|------------|-------------|------------|
| 2025 TID | Land | 139,800 | 2,030,300 | 0 | 2,170,100 |
| | Improvements | 409,000 | 7,771,100 | 0 | 8,180,100 |
| | Total Real Estate | 548,800 | 9,801,400 | 0 | 10,350,200 |
| | Board of Review | | | | |
| | Grand Total | 548,800 | 9,801,400 | 0 | 10,350,200 |

**VILLAGE OF THIENSVILLE
ASSESSED VALUE 2024**

| Year | Description | Residential | Commercial | Undeveloped | Total |
|------|-------------------|-------------|------------|-------------|-------------|
| 2024 | Land | 82,189,400 | 17,788,900 | 45,600 | 100,023,900 |
| | Improvements | 306,241,100 | 80,110,800 | 0 | 386,351,900 |
| | Total Real Estate | 388,430,500 | 97,899,700 | 45,600 | 486,375,800 |
| | Board of Review | | | | |
| | Grand Total | 388,430,500 | 97,899,700 | 45,600 | 486,375,800 |

Ratio Estimate
0.945000000

**VILLAGE OF THIENSVILLE
TID ASSESSED VALUE 2024**

| Year | Description | Residential | Commercial | Undeveloped | Total |
|----------|-------------------|-------------|------------|-------------|------------|
| 2024 TID | Land | 139,800 | 409,000 | 0 | 548,800 |
| | Improvements | 2,092,600 | 7,982,800 | 0 | 10,075,400 |
| | Total Real Estate | 2,232,400 | 8,391,800 | 0 | 10,624,200 |
| | Board of Review | | | | |
| | Grand Total | 2,232,400 | 8,391,800 | 0 | 10,624,200 |

**VILLAGE OF THIENSVILLE
ASSESSED VALUE COMPARISON 2025 VS. 2024**

| Year | Description | Residential | Commercial | Undeveloped | Total |
|---------------|-------------------|-------------|------------|-------------|-----------|
| 2025 vs. 2024 | Land | 18,100 | -62,300 | 0 | -44,200 |
| | Improvements | 2,722,900 | -36,100 | 0 | 2,686,800 |
| | Total Real Estate | 2,741,000 | -98,400 | 0 | 2,642,600 |
| | Board of Review | | | | |
| | Grand Total | 2,741,000 | -98,400 | 0 | 2,642,600 |

**VILLAGE OF THIENSVILLE
TID ASSESSED VALUE COMPARISON 2025 VS. 2024**

| Year | Description | Residential | Commercial | Undeveloped | Total |
|---------------|-------------------|-------------|------------|-------------|------------|
| 2025 vs. 2024 | Land | 0 | 1,621,300 | 0 | 1,621,300 |
| | Improvements | -1,683,600 | -211,700 | 0 | -1,895,300 |
| | Total Real Estate | -1,683,600 | 1,409,600 | 0 | -274,000 |
| | Board of Review | | | | |
| | Grand Total | -1,683,600 | 1,409,600 | 0 | -274,000 |



Invoice

Invoice Number: 1687344
 Invoice Date: 4/30/2025
 Terms: Net 30 Days
 Due Date: 5/30/2025
 Customer #: 11-THIENVL
 Customer PO #:

Thiensville, WI, Village of
 250 Elm Street
 Thiensville, WI 53092

| Fee Type | Amt Paid | Paid Date | % Due to 3rd Party | Amt Due to 3rd Party |
|--|----------|-----------|--------------------|----------------------|
| Permit # 25THNV-0025-25-02H-1 330 Grand Avenue, Thiensville, WI 53092 HVAC Only | | | | |
| HVAC - Replacement & Misc. Items - Residential | \$148.00 | 4/25/2025 | 90.00% | \$133.20 |
| 25THNV-0025-25-02H-1 Subtotal | | | | \$133.20 |
| Permit # 25THNV-0048-25-03E 524 Alta Loma Drive, Thiensville, WI 53092 Electrical Only | | | | |
| Electrical - Replacement and Misc. Items - Residential | \$65.00 | 4/4/2025 | 90.00% | \$58.50 |
| 25THNV-0048-25-03E Subtotal | | | | \$58.50 |
| Permit # 25THNV-0050-25-04P 240 Crescent Lane, Thiensville, WI 53092 Plumbing Only | | | | |
| Plumbing - Replacement & Misc Items - Residential | \$65.00 | 4/2/2025 | 90.00% | \$58.50 |
| 25THNV-0050-25-04P Subtotal | | | | \$58.50 |
| Permit # 25THNV-0051-25-04EP 516 Park Crest Drive, Thiensville, WI 53092 Electrical Only | | | | |
| Electrical - Replacement and Misc. Items - Residential | \$115.00 | 4/2/2025 | 90.00% | \$103.50 |
| Plumbing - Replacement & Misc Items - Residential | \$65.00 | 4/2/2025 | 90.00% | \$58.50 |
| 25THNV-0051-25-04EP Subtotal | | | | \$162.00 |
| Permit # 25THNV-0052-25-04EP 308 Washington Court, Thiensville, WI 53092 Plumbing Only | | | | |
| Electrical - Replacement and Misc. Items - Residential | \$65.00 | 4/2/2025 | 90.00% | \$58.50 |
| Plumbing - Replacement & Misc Items - Residential | \$70.00 | 4/2/2025 | 90.00% | \$63.00 |
| 25THNV-0052-25-04EP Subtotal | | | | \$121.50 |
| Permit # 25THNV-0053-25-04H 609 Sunny Lane, Thiensville, WI 53092 HVAC Only | | | | |
| HVAC - Replacement & Misc. Items - Residential | \$65.00 | 4/3/2025 | 90.00% | \$58.50 |
| Electrical - Replacement and Misc. Items - Residential | \$65.00 | 4/3/2025 | 90.00% | \$58.50 |
| 25THNV-0053-25-04H Subtotal | | | | \$117.00 |
| Permit # 25THNV-0054-25-04E 128 North Orchard Street, Thiensville, WI 53092 Electrical Only | | | | |
| Electrical - Replacement and Misc. Items - Residential | \$65.00 | 4/3/2025 | 90.00% | \$58.50 |
| 25THNV-0054-25-04E Subtotal | | | | \$58.50 |

| Fee Type | Amt Paid | Paid Date | % Due to 3rd Party | Amt Due to 3rd Party |
|---|----------|-----------|--------------------|----------------------|
| Permit # 25THNV-0055-25-04E 217 Elm Street #B, Thiensville, WI 53092 Electrical Only | | | | |
| Electrical - Replacement and Misc. Items - Residential | \$65.00 | 4/3/2025 | 90.00% | \$58.50 |
| 25THNV-0055-25-04E Subtotal | | | | \$58.50 |
| Permit # 25THNV-0056-25-04BEPH 109 Linden Lane #8, Thiensville, WI 53092 Commercial Alteration | | | | |
| Occupancy/Temp Occup/Change of Use | \$100.00 | 4/10/2025 | 90.00% | \$90.00 |
| HVAC - Replacement & Misc. Items - Commercial | \$75.00 | 4/10/2025 | 90.00% | \$67.50 |
| Plumbing - Replacement & Misc. Items - Commercial | \$75.00 | 4/10/2025 | 90.00% | \$67.50 |
| Electrical - Replacement and Misc. Items - Commercial | \$75.00 | 4/10/2025 | 90.00% | \$67.50 |
| Commercial Remodel/Reroof/Residing | \$200.00 | 4/10/2025 | 90.00% | \$180.00 |
| 25THNV-0056-25-04BEPH Subtotal | | | | \$472.50 |
| Permit # 25THNV-0057-25-04B 400 Oakwood Drive, Thiensville, WI 53092 Residential Alteration | | | | |
| Re-roof, Other, Windows, Siding | \$80.00 | 4/10/2025 | 90.00% | \$72.00 |
| 25THNV-0057-25-04B Subtotal | | | | \$72.00 |
| Permit # 25THNV-0058-25-04OCC 105 West Freistadt Road, Thiensville, WI 53092 Occupancy | | | | |
| Occupancy/Temp Occup/Change of Use | \$100.00 | 4/10/2025 | 90.00% | \$90.00 |
| 25THNV-0058-25-04OCC Subtotal | | | | \$90.00 |
| Permit # 25THNV-0059-25-04P 509 Oakwood Drive, Thiensville, WI 53092 Plumbing Only | | | | |
| Plumbing - Replacement & Misc Items - Residential | \$65.00 | 4/10/2025 | 90.00% | \$58.50 |
| 25THNV-0059-25-04P Subtotal | | | | \$58.50 |
| Permit # 25THNV-0060-25-04B 173 Green Bay Road, Thiensville, WI 53092 Residential Alteration | | | | |
| Re-roof, Other, Windows, Siding | \$80.00 | 4/10/2025 | 90.00% | \$72.00 |
| 25THNV-0060-25-04B Subtotal | | | | \$72.00 |
| Permit # 25THNV-0061-25-04BP 603 Alta Loma Drive, Thiensville, WI 53092 Residential Alteration | | | | |
| Re-roof, Other, Windows, Siding | \$144.00 | 4/10/2025 | 90.00% | \$129.60 |
| Plumbing - Replacement & Misc Items - Residential | \$65.00 | 4/10/2025 | 90.00% | \$58.50 |
| 25THNV-0061-25-04BP Subtotal | | | | \$188.10 |
| Permit # 25THNV-0062-25-04B 729 Grand Avenue, Thiensville, WI 53092 Residential Alteration | | | | |
| Re-roof, Other, Windows, Siding | \$145.60 | 4/10/2025 | 90.00% | \$131.04 |
| 25THNV-0062-25-04B Subtotal | | | | \$131.04 |

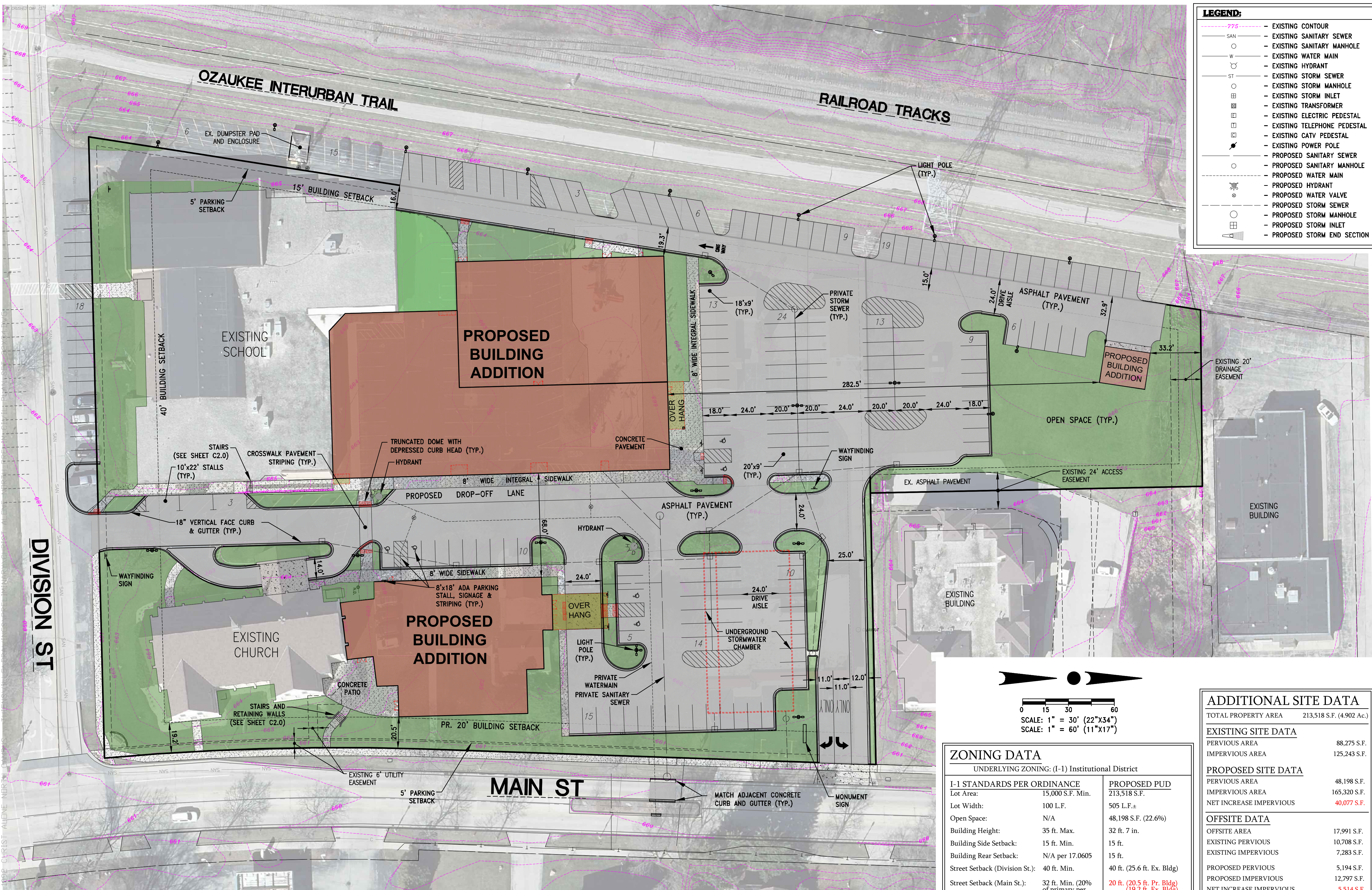
| Fee Type | Amt Paid | Paid Date | % Due to 3rd Party | Amt Due to 3rd Party |
|--|----------|-----------|--------------------|----------------------|
| Permit # 25THNV-0063-25-04PLOS 215 South Orchard Street, Thiensville, WI 53092 Outside Sewer Only | | | | |
| Plumbing - Replacement & Misc Items - Residential | \$65.00 | 4/11/2025 | 90.00% | \$58.50 |
| 25THNV-0063-25-04PLOS Subtotal | | | | \$58.50 |
| Permit # 25THNV-0064-25-04B 216 South Orchard Street, Thiensville, WI 53092 Window/Door Replacement | | | | |
| Re-roof, Other, Windows, Siding | \$344.00 | 4/11/2025 | 90.00% | \$309.60 |
| 25THNV-0064-25-04B Subtotal | | | | \$309.60 |
| Permit # 25THNV-0065-25-04B 587 Rosedale Drive, Thiensville, WI 53092 Residential Alteration | | | | |
| Residential Remodel | \$150.00 | 4/14/2025 | 90.00% | \$135.00 |
| 25THNV-0065-25-04B Subtotal | | | | \$135.00 |
| Permit # 25THNV-0066-25-04EH 507 Lake Bluff Road #A, Thiensville, WI 53092 HVAC Only | | | | |
| HVAC - Replacement & Misc. Items - Residential | \$65.00 | 4/14/2025 | 90.00% | \$58.50 |
| Electrical - Replacement and Misc. Items - Residential | \$65.00 | 4/14/2025 | 90.00% | \$58.50 |
| 25THNV-0066-25-04EH Subtotal | | | | \$117.00 |
| Permit # 25THNV-0067-25-04B 508-524 Laurel Lake Road, Thiensville, WI 53092 Re-Roof | | | | |
| Commercial Remodel/Reroof/Residing | \$431.00 | 4/14/2025 | 90.00% | \$387.90 |
| 25THNV-0067-25-04B Subtotal | | | | \$387.90 |
| Permit # 25THNV-0068-25-04E 603 Alta Loma Drive, Thiensville, WI 53092 Electrical Only | | | | |
| Electrical - Replacement and Misc. Items - Residential | \$65.00 | 4/16/2025 | 90.00% | \$58.50 |
| 25THNV-0068-25-04E Subtotal | | | | \$58.50 |
| Permit # 25THNV-0069-25-04H 720 Grand Avenue, Thiensville, WI 53092 HVAC Only | | | | |
| HVAC - Replacement & Misc. Items - Residential | \$65.00 | 4/16/2025 | 90.00% | \$58.50 |
| 25THNV-0069-25-04H Subtotal | | | | \$58.50 |
| Permit # 25THNV-0070-25-04P 337 Woodside Lane, Thiensville, WI 53092 Plumbing Only | | | | |
| Plumbing - Replacement & Misc Items - Residential | \$65.00 | 4/24/2025 | 90.00% | \$58.50 |
| 25THNV-0070-25-04P Subtotal | | | | \$58.50 |
| Permit # 25THNV-0071-25-04P 121 North Main Street, Thiensville, WI 53092 Plumbing Permit - Commercial | | | | |
| Electric, Plumbing, HVAC - Misc. Items - Commercial (manual entry) | \$300.00 | 4/24/2025 | 90.00% | \$270.00 |
| 25THNV-0071-25-04P Subtotal | | | | \$270.00 |
| Permit # 25THNV-0072-25-04B 307 Bel Aire Drive, Thiensville, WI 53092 Re-Roof | | | | |
| Re-roof, Other, Windows, Siding | \$240.53 | 4/24/2025 | 90.00% | \$216.48 |
| 25THNV-0072-25-04B Subtotal | | | | \$216.48 |

| Fee Type | Amt Paid | Paid Date | % Due to 3rd Party | Amt Due to 3rd Party |
|--|----------|-----------|--------------------|----------------------|
| Permit # 25THNV-0073-25-04H 167 South Main Street, Thiensville, WI 53092 HVAC Permit - Commercial | | | | |
| HVAC - Replacement & Misc. Items - Commercial | \$75.00 | 4/24/2025 | 90.00% | \$67.50 |
| 25THNV-0073-25-04H Subtotal | | | | \$67.50 |
| Permit # 25THNV-0074-25-04H 200 Two Hundred Green Way, Thiensville, WI 53092 HVAC Only | | | | |
| HVAC - Replacement & Misc. Items - Residential | \$65.00 | 4/24/2025 | 90.00% | \$58.50 |
| 25THNV-0074-25-04H Subtotal | | | | \$58.50 |
| Permit # 25THNV-0075-25-04E 513 Heidel Road, Thiensville, WI 53092 Electrical Only | | | | |
| Electrical - Replacement and Misc. Items - Residential | \$65.00 | 4/24/2025 | 90.00% | \$58.50 |
| 25THNV-0075-25-04E Subtotal | | | | \$58.50 |
| Permit # 25THNV-0076-25-04E 505 Lake Bluff Road #D, Thiensville, WI 53092 Electrical Only | | | | |
| Electrical - Replacement and Misc. Items - Residential | \$65.00 | 4/30/2025 | 90.00% | \$58.50 |
| 25THNV-0076-25-04E Subtotal | | | | \$58.50 |
| Permit # 25THNV-0077-25-04E 337 Riverview Drive, Thiensville, WI 53092 Electrical Only | | | | |
| Electrical - Replacement and Misc. Items - Residential | \$65.00 | 4/30/2025 | 90.00% | \$58.50 |
| 25THNV-0077-25-04E Subtotal | | | | \$58.50 |
| Permit # 25THNV-0078-25-04BEPH 410 Park Crest Drive, Thiensville, WI 53092 Residential Alteration | | | | |
| Residential Remodel | \$312.00 | 4/30/2025 | 90.00% | \$280.80 |
| Occupancy Permit | \$50.00 | 4/30/2025 | 90.00% | \$45.00 |
| Plumbing - Replacement & Misc Items - Residential | \$130.00 | 4/30/2025 | 90.00% | \$117.00 |
| Electrical - Replacement and Misc. Items - Residential | \$130.00 | 4/30/2025 | 90.00% | \$117.00 |
| HVAC - Replacement & Misc. Items - Residential | \$130.00 | 4/30/2025 | 90.00% | \$117.00 |
| 25THNV-0078-25-04BEPH Subtotal | | | | \$676.80 |

| Summary by Fee Type | |
|--|-------------------|
| Item Code | Amount |
| Commercial | \$567.90 |
| Remodel/Reroof/Residing | |
| Electric, Plumbing, HVAC - Misc. Items - Commercial (manual entry) | \$270.00 |
| Electrical - Replacement and Misc. Items - Commercial | \$67.50 |
| Electrical - Replacement and Misc. Items - Residential | \$805.50 |
| HVAC - Replacement & Misc. Items - Commercial | \$135.00 |
| HVAC - Replacement & Misc. Items - Residential | \$484.20 |
| Occupancy Permit | \$45.00 |
| Occupancy/Temp Occup/Change of Use | \$180.00 |
| Plumbing - Replacement & Misc. Items - Residential | \$531.00 |
| Plumbing - Replacement & Misc. Items - Commercial | \$67.50 |
| Re-roof, Other, Windows, Siding | \$930.72 |
| Residential Remodel | \$415.80 |
| Total | \$4,500.12 |

**Please remit to: SAFEbuilt LLC Lockbox #88135
PO Box 88135, Chicago, IL 60680-1135**

| | |
|-----------------------|-------------------|
| Net Invoice: | \$4,500.12 |
| Freight: | \$0.00 |
| Sales Tax: | \$0.00 |
| Invoice Total: | \$4,500.12 |



LEGEND:

- 775 - - - - - EXISTING CONTOUR
- SAN - - - - - EXISTING SANITARY SEWER
- O - - - - - EXISTING SANITARY MANHOLE
- W - - - - - EXISTING WATER MAIN
- H - - - - - EXISTING HYDRANT
- ST - - - - - EXISTING STORM SEWER
- O - - - - - EXISTING STORM MANHOLE
- O - - - - - EXISTING STORM INLET
- T - - - - - EXISTING TRANSFORMER
- E - - - - - EXISTING ELECTRIC PEDESTAL
- T - - - - - EXISTING TELEPHONE PEDESTAL
- T - - - - - EXISTING CATV PEDESTAL
- P - - - - - EXISTING POWER POLE
- O - - - - - PROPOSED SANITARY SEWER
- O - - - - - PROPOSED SANITARY MANHOLE
- W - - - - - PROPOSED WATER MAIN
- H - - - - - PROPOSED HYDRANT
- V - - - - - PROPOSED WATER VALVE
- S - - - - - PROPOSED STORM SEWER
- O - - - - - PROPOSED STORM MANHOLE
- I - - - - - PROPOSED STORM INLET
- S - - - - - PROPOSED STORM END SECTION



4100 N. CALHOUN RD., SUITE 300
 BROOKFIELD, WI 53005
 PHONE: (262) 790-1480
 FAX: (262) 790-1481
 EMAIL: jbaudino@trioeng.com

PROJECT: CHRIST ALONE - NORTH CAMPUS
 247 S. MAIN STREET
 VILLAGE OF THIENSVILLE, WISCONSIN
 BY: RAMLOW/STEN ARCHITECTURE + INTERIORS
 322 E. MICHIGAN ST. SUITE 400
 MILWAUKEE, WI 53202

REVISION HISTORY

| DATE | DESCRIPTION |
|----------|-------------------|
| 03/19/25 | INITIAL SUBMITTAL |
| | |
| | |
| | |
| | |

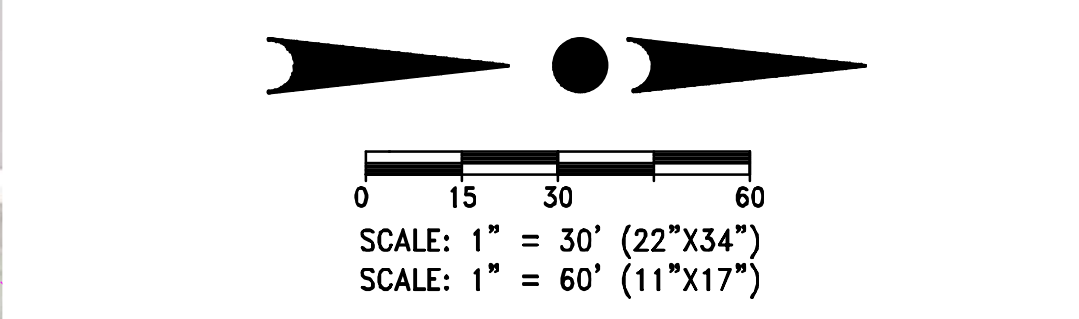
DATE: MARCH 19, 2025

JOB NUMBER: 23-003-1092

DESCRIPTION: PROPOSED SITE PLAN

SHEET

C1.1



ZONING DATA
 UNDERLYING ZONING: (I-1) Institutional District

| I-1 STANDARDS PER ORDINANCE | PROPOSED PUD |
|---|--|
| Lot Area: 15,000 S.F. Min. | 213,518 S.F. |
| Lot Width: 100 L.F. | 505 L.F.± |
| Open Space: N/A | 48,198 S.F. (22.6%) |
| Building Height: 35 ft. Max. | 32 ft. 7 in. |
| Building Side Setback: 15 ft. Min. | 15 ft. |
| Building Rear Setback: N/A per 17.0605 | 15 ft. |
| Street Setback (Division St.): 40 ft. Min. | 40 ft. (25.6 ft. Ex. Bldg) |
| Street Setback (Main St.): 32 ft. Min. (20% of primary per 17.0605) | 20 ft. (20.5 ft. Pr. Bldg) (19.2 ft. Ex. Bldg) |
| Parking Setback: 5 ft. | 5 ft. |

ADDITIONAL LOT DATA:
 FLOOR-AREA-RATIO: 36.6% (78,220 S.F. FLOOR AREA)

ADDITIONAL SITE DATA

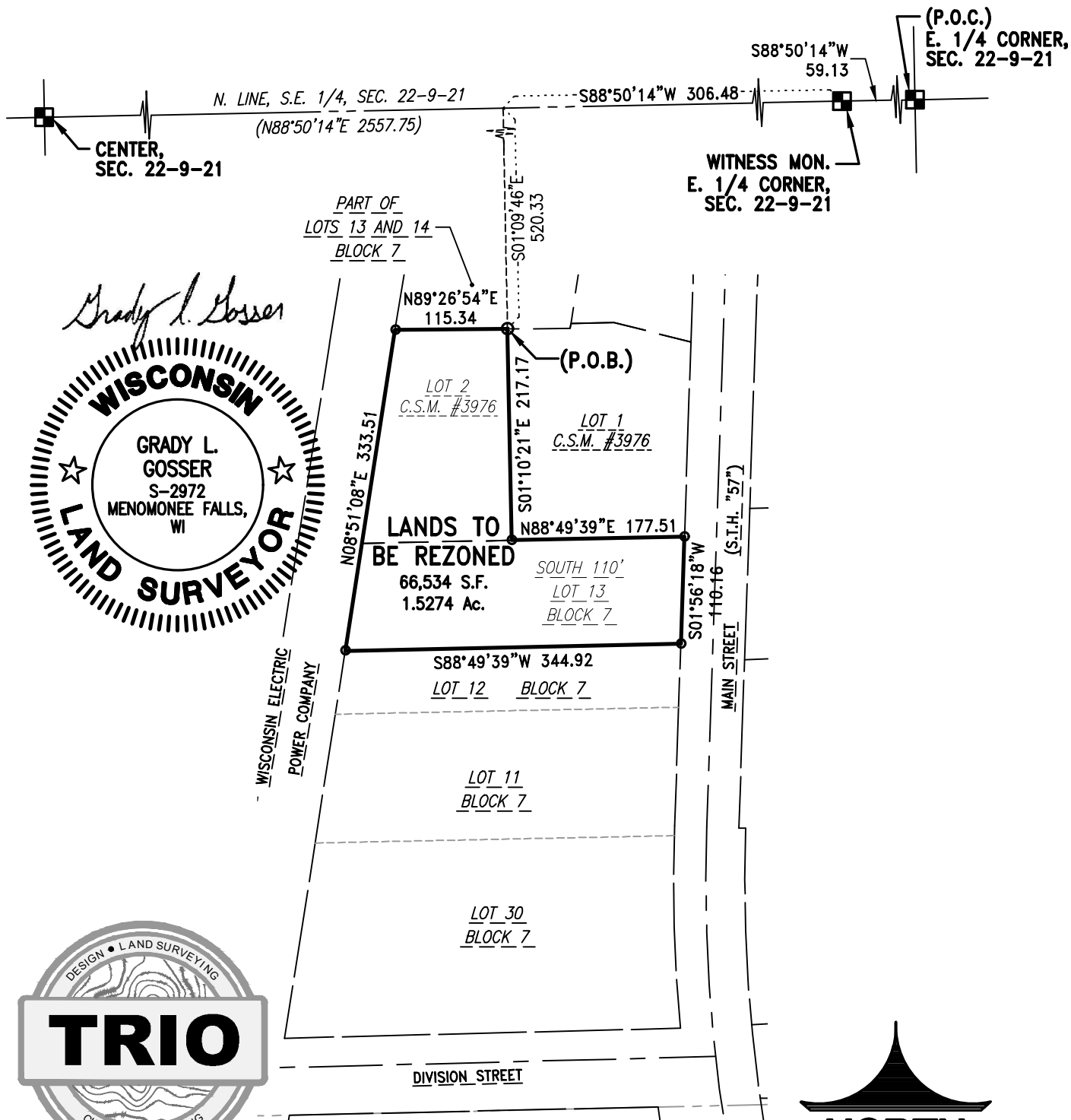
| | |
|-----------------------------|--------------------------|
| TOTAL PROPERTY AREA | 213,518 S.F. (4.902 Ac.) |
| EXISTING SITE DATA | |
| PERVIOUS AREA | 88,275 S.F. |
| IMPERVIOUS AREA | 125,243 S.F. |
| PROPOSED SITE DATA | |
| PERVIOUS AREA | 48,198 S.F. |
| IMPERVIOUS AREA | 165,320 S.F. |
| NET INCREASE IMPERVIOUS | 40,077 S.F. |
| OFFSITE DATA | |
| OFFSITE AREA | 17,991 S.F. |
| EXISTING PERVIOUS | 10,708 S.F. |
| EXISTING IMPERVIOUS | 7,283 S.F. |
| PROPOSED PERVIOUS | 5,194 S.F. |
| PROPOSED IMPERVIOUS | 12,797 S.F. |
| NET INCREASE IMPERVIOUS | 5,514 S.F. |
| PROPOSED PARKING | |
| PR. STANDARD PARKING STALLS | 192 STALLS |
| PR. ADA PARKING STALLS | 6 STALLS |
| TOTAL PR. PARKING STALLS | 198 STALLS |

CONTRACTOR IS REQUIRED TO CONTACT DIGGERS HOTLINE TOLL FREE TO OBTAIN LOCATION OF UNDERGROUND UTILITIES PRIOR TO COMMENCING THE WORK. WISCONSIN STATUTE 182.0715 REQUIRES MIN. OF 3 WORK DAYS NOTICE BEFORE YOU EXCAVATE. CALL DIGGERS HOTLINE 1-800-242-8511

NOTE: EXISTING UNDERGROUND UTILITY INFORMATION WAS OBTAINED FROM AVAILABLE RECORDS. THE ENGINEER MAKES NO GUARANTEE AS TO THE ACCURACY OF THIS INFORMATION. VERIFICATION TO THE SATISFACTION OF THE CONTRACTOR OF ALL UNDERGROUND UTILITIES, WHETHER OR NOT SHOWN ON THE PLANS, SHALL BE ASSUMED AS A CONDITION OF THE CONTRACT. THE CONTRACTOR SHALL NOTIFY THE ENGINEER OF ANY DISCREPANCIES BETWEEN LOCATION OF UTILITIES IN THE FIELD AND LOCATIONS SHOWN ON THE PLANS.

REZONING EXHIBIT "A"

THE SOUTH 110 FEET OF LOT 13, BLOCK 7, ASSESSOR'S PLAT, VILLAGE OF THIENSVILLE AND LOT 2 OF CERTIFIED SURVEY MAP NO. 3976, ALL IN THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 22, TOWN 9 NORTH, RANGE 21 EAST, IN THE VILLAGE OF THIENSVILLE, OZAUKEE COUNTY, WISCONSIN.



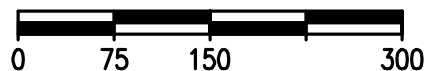
Grady L. Gosser



4100 N. Calhoun Road
Suite 300
Brookfield, WI 53005
Phone: (262) 790-1480
Fax: (262) 790-1481



NORTH



THIS EXHIBIT WAS PREPARED BY GRADY L. GOSSER, P.L.S. (S-2972)

DATE: 3/18/25

REZONING EXHIBIT "B"

LEGAL DESCRIPTION:

Being the South 110 feet of Lot 13, Block 7, Assessor's Plat, Village of Thiensville and Lot 2 of Certified Survey Map No. 3976, all in the Northeast 1/4 of the Southeast 1/4 of Section 22, Town 9 North, Range 21 East, in the Village of Thiensville, Ozaukee County, Wisconsin, now being more particularly bounded and described as follows:

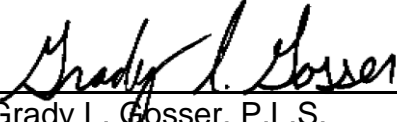
Commencing at the East 1/4 Corner of said Section 22; Thence South 88°50'14" West and along the North line of the said Southeast 1/4 of said Section 22, 59.13 feet to a Witness Monument marking the location and direction of the said North line; Continuing thence South 88°50'14" West and along the said North line, 306.48 feet to a point; Thence South 01°09'46" East along a tie line, 520.33 feet to a point on the North line of said Lot 2 of said Certified Survey Map No. 3976 and the place of beginning of lands hereinafter described;

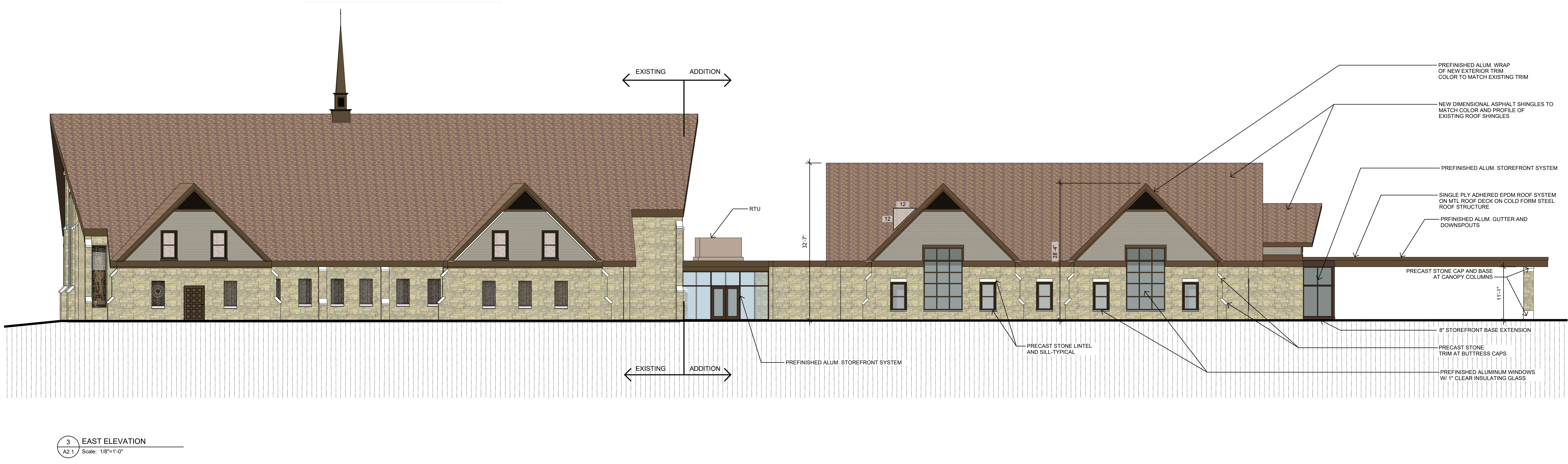
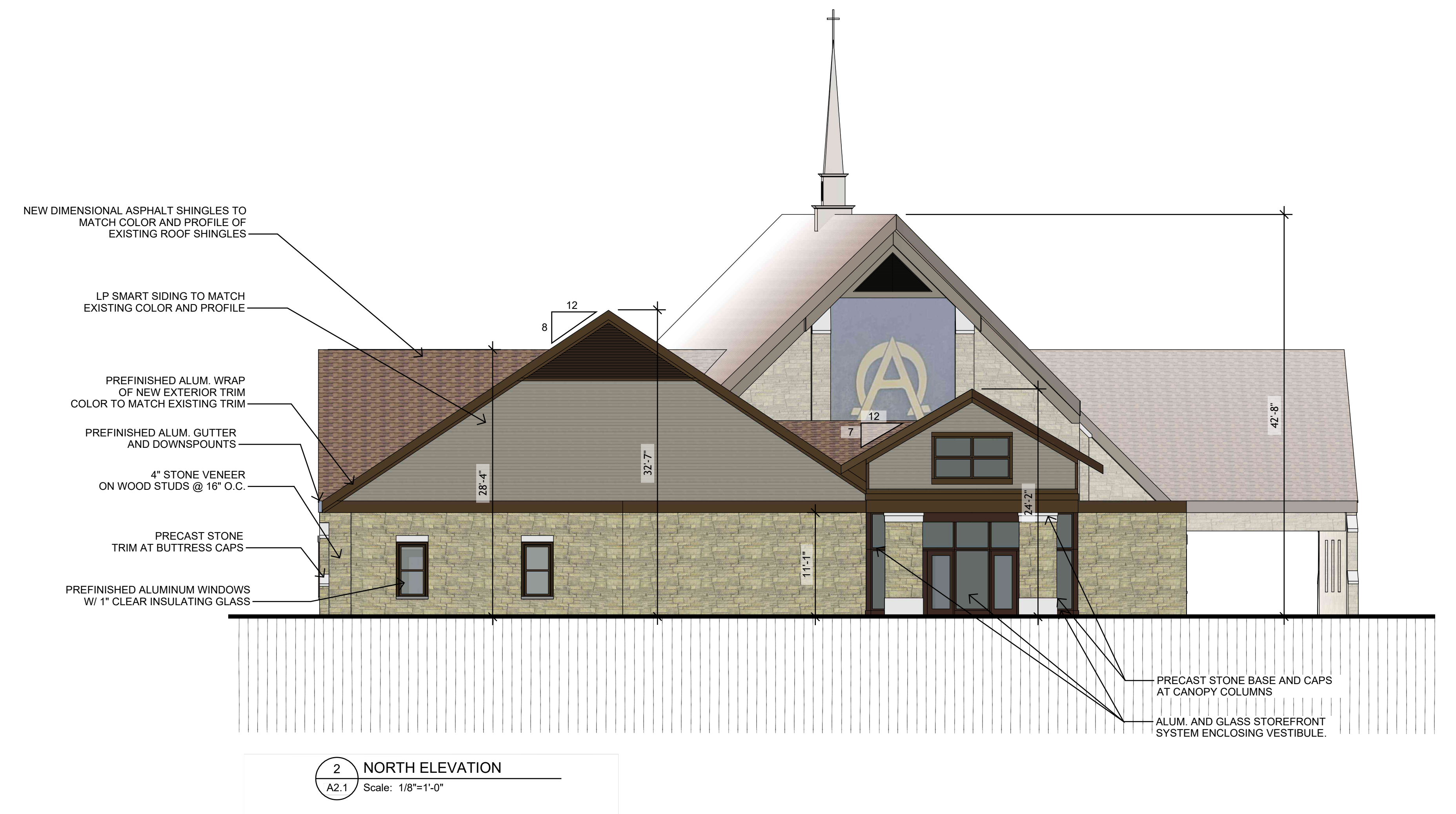
Thence South 01°10'21" East and along the West line of Lot 1 of said Certified Survey Map No. 3976, 217.17 feet to a point; Thence North 88°49'39" East and along the South line of said Lot 1, 177.51 feet to a point on the West Right-of-Way line of "Main Street" (S.T.H. "57"); Thence South 01°56'18" West and along the said West Right-of-Way line, 110.16 feet to a point; Thence South 88°49'39" West, 344.92 feet to a point on the East line of a Wisconsin Electric Power Company Right-of-Way; Thence North 08°51'08" East and along the said East Right-of-Way line, 333.51 feet to a point on the said North line of said Lot 2; Thence North 89°26'54" East and along the said North line, 115.34 feet to the point of beginning of this description.

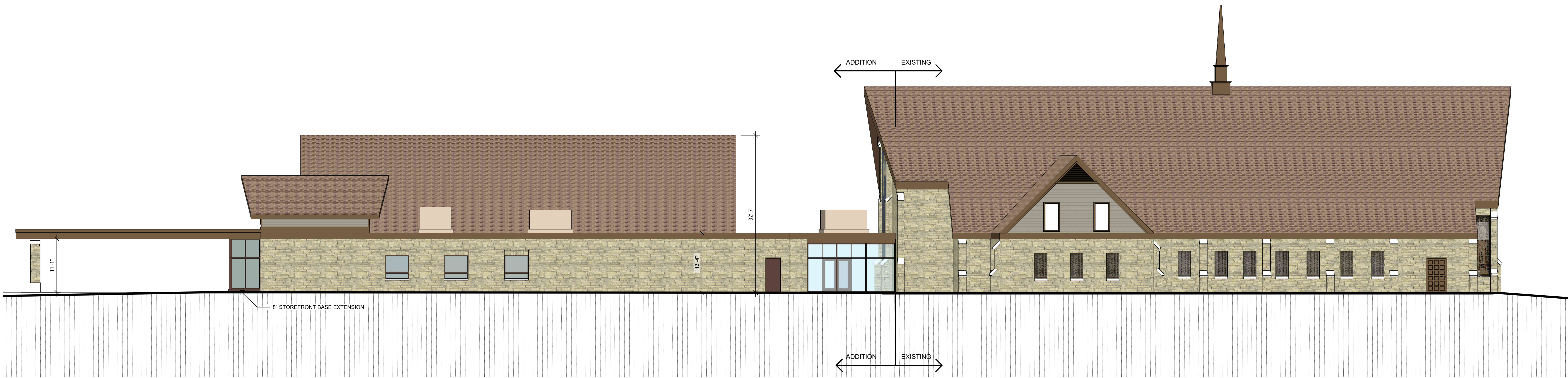
Said Parcel contains 66,534 Square Feet (or 1.5274 Acres) of land, more or less.

Date: 3/18/25

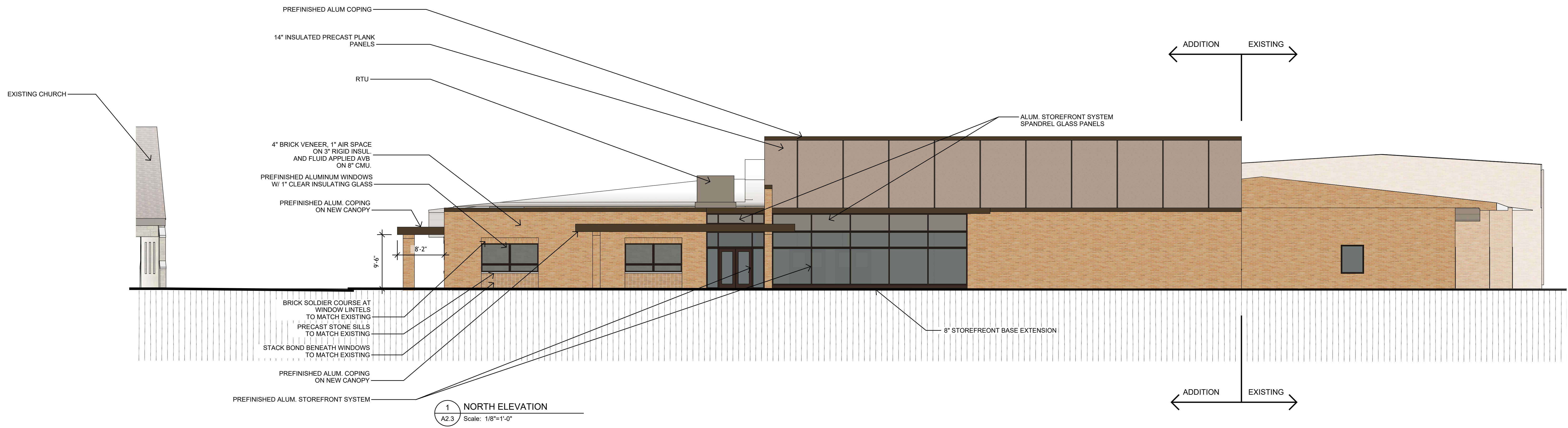



Grady L. Gosser, P.L.S.
Professional Land Surveyor S-2972
TRIO ENGINEERING, LLC
4100 N. Calhoun Road, Suite 300
Brookfield, WI 53045
Phone: (262)790-1480

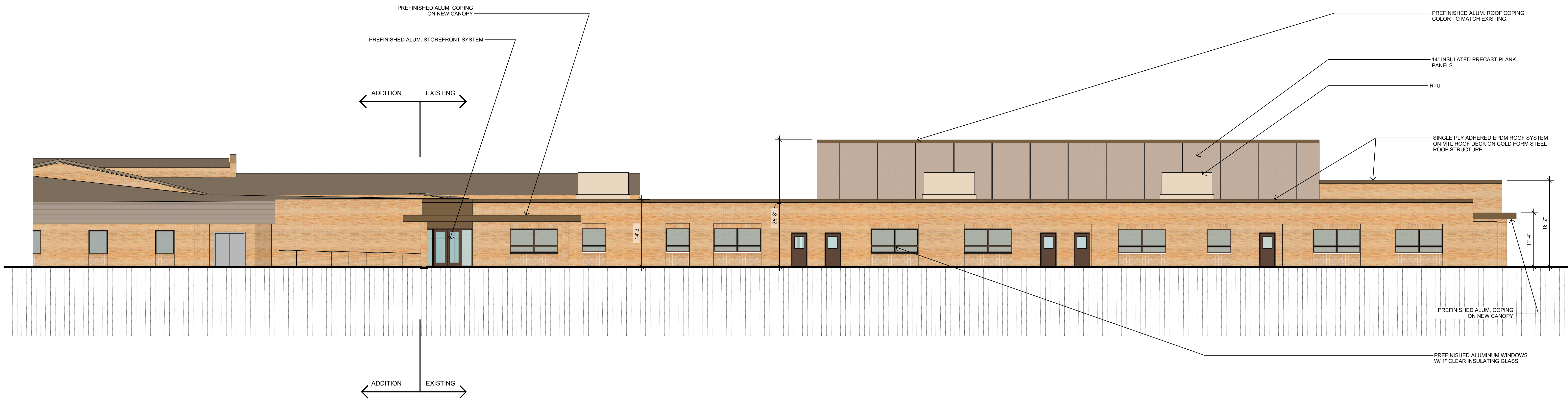




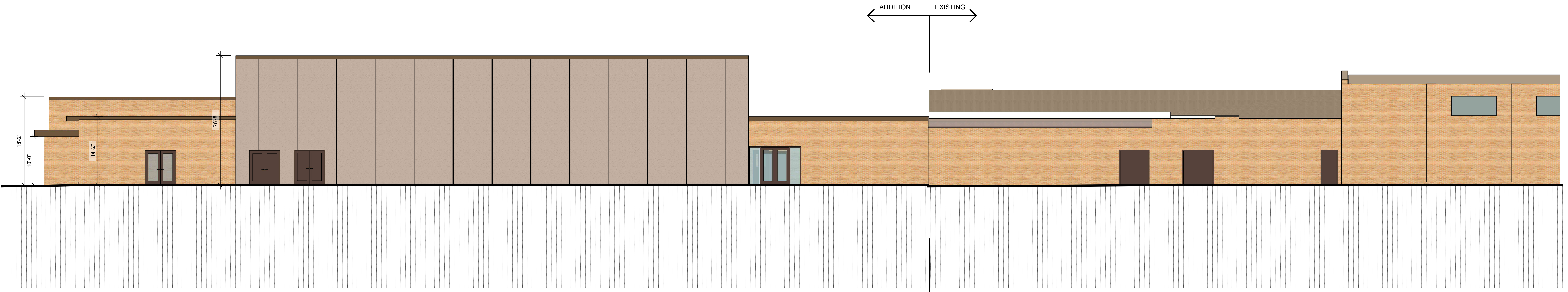
1 WEST ELEVATION
 A2.2 Scale: 1/8"=1'-0"



1 NORTH ELEVATION
A2.3 Scale: 1/8"=1'-0"



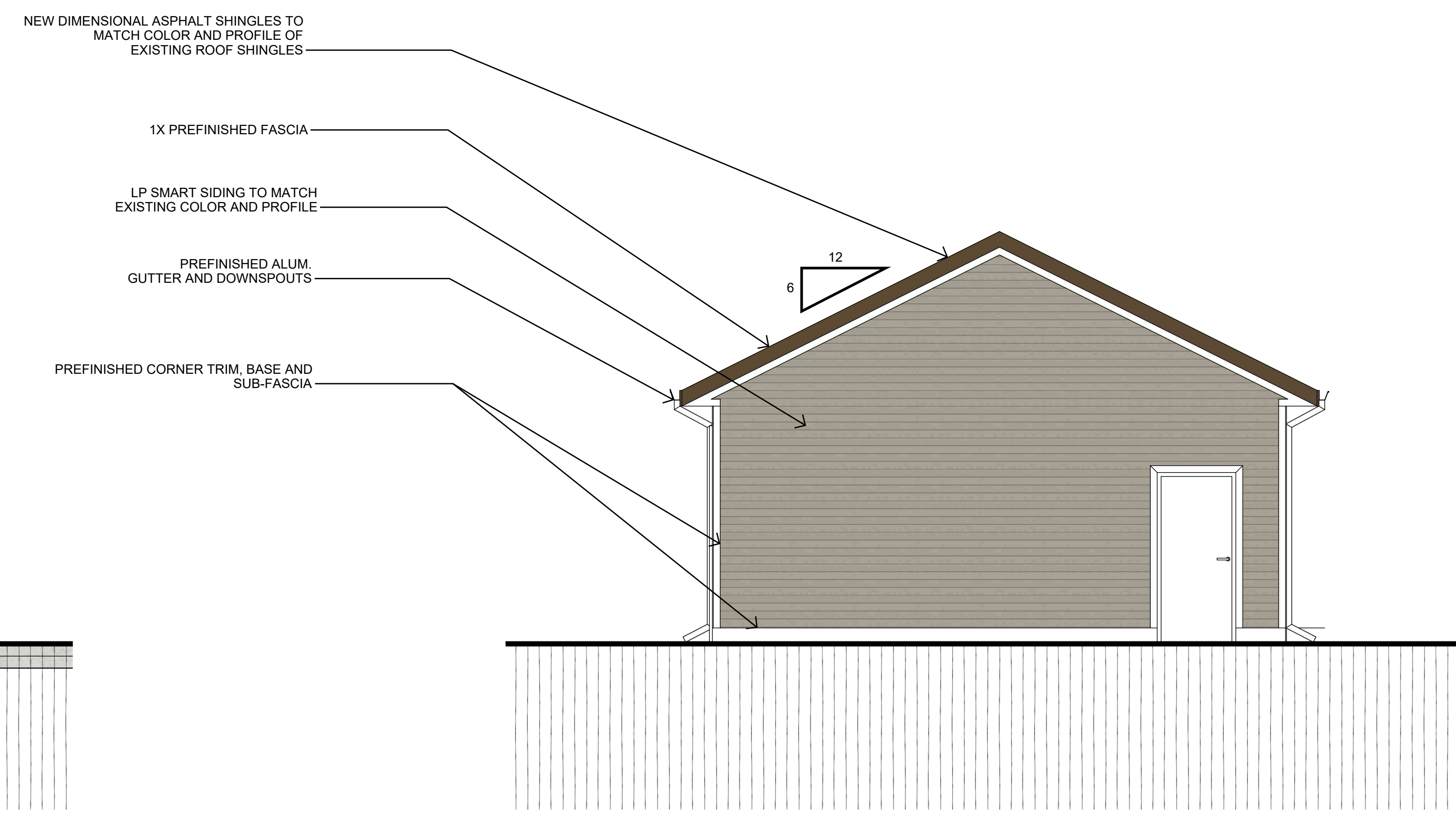
2 EAST ELEVATION
A2.3 Scale: 1/8"=1'-0"



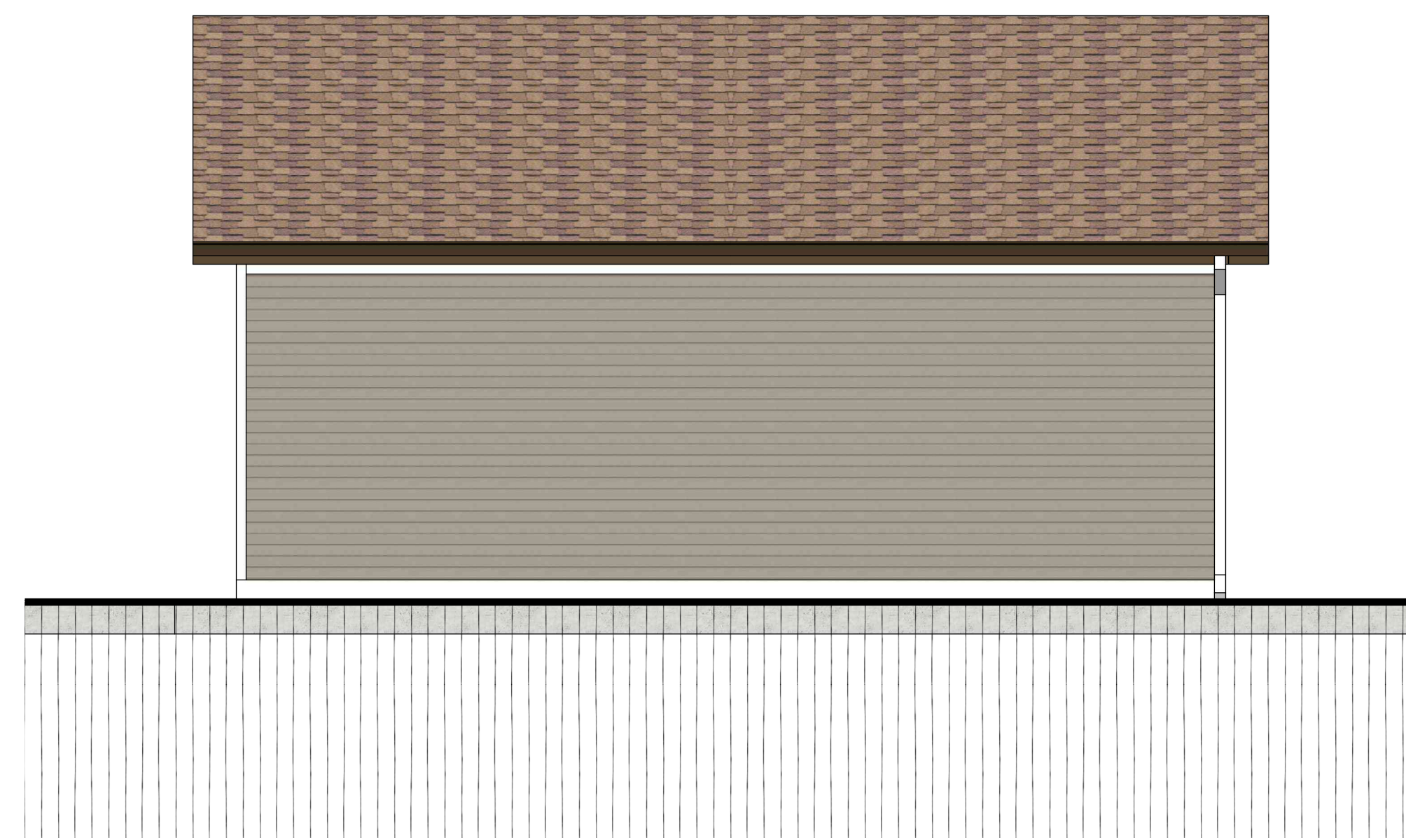
1 WEST ELEVATION
 A2.4 Scale: 1/8"=1'-0"



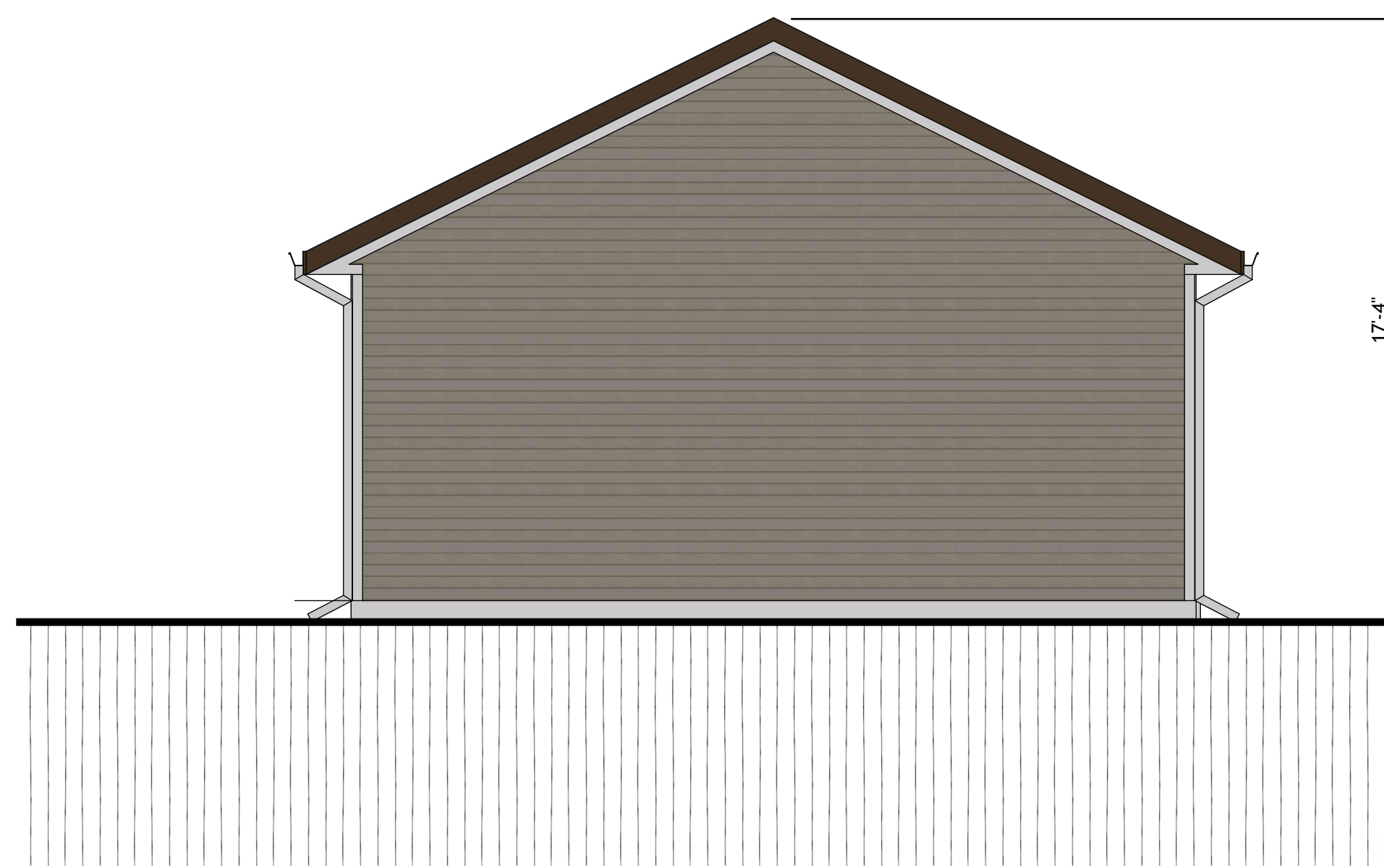
1 FRONT ELEVATION
A2.5 Scale: 1/4"=1'-0"



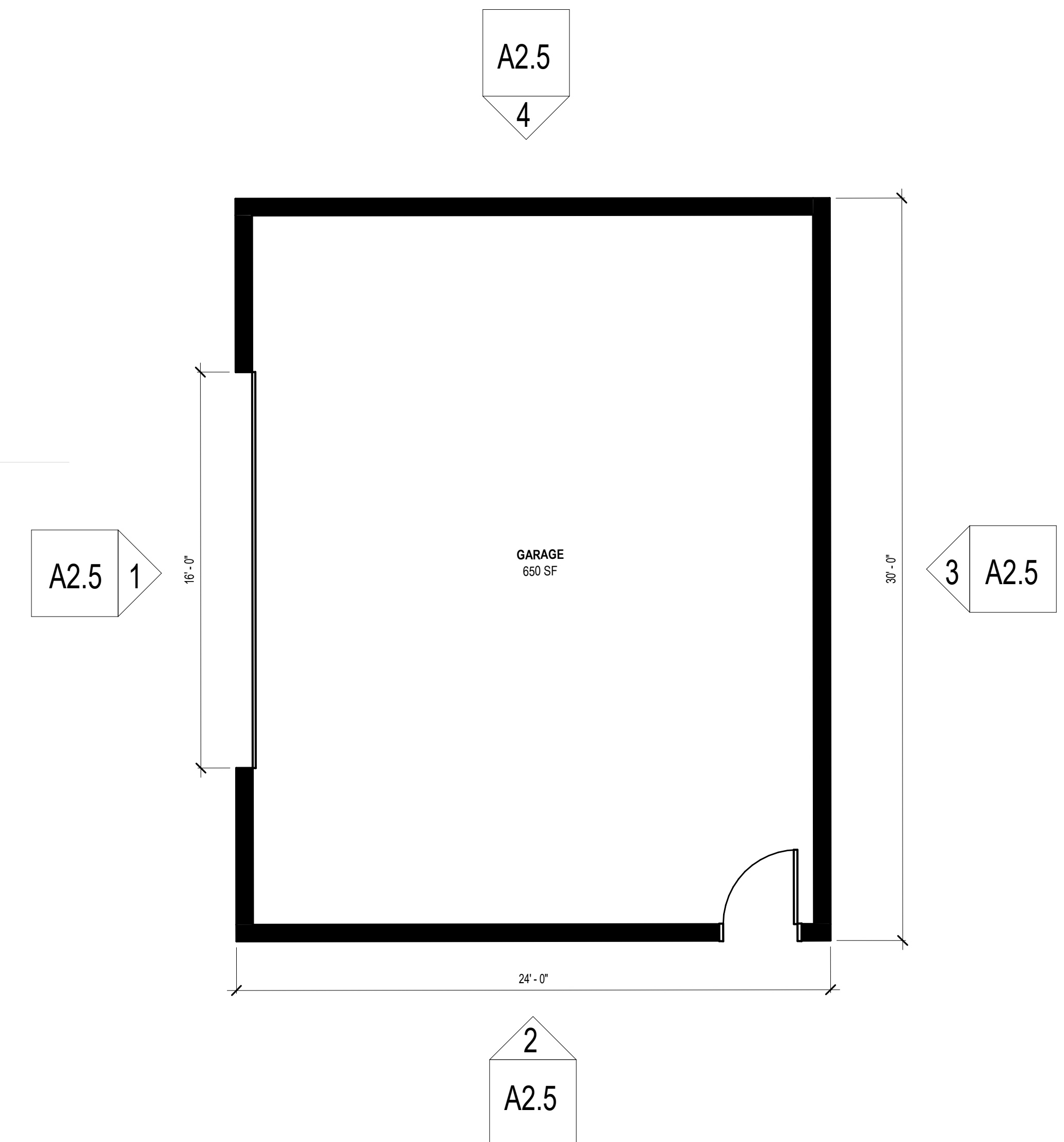
2 RIGHT SIDE ELEVATION
A2.5 Scale: 1/4"=1'-0"



3 REAR ELEVATION
A2.5 Scale: 1/4"=1'-0"

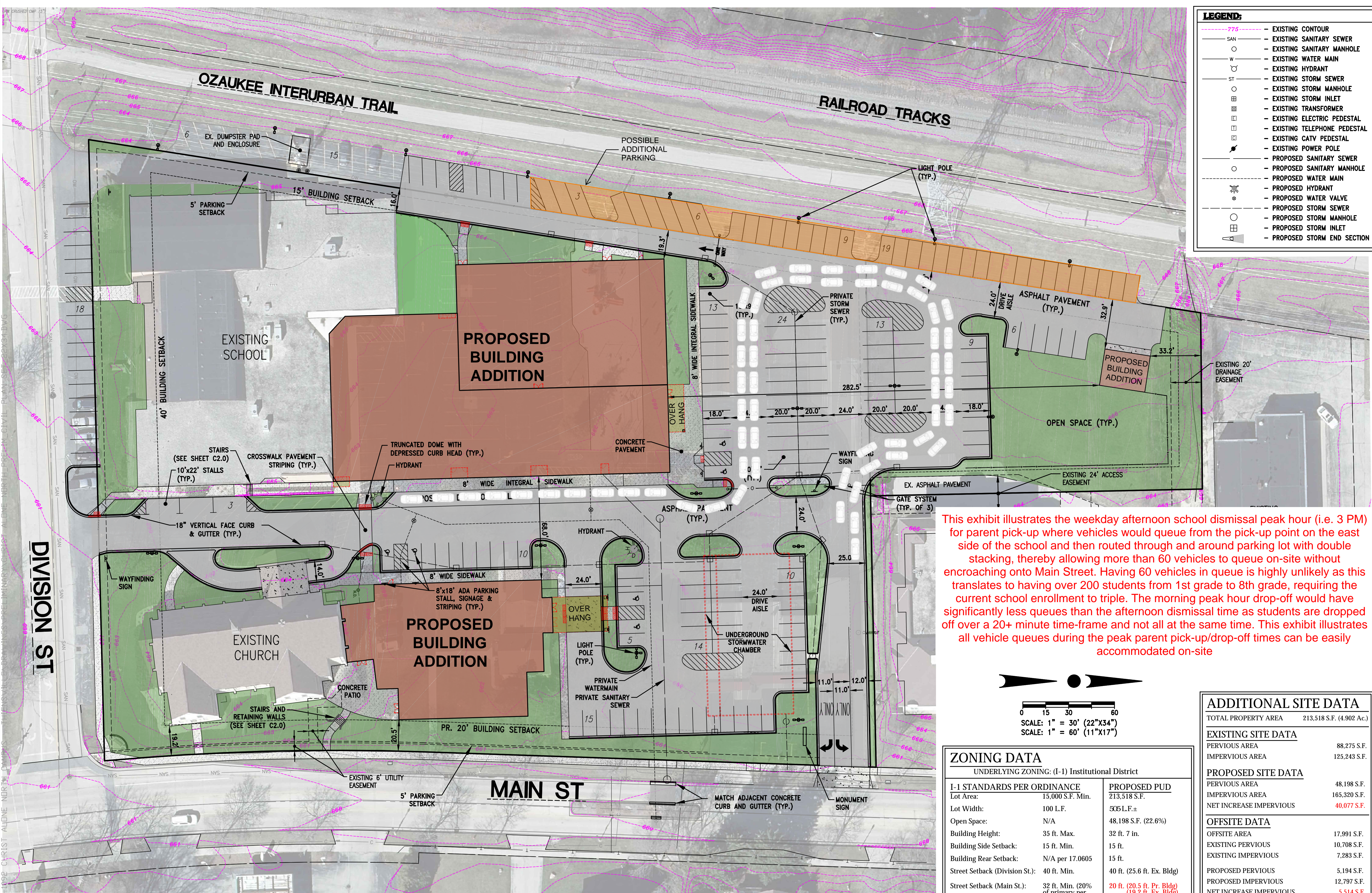


4 LEFT SIDE ELEVATION
A2.5 Scale: 1/4"=1'-0"



5 GARAGE - FLOOR PLAN
A2.5 SCALE: 1/4"=1'-0"

PRELIMINARY



LEGEND:

- - - 775 - EXISTING CONTOUR
- - - SAN - EXISTING SANITARY SEWER
- - EXISTING SANITARY MANHOLE
- - - W - EXISTING WATER MAIN
- - EXISTING HYDRANT
- - - ST - EXISTING STORM SEWER
- - EXISTING STORM MANHOLE
- - EXISTING STORM INLET
- - EXISTING TRANSFORMER
- - EXISTING ELECTRIC PEDESTAL
- - EXISTING TELEPHONE PEDESTAL
- - EXISTING CATV PEDESTAL
- ⚡ - EXISTING POWER POLE
- - PROPOSED SANITARY SEWER
- - PROPOSED SANITARY MANHOLE
- - - - - PROPOSED WATER MAIN
- ⚡ - PROPOSED HYDRANT
- - PROPOSED WATER VALVE
- - - - - PROPOSED STORM SEWER
- - - - - PROPOSED STORM MANHOLE
- - - - - PROPOSED STORM INLET
- - - - - PROPOSED STORM END SECTION



4100 N. CALHOUN RD., SUITE 300
 BROOKFIELD, WI 53005
 PHONE: (262) 790-1480
 FAX: (262) 790-1481
 EMAIL: j.pudis@trioeng.com

PROJECT: CHRIST ALONE - NORTH CAMPUS
247 S. MAIN STREET
VILLAGE OF THIENSVILLE, WISCONSIN
BY: RAMLOW/STEN ARCHITECTURE + INTERIORS
322 E. MICHIGAN ST. SUITE 400
MILWAUKEE, WI 53202

REVISION HISTORY

| DATE | DESCRIPTION |
|----------|-------------------|
| 03/19/25 | INITIAL SUBMITTAL |

DATE: MARCH 19, 2025

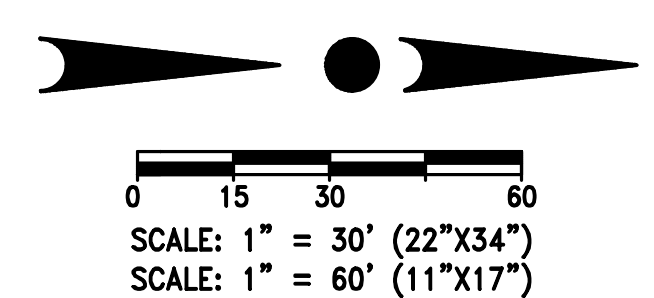
JOB NUMBER: 23-003-1092

DESCRIPTION: PROPOSED SITE PLAN

SHEET

C1.1

This exhibit illustrates the weekday afternoon school dismissal peak hour (i.e. 3 PM) for parent pick-up where vehicles would queue from the pick-up point on the east side of the school and then routed through and around parking lot with double stacking, thereby allowing more than 60 vehicles to queue on-site without encroaching onto Main Street. Having 60 vehicles in queue is highly unlikely as this translates to having over 200 students from 1st grade to 8th grade, requiring the current school enrollment to triple. The morning peak hour drop-off would have significantly less queues than the afternoon dismissal time as students are dropped off over a 20+ minute time-frame and not all at the same time. This exhibit illustrates all vehicle queues during the peak parent pick-up/drop-off times can be easily accommodated on-site



ZONING DATA
 UNDERLYING ZONING: (I-1) Institutional District

| I-1 STANDARDS PER ORDINANCE | PROPOSED PUD |
|---|--|
| Lot Area: 15,000 S.F. Min. | 213,518 S.F. |
| Lot Width: 100 L.F. | 505 L.F.± |
| Open Space: N/A | 48,198 S.F. (22.6%) |
| Building Height: 35 ft. Max. | 32 ft. 7 in. |
| Building Side Setback: 15 ft. Min. | 15 ft. |
| Building Rear Setback: N/A per 17.0605 | 15 ft. |
| Street Setback (Division St.): 40 ft. Min. | 40 ft. (25.6 ft. Ex. Bldg) |
| Street Setback (Main St.): 32 ft. Min. (20% of primary per 17.0605) | 20 ft. (20.5 ft. Pr. Bldg) (19.2 ft. Ex. Bldg) |
| Parking Setback: 5 ft. | 5 ft. |

ADDITIONAL LOT DATA:
 FLOOR-AREA-RATIO: 36.6% (78,220 S.F. FLOOR AREA)

ADDITIONAL SITE DATA

| | |
|-----------------------------|--------------------------|
| TOTAL PROPERTY AREA | 213,518 S.F. (4.902 Ac.) |
| EXISTING SITE DATA | |
| PERVIOUS AREA | 88,275 S.F. |
| IMPERVIOUS AREA | 125,243 S.F. |
| PROPOSED SITE DATA | |
| PERVIOUS AREA | 48,198 S.F. |
| IMPERVIOUS AREA | 165,320 S.F. |
| NET INCREASE IMPERVIOUS | 40,077 S.F. |
| OFFSITE DATA | |
| OFFSITE AREA | 17,991 S.F. |
| EXISTING PERVIOUS | 10,708 S.F. |
| EXISTING IMPERVIOUS | 7,283 S.F. |
| PROPOSED PERVIOUS | 5,194 S.F. |
| PROPOSED IMPERVIOUS | 12,797 S.F. |
| NET INCREASE IMPERVIOUS | 5,514 S.F. |
| PROPOSED PARKING | |
| PR. STANDARD PARKING STALLS | 192 STALLS |
| PR. ADA PARKING STALLS | 6 STALLS |
| TOTAL PR. PARKING STALLS | 198 STALLS |

CONTRACTOR IS REQUIRED TO CONTACT DIGGERS HOTLINE TOLL FREE TO OBTAIN LOCATION OF UNDERGROUND UTILITIES PRIOR TO COMMENCING THE WORK. WISCONSIN STATUTE 182.0715 REQUIRES MIN. OF 3 WORK DAYS NOTICE BEFORE YOU EXCAVATE. **CALL DIGGERS HOTLINE 1-800-242-8511**

NOTE: EXISTING UNDERGROUND UTILITY INFORMATION WAS OBTAINED FROM AVAILABLE RECORDS. THE ENGINEER MAKES NO GUARANTEE AS TO THE ACCURACY OF THIS INFORMATION. VERIFICATION TO THE SATISFACTION OF THE CONTRACTOR OF ALL UNDERGROUND UTILITIES, WHETHER OR NOT SHOWN ON THE PLANS, SHALL BE ASSUMED AS A CONDITION OF THE CONTRACT. THE CONTRACTOR SHALL NOTIFY THE ENGINEER OF ANY DISCREPANCIES BETWEEN LOCATION OF UTILITIES IN THE FIELD AND LOCATIONS SHOWN ON THE PLANS.

ZONING & DEVELOPMENT APPLICATION

Submission Information:

In order for applications to be processed, all required information drawings, application signatures, and fees must be submitted at the time of application. The Zoning Administrator reserves the right to deny any application that is incomplete or that is not accompanied by the required documents and plans.

Project Name: _____ **Date:** _____

Submittal deadline for next Plan Commission meeting: _____

Property Address: _____

| | | |
|-----------|----------------|-----------------|
| Tax Key # | Current Zoning | Proposed Zoning |
|-----------|----------------|-----------------|

Property Owner:

Name

Address

Phone

Email Address

Applicant: Same as Owner

Name

Address

Phone

Email Address

If the applicant is not the owner of record, the applicant must submit a signed letter of authorization along with the application.

Project Description:

→ Current use of the site or tenant space: _____

→ Proposed use of site or tenant space: _____

→ Will there be any exterior changes to the building, site, or signage? Yes No

If yes, a Planning Commission application form and existing and proposed exterior elevations shall be submitted to the Community Services Department for approval. Some projects may be approved at the staff level while others may require Plan Commission approval.

Describe in detail the proposed activities to be conducted or the proposed construction at the subject property, and any accessory activities to be conducted:

Applicant and Owner hereby certify that they have read and understand all the information in this form.

 Applicant Signature 

 Owner Signature

 Date

 Date

Application Checklist (Review Submittal Required):

- Two paper copies and an electronic copy with files in PDF format
- Owners' statement
- Related exhibits (See Plan Commission checklist)
- Application and fees due 14 days prior to Plan Commission meeting for small projects; 30 days for large projects

Parcel 12-050-07-13-004 is in the Historic District

Is this property in Thiensville's Historic District? Yes No

If yes, you must apply for a Certificate of Appropriateness with the Historic Preservation Commission.

VILLAGE OF THIENSVILLE DEVELOPMENT APPLICATION FEE SCHEDULE

| TYPE OF REQUEST | BASE FEE | ✓ | Receipt |
|--|---|---|---------|
| Pre-Application – Phone Consultation | \$25.00 | | |
| Pre-Application Conference/ Conceptual approval before Plan Commission | \$350.00 | | |
| Rezoning Requests*/Parcel Splitting | \$1,000.00 plus consultant rate for time over 6 hours | | |
| SITE PLAN REVIEW | | | |
| Minor Requests (no construction) | \$350.00 plus consultant rate for time over 6 hours | | |
| Minor Site Plan Request | | | |
| Zoning Code Research/Review | | | |
| BSOP Construction (<10,000sf) | \$350.00 plus consultant rate for time over 6 hours | | |
| BSOP Construction (10,000sf – 50,000sf) | \$1,050.00 plus consultant rate for time over 6 hours | | |
| Certified Survey Map | \$525.00 plus consultant rate for time over 3 hours | | |
| Amendment to the Zoning Ordinance (Map or Text)* | \$1,050.00 plus consultant rate for time over 6 hours | | |
| Planned Unit Development Overlay* | \$2,000.00 plus consultant rate for time over 8 hours | | |
| Request for Variance* | \$350.00 plus consultant & legal rates for time over 6 hours | | |
| Conditional Use Permit* | \$750.00 plus consultant rate for time over 4 hours and cost of the public hearing notice | | |
| Special Exception Request | \$350.00 plus consultant & legal rates for time over 6 hours | | |
| Certificate of Appropriateness – Historic Preservation, Residential or Commercial Historic Preservation District | No Charge | | |
| Plan Commission Review (Residential) | No Charge | | |

DATE: _____

TOTAL FEE(S): _____

*Public Hearing required. The costs of Mailing/Delivering and Publication of Notice, Drafting of Ordinance/Resolution to be billed separately by Village Clerk's Office.

The Village will invoice monthly with deposits refunded (if applicable) upon payment of all invoices. Until ALL application fees and the cost of additional review time is paid in full, no rezoning ordinance will take effect, no Plat nor Certified Survey Map will be released for recording, no building permit will be issued nor will any deposits be refunded

CHRIST ALONE EVANGELICAL LUTHERAN CHURCH
247 S. MAIN STREET
THIENSVILLE, WI 53092

March 20, 2025

Village of Thiensville Plan Commission
250 Elm St.
Thiensville, WI 53092

RE: Rezoning and Expansion of Christ Alone Evangelical Church and School – North Campus
247 S. Main St., 221-227 S. Main St., 229 S. Main St., 245 S. Main St., and 211 S. Main St.

Dear Plan Commissioners:

Enclosed please find the following in support of our application for rezoning and expansion of Christ Alone Evangelical Lutheran Church and School located at 247 S. Main Street:

- Site Plan (including expansion to 221-227 S. Main St., 229 S. Main St., 245 S. Main St. and 211 S. Main St.);
- Building elevations;
- Floor plans;
- Conceptual Renderings / Material Visuals
- Landscape plan;
- Signage elevations;
- Photometric/dispersion plan;
- Lighting cut-sheets;
- Preliminary civil engineering;
- Certified Survey Map;
- Rezoning exhibit

Zoning: The 4.902 acre site is currently zoned I-1, B-4 and PDO. We are requesting that the entire site be zoned I-1. We also request removal of the northerly parcel at 211 S. Main Street from an existing PDO.

Building Uses: Church, school (and general office uses associated therewith) and accessory garage/maintenance building.

Building Size, Floor Area Ratio:

| Building Footprint SF | FAR |
|-----------------------|-------|
| 78,220 | 36.6% |

Building and Parking Setbacks and Offsets: As set forth in the tables at the end of this document.

Project and Architecture: The project involves the demolition of existing single-story buildings at the property to create a new campus plan for Christ Alone Evangelical Lutheran Church North Campus. The proposed plan includes a new 27,750 SF addition to the existing school building, a new 10,550 SF addition to the existing Church building, expanded parking and new drive lanes, and a new 750 SF maintenance garage. The setbacks are indicated on the attached site plan. All proposed new buildings will be single-story slab on grade structures. The height of the proposed school addition is 26'-8". The height of the proposed church addition is 32'-8". The height of the garage is 17'-4". The exterior materials for the school addition include brick veneer to match the existing school, precast wall panels, prefinished aluminum windows and doors, and prefinished metal roof coping. The exterior materials for the church addition include stone veneer to match the existing church, architectural precast accents, fiber cement siding to match the color of siding on the existing church, prefinished aluminum windows and doors, and prefinished metal roof coping. The garage will have fiber cement siding to match the church addition. The roof on the school will be EPDM. The roof on the church will be dimensional asphalt shingles on sloped roofs and EPDM on low-slope (flat) roofs. The roof on the garage will be dimensional asphalt shingles on the sloped roof to match the church addition.

The maintenance garage building is included in building footprint and FAR calculations above.

Parking & Access: We are proposing a total of 198 parking spaces, including 6 ADA stalls, while the existing site, which includes all three current properties, has 145 stalls for an increase of 53 total stalls. The proposed property use includes a church and school which will have offsetting peak uses. As such, the required parking count has been defined as the largest of the two uses at 1 space per 3 church seats, or 117 spaces. Parking areas will be accessible from both Main Street and Division Street, with internal drive aisle. Pavement will be striped with pedestrian walkways along accessible routes and the building. Expansion of existing permission from the utility company for parking stalls located in the right-of-way along the western property line is in progress.

Landscaping: A preliminary landscaping plan is enclosed. Based on recommendations from the Police Department, the intent is to minimize foliage and landscape screening for safety and security reasons. We are proposing approximately 22.6% open space. We are requesting approval for a minimum of 8.8% of the parking lot to be landscaped with islands as shown on the enclosed plans and approval for parking lot shading as shown on the enclosed plans. The landscaping plan is designed to avoid interference with pedestrian sight lines and minimize maintenance and snow removal costs for parking areas that are primarily utilized on Sunday mornings.

Signage: We are requesting approval to relocate the existing monument sign to the location shown on the enclosed site plan adjacent to the main drive lane. Additionally, we request approval for 2 wayfinding and directional signage within the paved areas as shown on the enclosed plans and depicted in the enclosed renderings.

Building and Site Lighting: The site will be illuminated with 16, sixteen foot (16') high, cut-off type light fixtures on poles with concrete bases (total combined height of poles and bases not to exceed 18.5'). 16 poles are new, 0 are existing. In addition, 15 new and 8 existing LED cylinder pendant downlights, 17 new and 8 existing LED wall sconces, and 15 LED linear adjustable canopy lights will be installed on the building along with landscape lighting in conformance with Village code. A dispersion plan and lighting fixture specifications are enclosed.

Refuse: Existing garbage and refuse containers shall be screened from view from streets and adjacent sites by an existing trash enclosure located on the west side of the existing site.

Historic District: We are pursuing approvals from the Historic Preservation Commission with respect to the maintenance garage building.

Water: The project is served by municipal water connected to the public water main in Main Street. We are proposing to abandon two (2) existing wells and well building located on the northerly portion of the site.

Sanitary: The project is served by municipal sewer by connecting to the public sanitary sewer located along the west side of Main Street.

Utilities: Utilities shall be primarily underground. Any above ground facilities (such as transformers or pedestals) shall be appropriately screened.

Certified Survey Map: We request approval of the enclosed Certified Survey Map to combine the parcels.

Operational Information: Hours of operation will be consistent with typical operations of religious and school uses, with peak Church attendance occurring on Sunday mornings.

Stormwater Management: The proposed site will require stormwater management with the increased impervious areas associated with the site. Stormwater management requirements will be met by the addition of an underground stormwater management device. The device will manage runoff for both water quality and quantity control. Ultimately, discharge will be reduced to meet local, WDNR, and MMSD requirements, and will discharge to the storm sewer within Main Street, meeting existing conditions.

Departures from Code: We are requesting approval for certain departures from code as follows:

| | Proposed | Standards per Ordinance (I-1) |
|-------------------------|---|---|
| Building Offset Street: | 25.6 ft (Division Street Existing Bldg) 19.2 ft (Main Street, Existing Bldg) 20.5 ft (Main Street, Proposed Bldg) | 40 feet (Division Street) 32 feet (Main Street, 20% reduction per 17.0605) |

Additional Information:

| | Proposed | Standards per Ordinance (I-1) |
|----------------------------|-------------------|-------------------------------|
| Lot Area: | 213,518 sf | 15,000 sf (minimum) |
| Lot Width: | 505 +/- 1ft | 100 1ft (minimum) |
| Building Height: | 32 feet 7 inches | 35 feet (maximum) |
| Open Space: | 48,198 sf (22.6%) | |
| Building Offset Side Yard: | 15 feet | 15 feet |

We are looking forward to working with the Village on this expansion project. Should you have any questions, please call me at 262.242.4710. Thank you.

Sincerely,

CHRIST ALONE EVANGELICAL LUTHERAN CHURCH

/s/

Geoff Grossman
Parish Administrator

Enclosures

PLAN COMMISSION APPLICATION

Submission Information:
 A complete application along with the appropriate fees shall be submitted by the deadline stated on the meeting schedule to the Village Clerk In order for an application to be considered complete, the application shall include the required number of site plans/maps, and all of the necessary supporting information as indicated on the Project Review Checklist. The applicant is responsible to pay planner charges after a first half hour of planner time. Owner, architect, builder or owner’s representative must attend the Plan Commission meeting for action to be taken. Work cannot begin until Plan Commission approval and paid and approved building permit.

Property Address: Christ Alone - 247 S. Main St., 221-227 S. Main St., 229 S. Main St., 211 S. Main St., North Campus and 245 S. Main St.

12-050-07-11-000, 12-050-07-13-002,
 Tax Key # and 12-050-07-13-004

I-1, B-4, and PDO (lapsed)
 Current Zoning

Property Owner:

Geoff Grossman, Parish Administrator

Name Christ Alone Lutheran School
247 S. Main St. Thiensville, WI 53092

Address

(262) 242-4710

Phone

geoff_grossman@christalnewels.org

Email Address

Applicant: Same as Owner

Name

Address

Phone

Email Address

Project Description:

Please describe your project in detail. Include details about height and dimensions, color, materials used, and setbacks from the street and property lines. Provide any information that you believe will assist staff in reviewing and approving your request.

The project involves the demolition of existing single story buildings at the property to create a new campus plan for Christ Alone Lutheran School North Campus. The proposed plan includes a new 27,750 SF addition to the existing school building, a new 10,550 SF addition to the existing Church building, expanded parking and new drive lanes, and a new 750 SF maintenance garage. The setbacks are indicated on the attached site plan. All proposed new buildings will be single-story slab on grade structures. The height of the proposed school addition is 26'-8". The height of the proposed church addition is 32'-8". The height of the garage is 17'-4". The exterior materials for the school addition include brick veneer to match the existing school, precast wall panels, prefinished aluminum windows and doors, and prefinished metal roof coping. The exterior materials for the church addition include stone veneer to match the existing church, architectural precast accents, fiber cement siding to match the color of siding on the existing church, prefinished aluminum windows and doors, and prefinished metal roof coping. The garage will have fiber cement siding to match the church addition. The roof on the school will be EPDM. The roof on the church will be dimensional asphalt shingles on sloped roofs and EPDM on low-slope (flat) roofs. The roof on the garage will be dimensional asphalt shingles on the sloped roof to match the church addition. See attached Owner narrative for more information.


 Applicant Signature

3/20/2025
 Date

Planner Fee Schedule: The Village provides the first half hour of the Village Planner’s services. Any additional plan review time is billed at \$130.00/hr.

Application Checklist: *Two paper copies and an electronic copy with files in PDF format (plan size 11X17) must be submitted for all applicable items below for planner review and the Plan Commission packet.*

Submit scaled site plan with proposed location and setbacks with accurate dimensions indicating the property size, its relationship to surrounding properties, existing topography, key natural features and show the location of all existing and proposed:

| | |
|--|---|
| A. Structures, showing all entrances | K. Dumpster location and screening |
| B. Driveways & street access | L. Location, color, message, dimensions and materials of all signs |
| C. Parking areas | M. Location, size and character of dedicated or private open space |
| D. Walkways | N. Location of sanitary sewer, storm sewer, water mains and services and storm water detention facilities |
| E. Existing landscaping | O. Floor plan of building or addition |
| F. Abutting public and private streets | |
| G. Public easements | |
| H. Surrounding land uses and zoning | |
| I. Retaining walls | |
| J. Decorative accessories | |

Storm water management plan.

Completed building permit application (including two full size plan sets with state stamp for commercial and multi-family). N/A - Building Drawings are concept plans at this time. Not applying for Building Permit yet.

Grading plan showing existing and finished grades.

Professionally prepared landscape plan.

Lighting plan; photometric plan, type of fixtures, wattage and location and height of lighting structures.

Topographic data or pertinent grade elevations, if necessary, for proper remodeling of existing buildings showing finished exterior treatment.

Colored elevations of proposed buildings, structures and fencing, or of proposed remodeling of existing buildings, showing finished exterior treatment and a listing of building materials.

Is this property in Thiensville’s Historic District? Yes No

If yes, you must apply for a Certificate of Appropriateness with the Historic Preservation Commission. Complete the COA application. Attendance at HPC meeting is required.

**All Commercial and Multi-Family projects including any change of occupancy, change of use, or construction/alteration must be submitted to the Southern Ozaukee Fire Department for review, approval, and inspections.*

Village Staff Review

Application Complete. Items needed: _____

Submitted to Village Planner on _____ Approved by planner on _____

Historic Preservation Approval (if needed) on _____

Additional Remarks/Conditions:

Village Staff Signature

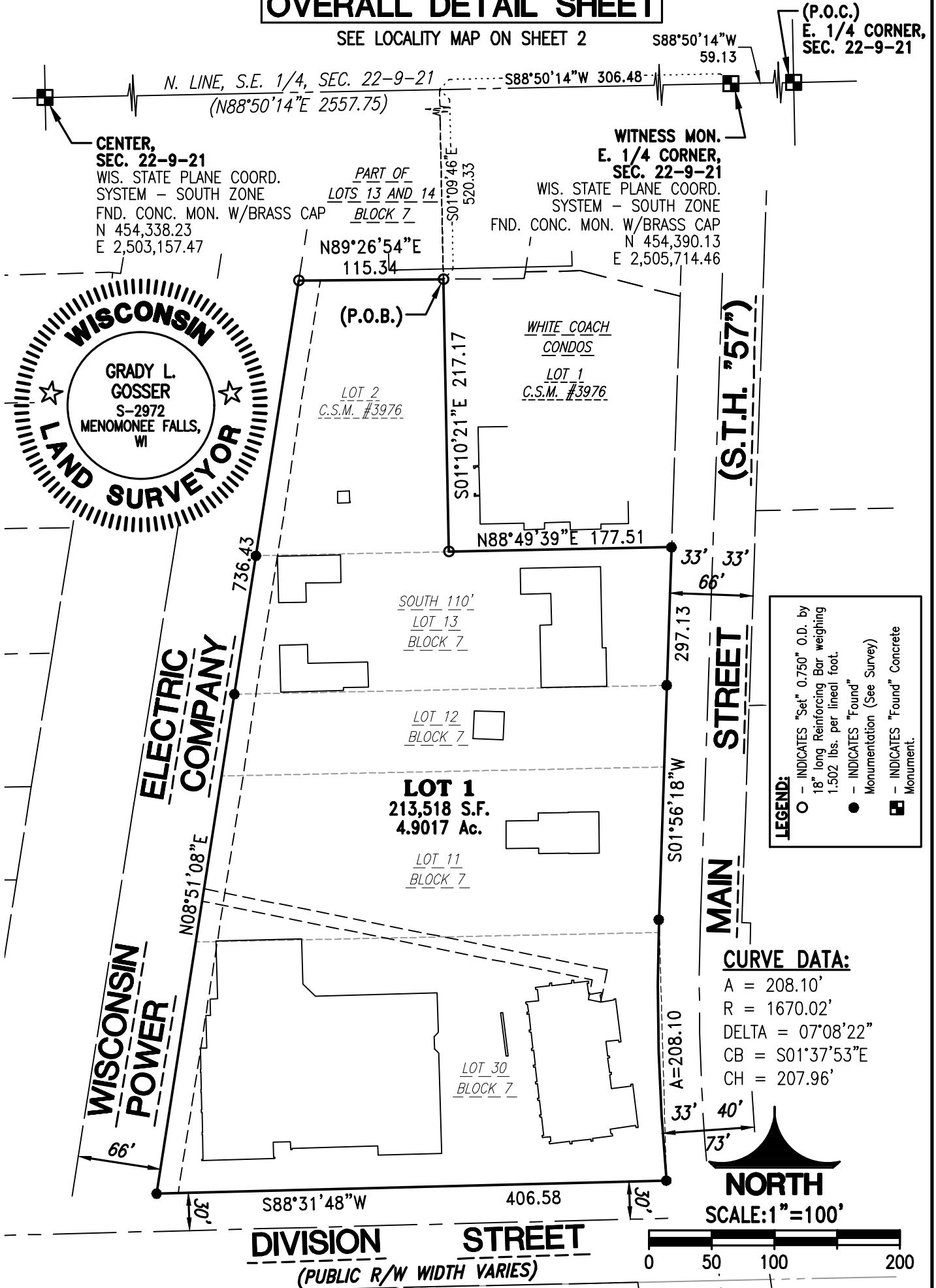
Date

CERTIFIED SURVEY MAP NO. _____

BEING A CONSOLIDATION OF LOTS 11, 12 AND 30 AND THE SOUTH 110 FEET OF LOT 13, BLOCK 7, ASSESSOR'S PLAT, VILLAGE OF THIENSVILLE AND LOT 2 OF CERTIFIED SURVEY MAP NO. 3976, ALL IN THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 22, TOWN 9 NORTH, RANGE 21 EAST, IN THE VILLAGE OF THIENSVILLE, OZAUKEE COUNTY, WISCONSIN.

OVERALL DETAIL SHEET

SEE LOCALITY MAP ON SHEET 2



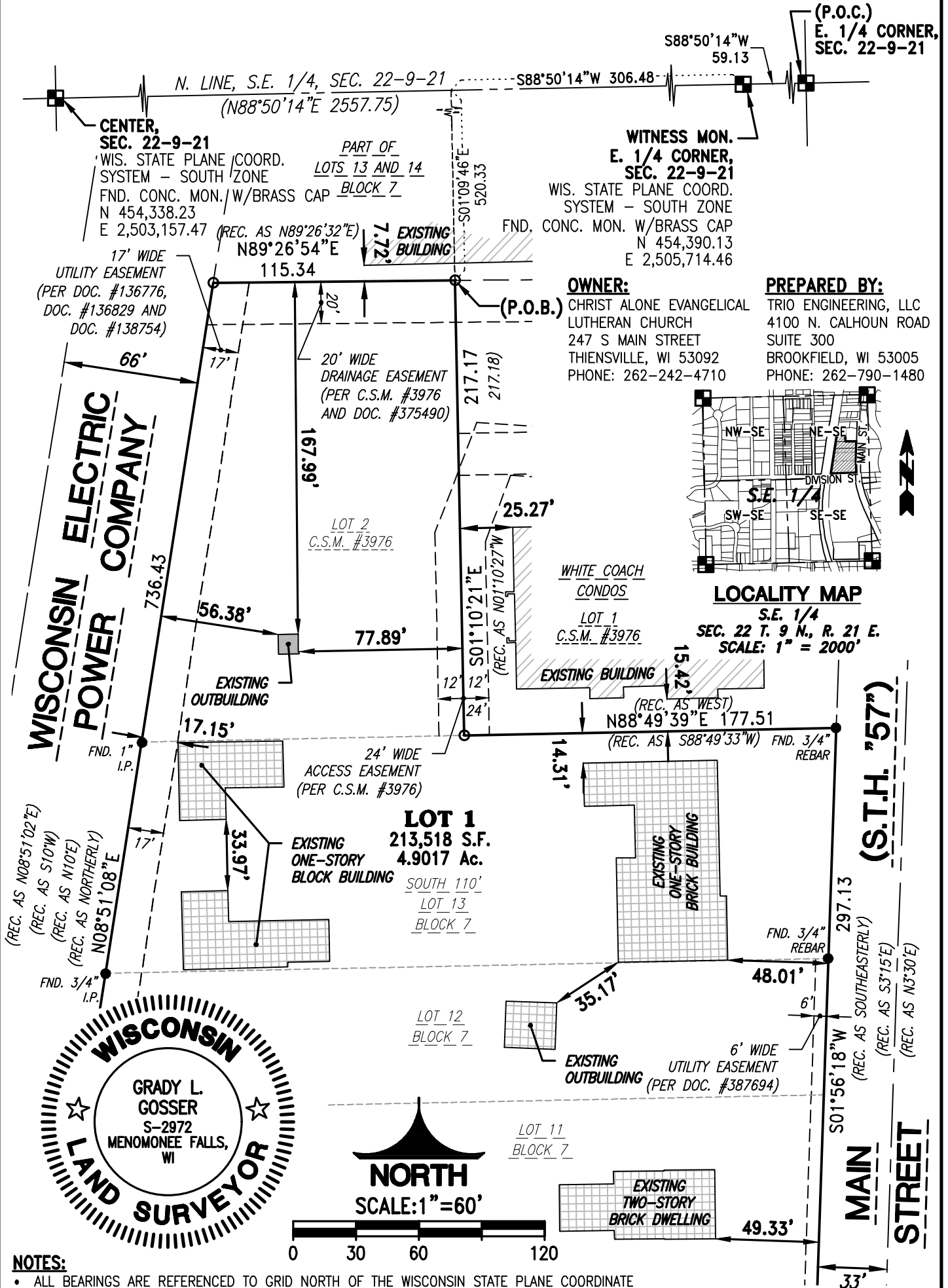
X:\2023\23-002-1092 Christ Alone NORTH Campus - Thiensville\Drawings\Survey\CSM\530CSM01.dwg

DRAFTED THIS 18TH DAY OF MARCH, 2025
 THIS INSTRUMENT WAS DRAFTED BY GRADY L. GOSSER, S-2972

JOB NO. 23-002-1092-01
 SHEET 1 OF 5

CERTIFIED SURVEY MAP NO. _____

BEING A CONSOLIDATION OF LOTS 11, 12 AND 30 AND THE SOUTH 110 FEET OF LOT 13, BLOCK 7, ASSESSOR'S PLAT, VILLAGE OF THIENSVILLE AND LOT 2 OF CERTIFIED SURVEY MAP NO. 3976, ALL IN THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 22, TOWN 9 NORTH, RANGE 21 EAST, IN THE VILLAGE OF THIENSVILLE, OZAUKEE COUNTY, WISCONSIN.



NOTES:

- ALL BEARINGS ARE REFERENCED TO GRID NORTH OF THE WISCONSIN STATE PLANE COORDINATE SYSTEM, SOUTH ZONE (NAD-83/2011), IN WHICH THE NORTH LINE OF THE S.E. 1/4 OF SECTION 22, TOWN 9 NORTH, RANGE 21 EAST, BEARS N88°50'14"E.

DRAFTED THIS 18TH DAY OF MARCH, 2025
 THIS INSTRUMENT WAS DRAFTED BY GRADY L. GOSSER, S-2972

JOB NO. 23-002-1092-01
 SHEET 2 OF 5

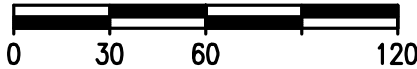
X:\2023\23-002-1092 Christ Alone NORTH Campus - Thiensville\Drawings\Survey\CSM\530CSM01.dwg

CERTIFIED SURVEY MAP NO. _____

BEING A CONSOLIDATION OF LOTS 11, 12 AND 30 AND THE SOUTH 110 FEET OF LOT 13, BLOCK 7, ASSESSOR'S PLAT, VILLAGE OF THIENSVILLE AND LOT 2 OF CERTIFIED SURVEY MAP NO. 3976, ALL IN THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 22, TOWN 9 NORTH, RANGE 21 EAST, IN THE VILLAGE OF THIENSVILLE, OZAUKEE COUNTY, WISCONSIN.

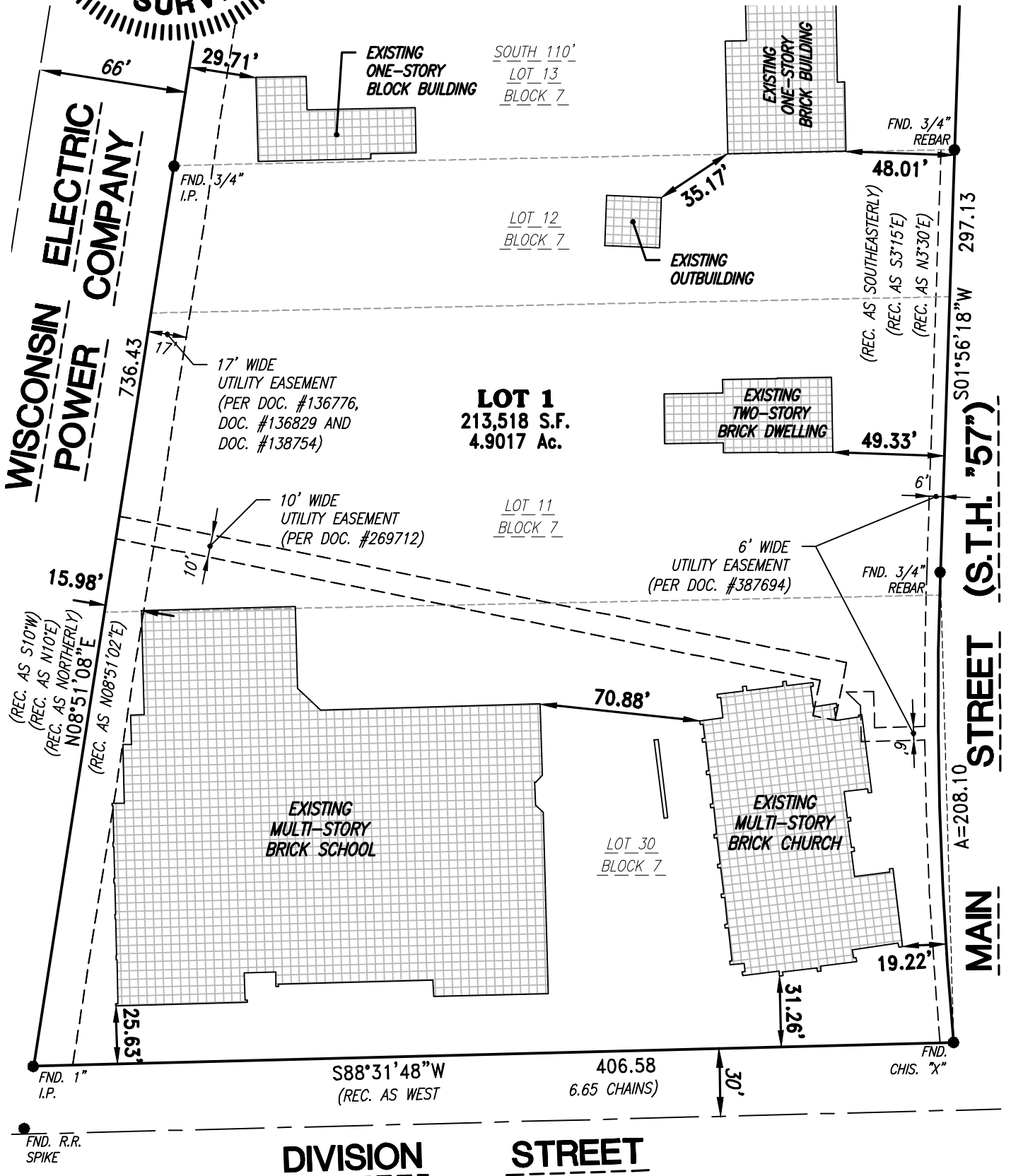


NORTH



CURVE DATA:

A = 208.10'
 R = 1670.02'
 DELTA = 07°08'22"
 CB = S01°37'53"E
 CH = 207.96'



X:\2023\23-002-1092 Christ Alone NORTH Campus - Thiensville Drawings Survey\CSM\530CSM01.dwg

DRAFTED THIS 18TH DAY OF MARCH, 2025
 THIS INSTRUMENT WAS DRAFTED BY GRADY L. GOSSER, S-2972

JOB NO. 23-002-1092-01
 SHEET 3 OF 5

CERTIFIED SURVEY MAP NO. _____

BEING A CONSOLIDATION OF LOTS 11, 12 AND 30 AND THE SOUTH 110 FEET OF LOT 13, BLOCK 7, ASSESSOR'S PLAT, VILLAGE OF THIENSVILLE AND LOT 2 OF CERTIFIED SURVEY MAP NO. 3976, ALL IN THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 22, TOWN 9 NORTH, RANGE 21 EAST, IN THE VILLAGE OF THIENSVILLE, OZAUKEE COUNTY, WISCONSIN.

CORPORATE OWNER'S CERTIFICATE:

Christ Alone Evangelical Lutheran Church, a Corporation duly organized and existing under and by virtue of the laws of the State of Wisconsin, does hereby certify that said Corporation has caused the land described on this map to be surveyed, divided and mapped as represented on this map in accordance with the provisions of Chapter 236 of the Wisconsin Statutes, and the Village of Thiensville Subdivision Regulations. I also certify that this Certified Survey Map is required to be submitted to the Village of Thiensville for approval.

Dated this _____ day of _____, 20____.

Geoff Grossman, Parish Administrator

STATE OF WISCONSIN)
) ss
COUNTY OF)

Personally came before me this _____ day of _____, 20____, Geoff Grossman, Parish Administrator of the above named Corporation, to me known to be the person who executed the foregoing instrument and acknowledged the same.

Print Name: _____
Notary Public, _____ County, WI
My commission expires: _____

VILLAGE OF THIENSVILLE PLANNING COMMISSION APPROVAL:

This Certified Survey Map is hereby approved by the Planning Commission of the Village of Thiensville on this day of _____, 2025.

John R. Rosing, Chairman

Colleen Landisch-Hansen, Village Clerk

VILLAGE OF THIENSVILLE BOARD APPROVAL:

This Certified Survey Map, being a division of Lots 11, 12 and 30 and the South 110 feet of Lot 13, Block 7, Assessor's Plat, Village of Thiensville and Lot 2 of Certified Survey Map No. 3976, all in the Northeast 1/4 of the Southeast 1/4 of Section 22, Town 9 North, Range 21 East, in the Village of Thiensville, Ozaukee County, Wisconsin, having been approved by the Planning Commission being the same, is hereby approved by the Village of Thiensville on this _____ day of _____, 2025.

John R. Rosing, Village President

Colleen Landisch-Hansen, Village Clerk

DRAFTED THIS 18th DAY OF MARCH, 2025

THIS INSTRUMENT WAS DRAFTED BY GRADY L. GOSSER, S-2972

Job. No. 23-002-1092-01

SHEET 5 OF 5

X:\2023\23-002-1092 Christ Alone NORTH Campus - Thiensville\Documents\Survey\530-Certified Survey Map\CSM-Word Pages.doc

November 6, 2023

2023 CAPITAL FINANCING PLAN:

Village of Thiensville, WI



Prepared by:

Ehlers
N19W24400 Riverwood Drive,
Suite 100
Waukesha, WI 53188

Advisors:

Brian Roemer
Senior Municipal Advisor
Lisa Trebatoski
Associate Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

Table 1 Existing G.O. Debt Base Case

Village of Thiensville, WI

| Year Ending | Existing Debt | | | | | | | Year Ending |
|-------------|--------------------------|--------------|---------------|--------------|---------------------------|----------------------|-----------------------------|-------------|
| | Total G.O. Debt Payments | Less: TID #2 | Less: Premium | Net Tax Levy | Equalized Value (TID OUT) | Tax Rate Per \$1,000 | Annual Taxes \$300,000 Home | |
| 2023 | 746,020 | (184,233) | (202,770) | 359,017 | 446,937,100 | \$0.80 | \$240.98 | 2023 |
| 2024 | 134,930 | 0 | (134,930) | 0 | 480,663,200 | \$0.00 | \$0.00 | 2024 |
| 2025 | 329,930 | (287,595) | | 42,335 | 490,371,315 | \$0.09 | \$25.90 | 2025 |
| 2026 | 324,080 | (282,645) | | 41,435 | 500,275,507 | \$0.08 | \$24.85 | 2026 |
| 2027 | 318,230 | (277,695) | | 40,535 | 510,379,738 | \$0.08 | \$23.83 | 2027 |
| 2028 | 312,380 | (272,745) | | 39,635 | 520,688,048 | \$0.08 | \$22.84 | 2028 |
| 2029 | 306,530 | (267,795) | | 38,735 | 531,204,558 | \$0.07 | \$21.88 | 2029 |
| 2030 | 300,680 | (262,845) | | 37,835 | 541,933,473 | \$0.07 | \$20.94 | 2030 |
| 2031 | 294,830 | (257,895) | | 36,935 | 552,879,084 | \$0.07 | \$20.04 | 2031 |
| 2032 | 288,980 | (252,945) | | 36,035 | 564,045,767 | \$0.06 | \$19.17 | 2032 |
| 2033 | 283,130 | (247,995) | | 35,135 | 575,437,987 | \$0.06 | \$18.32 | 2033 |
| 2034 | 277,280 | (243,045) | | 34,235 | 587,060,300 | \$0.06 | \$17.49 | 2034 |
| 2035 | 271,430 | (238,095) | | 33,335 | 598,917,352 | \$0.06 | \$16.70 | 2035 |
| 2036 | 265,580 | (233,145) | | 32,435 | 611,013,885 | \$0.05 | \$15.93 | 2036 |
| 2037 | 364,730 | (333,195) | | 31,535 | 623,354,736 | \$0.05 | \$15.18 | 2037 |
| 2038 | 480,580 | (459,960) | | 20,620 | 635,944,839 | \$0.03 | \$9.73 | 2038 |
| 2039 | 477,405 | (477,405) | | 0 | 648,789,229 | \$0.00 | \$0.00 | 2039 |
| 2040 | 473,703 | (473,703) | | 0 | 661,893,041 | \$0.00 | \$0.00 | 2040 |
| 2041 | 459,463 | (459,463) | | 0 | 675,261,515 | \$0.00 | \$0.00 | 2041 |
| 2042 | 0 | 0 | | 0 | 688,899,997 | \$0.00 | \$0.00 | 2042 |
| Total | 5,963,870 | (5,328,165) | (134,930) | 500,775 | | | | Total |

Notes:

Legend:


 Represents +/- 25% Change over previous year

Table 2 Capital Improvements Financing Plan

Village of Thiensville, WI

| | 2024 | | 2026 | | 2028 | | 2030 | | 2032 | |
|-----------------------------|----------------|----------------------|----------------|----------------------|----------------|----------------------|----------------|----------------------|----------------|----------------------|
| | G.O. Notes | Roads (Levy) Portion | G.O. Notes | Roads (Levy) Portion | G.O. Notes | Roads (Levy) Portion | G.O. Notes | Roads (Levy) Portion | G.O. Notes | Roads (Levy) Portion |
| CIP Projects ¹ | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Estimated Issuance Expenses | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| TOTAL TO BE FINANCED | 612,500 | 612,500 | 612,500 | 612,500 | 612,500 | 612,500 | 612,500 | 612,500 | 612,500 | 612,500 |
| Estimated Interest Earnings | | | | | | | | | | |
| Assumed spend down (months) | 5.00% 3 | (7,500) | 5.00% 3 | (7,500) | 5.00% 3 | (7,500) | 5.00% 3 | (7,500) | 5.00% 3 | (7,500) |
| Rounding | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| NET BOND SIZE | 605,000 | 605,000 | 605,000 | 605,000 | 605,000 | 605,000 | 605,000 | 605,000 | 605,000 | 605,000 |

Notes:

1) Project Total Estimates

Table 3

Allocation of Debt Service - 2024 G.O. Notes

Village of Thiensville, WI

| Year Ending | Roads (Levy) Portion | | | |
|--------------|----------------------|------------------------|----------------|----------------|
| | Principal | Est. Rate ¹ | Interest | Total |
| 2024 | | | | 0 |
| 2025 | 0 | 5.75% | 46,383 | 46,383 |
| 2026 | 75,000 | 5.75% | 34,788 | 109,788 |
| 2027 | 75,000 | 5.75% | 30,475 | 105,475 |
| 2028 | 75,000 | 5.75% | 26,163 | 101,163 |
| 2029 | 75,000 | 5.75% | 21,850 | 96,850 |
| 2030 | 80,000 | 5.75% | 17,538 | 97,538 |
| 2031 | 80,000 | 5.75% | 12,938 | 92,938 |
| 2032 | 85,000 | 5.75% | 8,338 | 93,338 |
| 2033 | 60,000 | 5.75% | 3,450 | 63,450 |
| Total | 605,000 | | 201,921 | 806,921 |

| Year Ending | Totals | | |
|--------------|------------------|----------------|----------------|
| | Principal (10/1) | Interest | Total |
| 2024 | 0 | 0 | 0 |
| 2025 | 0 | 46,383 | 46,383 |
| 2026 | 75,000 | 34,788 | 109,788 |
| 2027 | 75,000 | 30,475 | 105,475 |
| 2028 | 75,000 | 26,163 | 101,163 |
| 2029 | 75,000 | 21,850 | 96,850 |
| 2030 | 80,000 | 17,538 | 97,538 |
| 2031 | 80,000 | 12,938 | 92,938 |
| 2032 | 85,000 | 8,338 | 93,338 |
| 2033 | 60,000 | 3,450 | 63,450 |
| Total | 605,000 | 201,921 | 806,921 |

Notes:

1) Estimated Rate assumes recent sale plus 75 bps (or 0.75%).

Table 4

Allocation of Debt Service - 2026 G.O. Notes

Village of Thiensville, WI

| Year Ending | Roads (Levy) Portion | | | |
|--------------|----------------------|-----------|----------------|----------------|
| | Principal | Est. Rate | Interest | Total |
| 2024 | | | | 0 |
| 2025 | | | | 0 |
| 2026 | | | | 0 |
| 2027 | 0 | 6.25% | 50,417 | 50,417 |
| 2028 | 75,000 | 6.25% | 37,813 | 112,813 |
| 2029 | 75,000 | 6.25% | 33,125 | 108,125 |
| 2030 | 75,000 | 6.25% | 28,438 | 103,438 |
| 2031 | 75,000 | 6.25% | 23,750 | 98,750 |
| 2032 | 80,000 | 6.25% | 19,063 | 99,063 |
| 2033 | 75,000 | 6.25% | 14,063 | 89,063 |
| 2034 | 75,000 | 6.25% | 9,375 | 84,375 |
| 2035 | 75,000 | 6.25% | 4,688 | 79,688 |
| Total | 605,000 | | 220,729 | 825,729 |

| Year Ending | Totals | | |
|--------------|------------------|----------------|----------------|
| | Principal (10/1) | Interest | Total |
| 2024 | 0 | 0 | 0 |
| 2025 | 0 | 0 | 0 |
| 2026 | 0 | 0 | 0 |
| 2027 | 0 | 50,417 | 50,417 |
| 2028 | 75,000 | 37,813 | 112,813 |
| 2029 | 75,000 | 33,125 | 108,125 |
| 2030 | 75,000 | 28,438 | 103,438 |
| 2031 | 75,000 | 23,750 | 98,750 |
| 2032 | 80,000 | 19,063 | 99,063 |
| 2033 | 75,000 | 14,063 | 89,063 |
| 2034 | 75,000 | 9,375 | 84,375 |
| 2035 | 75,000 | 4,688 | 79,688 |
| Total | 605,000 | 220,729 | 825,729 |

Notes:

- 1) Estimated Rate assumes previous proposed issuance plus 50 bps (0.50%).

Table 5

Allocation of Debt Service - 2028 G.O. Notes

Village of Thiensville, WI

| Year Ending | Roads (Levy) Portion | | | | Year Ending | Totals | | |
|--------------|----------------------|-----------|----------------|----------------|--------------|------------------|----------------|----------------|
| | Principal | Est. Rate | Interest | Total | | Principal (10/1) | Interest | Total |
| 2024 | | | | 0 | 2024 | 0 | 0 | 0 |
| 2025 | | | | 0 | 2025 | 0 | 0 | 0 |
| 2026 | | | | 0 | 2026 | 0 | 0 | 0 |
| 2027 | | | | 0 | 2027 | 0 | 0 | 0 |
| 2028 | | | | 0 | 2028 | 0 | 0 | 0 |
| 2029 | 0 | 6.75% | 54,450 | 54,450 | 2029 | 0 | 54,450 | 54,450 |
| 2030 | 20,000 | 6.75% | 40,838 | 60,838 | 2030 | 20,000 | 40,838 | 60,838 |
| 2031 | 20,000 | 6.75% | 39,488 | 59,488 | 2031 | 20,000 | 39,488 | 59,488 |
| 2032 | 20,000 | 6.75% | 38,138 | 58,138 | 2032 | 20,000 | 38,138 | 58,138 |
| 2033 | 20,000 | 6.75% | 36,788 | 56,788 | 2033 | 20,000 | 36,788 | 56,788 |
| 2034 | 110,000 | 6.75% | 35,438 | 145,438 | 2034 | 110,000 | 35,438 | 145,438 |
| 2035 | 120,000 | 6.75% | 28,013 | 148,013 | 2035 | 120,000 | 28,013 | 148,013 |
| 2036 | 150,000 | 6.75% | 19,913 | 169,913 | 2036 | 150,000 | 19,913 | 169,913 |
| 2037 | 145,000 | 6.75% | 9,788 | 154,788 | 2037 | 145,000 | 9,788 | 154,788 |
| Total | 605,000 | | 302,850 | 907,850 | Total | 605,000 | 302,850 | 907,850 |

Notes:

1) Estimated Rate assumes previous proposed issuance plus 50 bps (0.50%).

Table 6 Allocation of Debt Service - 2030 G.O. Notes

Village of Thiensville, WI

| Year Ending | Roads (Levy) Portion | | | |
|-------------|----------------------|-----------|----------|---------|
| | Principal | Est. Rate | Interest | Total |
| 2024 | | | | 0 |
| 2025 | | | | 0 |
| 2026 | | | | 0 |
| 2027 | | | | 0 |
| 2028 | | | | 0 |
| 2029 | | | | 0 |
| 2030 | | | | 0 |
| 2031 | 0 | 7.00% | 56,467 | 56,467 |
| 2032 | 20,000 | 7.00% | 42,350 | 62,350 |
| 2033 | 20,000 | 7.00% | 40,950 | 60,950 |
| 2034 | 20,000 | 7.00% | 39,550 | 59,550 |
| 2035 | 20,000 | 7.00% | 38,150 | 58,150 |
| 2036 | 85,000 | 7.00% | 36,750 | 121,750 |
| 2037 | 85,000 | 7.00% | 30,800 | 115,800 |
| 2038 | 165,000 | 7.00% | 24,850 | 189,850 |
| 2039 | 190,000 | 7.00% | 13,300 | 203,300 |
| Total | 605,000 | | 323,167 | 928,167 |

| Year Ending | Totals | | |
|-------------|------------------|----------|---------|
| | Principal (10/1) | Interest | Total |
| 2024 | 0 | 0 | 0 |
| 2025 | 0 | 0 | 0 |
| 2026 | 0 | 0 | 0 |
| 2027 | 0 | 0 | 0 |
| 2028 | 0 | 0 | 0 |
| 2029 | 0 | 0 | 0 |
| 2030 | 0 | 0 | 0 |
| 2031 | 0 | 56,467 | 56,467 |
| 2032 | 20,000 | 42,350 | 62,350 |
| 2033 | 20,000 | 40,950 | 60,950 |
| 2034 | 20,000 | 39,550 | 59,550 |
| 2035 | 20,000 | 38,150 | 58,150 |
| 2036 | 85,000 | 36,750 | 121,750 |
| 2037 | 85,000 | 30,800 | 115,800 |
| 2038 | 165,000 | 24,850 | 189,850 |
| 2039 | 190,000 | 13,300 | 203,300 |
| Total | 605,000 | 323,167 | 928,167 |

Notes:

1) Estimated Rate assumes previous proposed issuance plus 25 bps (0.25%).

Table 7 Allocation of Debt Service - 2032 G.O. Notes

Village of Thiensville, WI

| Year Ending | Roads (Levy) Portion | | | |
|-------------|----------------------|-----------|----------|---------|
| | Principal | Est. Rate | Interest | Total |
| 2024 | | | | 0 |
| 2025 | | | | 0 |
| 2026 | | | | 0 |
| 2027 | | | | 0 |
| 2028 | | | | 0 |
| 2029 | | | | 0 |
| 2030 | | | | 0 |
| 2031 | | | | 0 |
| 2032 | | | | 0 |
| 2033 | 0 | 7.25% | 58,483 | 58,483 |
| 2034 | 15,000 | 7.25% | 43,863 | 58,863 |
| 2035 | 15,000 | 7.25% | 42,775 | 57,775 |
| 2036 | 15,000 | 7.25% | 41,688 | 56,688 |
| 2037 | 30,000 | 7.25% | 40,600 | 70,600 |
| 2038 | 100,000 | 7.25% | 38,425 | 138,425 |
| 2039 | 100,000 | 7.25% | 31,175 | 131,175 |
| 2040 | 165,000 | 7.25% | 23,925 | 188,925 |
| 2041 | 165,000 | 7.25% | 11,963 | 176,963 |
| Total | 605,000 | | 332,896 | 937,896 |

| Year Ending | Totals | | |
|-------------|------------------|----------|---------|
| | Principal (10/1) | Interest | Total |
| 2024 | 0 | 0 | 0 |
| 2025 | 0 | 0 | 0 |
| 2026 | 0 | 0 | 0 |
| 2027 | 0 | 0 | 0 |
| 2028 | 0 | 0 | 0 |
| 2029 | 0 | 0 | 0 |
| 2030 | 0 | 0 | 0 |
| 2031 | 0 | 0 | 0 |
| 2032 | 0 | 0 | 0 |
| 2033 | 0 | 58,483 | 58,483 |
| 2034 | 15,000 | 43,863 | 58,863 |
| 2035 | 15,000 | 42,775 | 57,775 |
| 2036 | 15,000 | 41,688 | 56,688 |
| 2037 | 30,000 | 40,600 | 70,600 |
| 2038 | 100,000 | 38,425 | 138,425 |
| 2039 | 100,000 | 31,175 | 131,175 |
| 2040 | 165,000 | 23,925 | 188,925 |
| 2041 | 165,000 | 11,963 | 176,963 |
| Total | 605,000 | 332,896 | 937,896 |

Notes:

1) Estimated Rate assumes previous proposed issuance plus 25 bps (0.25%).

Table 8
Financing Plan Tax Impact

Village of Thiensville, WI

| Year Ending | Existing Debt | | | | | | | | Proposed Debt | | | | | | | | | | Year Ending | |
|--------------|---------------------|--------------------|------------------|-----------------------|-----------------------------|---------------------------|----------------------|-----------------------------|--|--|--|--|--|-----------------------------|-----------------------------|---------------------------------|-----------------------------|---------------------------------------|--------------|------|
| | Total Debt Payments | Less: TID #2 | Less: Premium | Net Debt Service Levy | Change From Prior Year Levy | Equalized Value (TID OUT) | Tax Rate Per \$1,000 | Annual Taxes \$300,000 Home | 2024 G.O. Notes 605,000 Dated: 6/1/2024 Total Prin. & Int. | 2026 G.O. Notes 605,000 Dated: 6/1/2026 Total Prin. & Int. | 2028 G.O. Notes 605,000 Dated: 6/1/2028 Total Prin. & Int. | 2030 G.O. Notes 605,000 Dated: 6/1/2030 Total Prin. & Int. | 2032 G.O. Notes 605,000 Dated: 6/1/2032 Total Prin. & Int. | Debt Service Levy | | Taxes | | | | |
| | | | | | | | | | | | | | | Total Net Debt Service Levy | Levy Change from Prior Year | Total Tax Rate for Debt Service | Annual Taxes \$300,000 Home | Annual Taxes Difference From Existing | | |
| 2024 | 134,930 | 0 | (134,930) | 0 | | 484,547,620 | \$0.00 | \$0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$0.00 | \$0 | \$0 | 2024 | |
| 2025 | 329,930 | (287,595) | 0 | 42,335 | 42,335 | 490,371,315 | \$0.09 | \$25.90 | 46,383 | 0 | 0 | 0 | 0 | 0 | 88,718 | 88,718 | \$0.18 | \$54 | \$28 | 2025 |
| 2026 | 324,080 | (282,645) | 0 | 41,435 | (900) | 500,275,507 | \$0.08 | \$24.85 | 109,788 | 0 | 0 | 0 | 0 | 0 | 151,223 | 62,504 | \$0.30 | \$91 | \$66 | 2026 |
| 2027 | 318,230 | (277,695) | 0 | 40,535 | (900) | 510,379,738 | \$0.08 | \$23.83 | 105,475 | 50,417 | 0 | 0 | 0 | 0 | 196,427 | 45,204 | \$0.38 | \$115 | \$92 | 2027 |
| 2028 | 312,380 | (272,745) | 0 | 39,635 | (900) | 520,688,048 | \$0.08 | \$22.84 | 101,163 | 112,813 | 0 | 0 | 0 | 0 | 253,610 | 57,183 | \$0.49 | \$146 | \$123 | 2028 |
| 2029 | 306,530 | (267,795) | 0 | 38,735 | (900) | 531,204,558 | \$0.07 | \$21.88 | 96,850 | 108,125 | 54,450 | 0 | 0 | 0 | 298,160 | 44,550 | \$0.56 | \$168 | \$147 | 2029 |
| 2030 | 300,680 | (262,845) | 0 | 37,835 | (900) | 541,933,473 | \$0.07 | \$20.94 | 97,538 | 103,438 | 60,838 | 0 | 0 | 0 | 299,648 | 1,488 | \$0.55 | \$166 | \$145 | 2030 |
| 2031 | 294,830 | (257,895) | 0 | 36,935 | (900) | 552,879,084 | \$0.07 | \$20.04 | 92,938 | 98,750 | 59,488 | 56,467 | 0 | 0 | 344,577 | 44,929 | \$0.62 | \$187 | \$167 | 2031 |
| 2032 | 288,980 | (252,945) | 0 | 36,035 | (900) | 564,045,767 | \$0.06 | \$19.17 | 93,338 | 99,063 | 58,138 | 62,350 | 0 | 0 | 348,923 | 4,346 | \$0.62 | \$186 | \$166 | 2032 |
| 2033 | 283,130 | (247,995) | 0 | 35,135 | (900) | 575,437,987 | \$0.06 | \$18.32 | 63,450 | 89,063 | 56,788 | 60,950 | 58,483 | 0 | 363,868 | 14,946 | \$0.63 | \$190 | \$171 | 2033 |
| 2034 | 277,280 | (243,045) | 0 | 34,235 | (900) | 587,060,300 | \$0.06 | \$17.49 | 0 | 84,375 | 145,438 | 59,550 | 58,863 | 382,460 | 18,592 | \$0.65 | \$195 | \$178 | 2034 | |
| 2035 | 271,430 | (238,095) | 0 | 33,335 | (900) | 598,917,352 | \$0.06 | \$16.70 | 0 | 79,688 | 148,013 | 58,150 | 57,775 | 376,960 | (5,500) | \$0.63 | \$189 | \$172 | 2035 | |
| 2036 | 265,580 | (233,145) | 0 | 32,435 | (900) | 611,013,885 | \$0.05 | \$15.93 | 0 | 0 | 169,913 | 121,750 | 56,688 | 380,785 | 3,825 | \$0.62 | \$187 | \$171 | 2036 | |
| 2037 | 364,730 | (333,195) | 0 | 31,535 | (900) | 623,354,736 | \$0.05 | \$15.18 | 0 | 0 | 154,788 | 115,800 | 70,600 | 372,723 | (8,063) | \$0.60 | \$179 | \$164 | 2037 | |
| 2038 | 480,580 | (459,960) | 0 | 20,620 | (10,915) | 635,944,839 | \$0.03 | \$9.73 | 0 | 0 | 0 | 189,850 | 138,425 | 348,895 | (23,828) | \$0.55 | \$165 | \$155 | 2038 | |
| 2039 | 477,405 | (477,405) | 0 | 0 | (20,620) | 648,789,229 | \$0.00 | \$0.00 | 0 | 0 | 0 | 203,300 | 131,175 | 334,475 | (14,420) | \$0.52 | \$155 | \$155 | 2039 | |
| 2040 | 473,703 | (473,703) | 0 | 0 | 0 | 661,893,041 | \$0.00 | \$0.00 | 0 | 0 | 0 | 0 | 188,925 | 188,925 | (145,550) | \$0.29 | \$86 | \$86 | 2040 | |
| 2041 | 459,463 | (459,463) | 0 | 0 | 0 | 675,261,515 | \$0.00 | \$0.00 | 0 | 0 | 0 | 0 | 176,963 | 176,963 | (11,963) | \$0.26 | \$79 | \$79 | 2041 | |
| 2042 | 0 | 0 | 0 | 0 | 0 | 688,899,997 | \$0.00 | \$0.00 | 0 | 0 | 0 | 0 | 0 | 0 | (176,963) | \$0.00 | \$0 | \$0 | 2042 | |
| Total | 5,963,870 | (5,328,165) | (134,930) | 500,775 | | | | | 806,921 | 825,729 | 907,850 | 928,167 | 937,896 | | | | | \$2,264.38 | Total | |

Total additional taxes due to CIP

Notes:

Table 9
General Obligation Debt Capacity Analysis - Impact of Financing Plan

Village of Thiensville, WI

| Existing Debt | | | | | Proposed Debt | | | | | | | | | |
|---------------|---|------------|--------------------------------|------------|-----------------------|-----------------|-----------------|-----------------|-----------------|--|-------------|-------------------|--------------|------|
| Year Ending | Projected Equalized Value (TID IN) ¹ | Debt Limit | Existing Principal Outstanding | % of Limit | Principal Outstanding | | | | | Combined Principal Existing & Proposed | % of Limit | Residual Capacity | Year Ending | |
| | | | | | 2024 G.O. Notes | 2026 G.O. Notes | 2028 G.O. Notes | 2030 G.O. Notes | 2032 G.O. Notes | | | | | |
| 2023 | 480,670,600 | 24,033,530 | 4,390,000 | 18% | | | | | | | \$4,390,000 | 18% | \$19,643,530 | 2023 |
| 2024 | 490,378,794 | 24,518,940 | 4,390,000 | 18% | 605,000 | | | | | | \$4,995,000 | 20% | \$19,523,940 | 2024 |
| 2025 | 500,283,065 | 25,014,153 | 4,195,000 | 17% | 605,000 | | | | | | \$4,800,000 | 19% | \$20,214,153 | 2025 |
| 2026 | 510,387,375 | 25,519,369 | 4,000,000 | 16% | 530,000 | 605,000 | | | | | \$5,135,000 | 20% | \$20,384,369 | 2026 |
| 2027 | 520,695,764 | 26,034,788 | 3,805,000 | 15% | 455,000 | 605,000 | | | | | \$4,865,000 | 19% | \$21,169,788 | 2027 |
| 2028 | 531,212,353 | 26,560,618 | 3,610,000 | 14% | 380,000 | 530,000 | 605,000 | | | | \$5,125,000 | 19% | \$21,435,618 | 2028 |
| 2029 | 541,941,348 | 27,097,067 | 3,415,000 | 13% | 305,000 | 455,000 | 605,000 | | | | \$4,780,000 | 18% | \$22,317,067 | 2029 |
| 2030 | 552,887,038 | 27,644,352 | 3,220,000 | 12% | 225,000 | 380,000 | 585,000 | 605,000 | | | \$5,015,000 | 18% | \$22,629,352 | 2030 |
| 2031 | 564,053,801 | 28,202,690 | 3,025,000 | 11% | 145,000 | 305,000 | 565,000 | 605,000 | | | \$4,645,000 | 16% | \$23,557,690 | 2031 |
| 2032 | 575,446,100 | 28,772,305 | 2,830,000 | 10% | 60,000 | 225,000 | 545,000 | 585,000 | 605,000 | | \$4,850,000 | 17% | \$23,922,305 | 2032 |
| 2033 | 587,068,492 | 29,353,425 | 2,635,000 | 9% | 0 | 150,000 | 525,000 | 565,000 | 605,000 | | \$4,480,000 | 15% | \$24,873,425 | 2033 |
| 2034 | 598,925,624 | 29,946,281 | 2,440,000 | 8% | | 75,000 | 415,000 | 545,000 | 590,000 | | \$4,065,000 | 14% | \$25,881,281 | 2034 |
| 2035 | 611,022,236 | 30,551,112 | 2,245,000 | 7% | | 0 | 295,000 | 525,000 | 575,000 | | \$3,640,000 | 12% | \$26,911,112 | 2035 |
| 2036 | 623,363,166 | 31,168,158 | 2,050,000 | 7% | | | 145,000 | 440,000 | 560,000 | | \$3,195,000 | 10% | \$27,973,158 | 2036 |
| 2037 | 635,953,348 | 31,797,667 | 1,750,000 | 6% | | | 0 | 355,000 | 530,000 | | \$2,635,000 | 8% | \$29,162,667 | 2037 |
| 2038 | 648,797,816 | 32,439,891 | 1,325,000 | 4% | | | | 190,000 | 430,000 | | \$1,945,000 | 6% | \$30,494,891 | 2038 |
| 2039 | 661,901,706 | 33,095,085 | 890,000 | 3% | | | | 0 | 330,000 | | \$1,220,000 | 4% | \$31,875,085 | 2039 |
| 2040 | 675,270,258 | 33,763,513 | 445,000 | 1% | | | | | 165,000 | | \$610,000 | 2% | \$33,153,513 | 2040 |
| 2041 | 688,908,817 | 34,445,441 | 0 | 0% | | | | | 0 | | \$0 | 0% | \$34,445,441 | 2041 |

Notes:

1) Projected TID IN EV based on 5-year average at 2.33% annual inflation.

Table 10 Scenario 1: Levy Need, Tax Rate, and Levy Limit Analysis

Village of Thiensville, WI

| Levy Year Calendar/Budget Year | Actual | | | | Budget | Projected | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2019 2020 | 2020 2021 | 2021 2022 | 2022 2023 | 2023 2024 | 2024 2025 | 2025 2026 | 2026 2027 | 2027 2028 | 2028 2029 |
| Levy Need | | | | | | | | | | |
| Amount Levied for General Fund ¹ | 1,921,500 | 1,929,749 | 1,943,667 | 1,998,497 | 2,124,664 | 2,188,404 | 2,254,056 | 2,321,678 | 2,391,328 | 2,463,068 |
| Amount Levied for Non-major ¹ | 45,000 | 45,000 | 44,500 | 49,500 | 52,000 | 53,560 | 55,167 | 56,822 | 58,526 | 60,282 |
| Amount Levied for Capital | 400,000 | 400,000 | 400,000 | 357,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Amount Levied for Debt Service | - | - | - | - | - | 88,718 | 151,223 | 196,427 | 253,610 | 298,160 |
| Total Levy Need | 2,366,500 | 2,374,749 | 2,388,167 | 2,404,997 | 2,426,664 | 2,580,682 | 2,710,445 | 2,824,926 | 2,953,465 | 3,071,510 |
| Allowable Levy | | | | | | | | | | |
| Base Levy (Line 8) ³ | 2,366,500 | 2,374,749 | 2,388,167 | 2,404,997 | 2,417,563 | 2,425,652 | 2,433,769 | 2,441,913 | 2,450,083 | 2,458,282 |
| Adjustments | 0 | 0 | 0 | 0 | 9,101 | 155,030 | 276,676 | 383,014 | 503,381 | 604,690 |
| Allowable Levy | 2,366,500 | 2,374,749 | 2,388,167 | 2,404,997 | 2,426,664 | 2,580,682 | 2,710,445 | 2,824,926 | 2,953,465 | 3,062,972 |
| Allowable Excess/(Deficit) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (8,538) |
| Maximum Adjustments | | 22,625 | 1,273,803 | 746,020 | 134,930 | 418,648 | 475,303 | 514,657 | 565,990 | 604,690 |
| Maximum Levy | 2,366,500 | 2,397,374 | 3,661,970 | 3,151,017 | 2,552,493 | 2,844,301 | 2,909,071 | 2,956,569 | 3,016,073 | 3,062,972 |
| Valuation and Tax Rate | | | | | | | | | | |
| Assessed Value (TID IN) ⁴ | 325,042,012 | 325,824,928 | 326,803,898 | 328,355,123 | 484,555,080 | 486,176,454 | 487,803,254 | 489,435,497 | 491,073,201 | 492,716,386 |
| Incremental Value (Equalized) | 0 | 0 | 0 | 502,500 | 7,400 | | | | | |
| Assessment Ratio | 87% | 83% | 80% | 73% | 101% | 96% | 91% | 86% | 81% | 76% |
| Incremental Value (Assessed) | 0 | 0 | 0 | 368,761 | 7,460 | 0 | 0 | 0 | 0 | 0 |
| Assessed Value (TID OUT) | 325,042,012 | 325,824,928 | 326,803,898 | 327,986,362 | 484,547,620 | 486,176,454 | 487,803,254 | 489,435,497 | 491,073,201 | 492,716,386 |
| Tax Rate | \$7.28 | \$7.29 | \$7.31 | \$7.33 | \$5.01 | \$5.31 | \$5.56 | \$5.77 | \$6.01 | \$6.23 |
| Sample Property Value | 192,000 | 192,700 | 192,700 | 192,700 | 313,100 | 313,100 | 313,100 | 313,100 | 313,100 | 313,100 |
| Sample Property Tax Bill | \$1,397.87 | \$1,404.48 | \$1,408.18 | \$1,412.99 | \$1,568.04 | \$1,661.97 | \$1,739.72 | \$1,807.15 | \$1,883.08 | \$1,951.81 |
| Tax Bill change from PY (\$) | | \$6.60 | \$3.70 | \$4.81 | \$155.04 | \$93.94 | \$77.75 | \$67.43 | \$75.93 | \$68.73 |
| Tax Bill change from PY (%) | | 0.47% | 0.26% | 0.34% | 10.97% | 5.99% | 4.68% | 3.88% | 4.20% | 3.65% |

Notes:

- 1) Assumes 3% growth to annual levy need. "Non-major" = Stormwater and Old Village Hall Fund.
- 2) Represents 2023 LL WKSHT for current budget year (2024).
- 3) Assumes 0.33% growth annually after 2024 budget year based on assumed Net New Construction.
- 4) Assumes 0.33% growth annually after 2023 valuation year based on assumed Net New Construction and no estimated revaluation during planning period.

Legend:

Did not assume TID Valuation increase in Assessed Value and therefore did not need to subtract TID values.

Table 11

Scenario 1: Capital Projects Fund 2022-2031 Projected Revenues, Expenditures, and Fund Balance

Village of Thiensville, WI

| Revenues | Actual | | | Estimated 2023 | Budget 2024 | Projected | | | | |
|--|------------------|----------------|----------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2020 | 2021 | 2022 | | | 2025 | 2026 | 2027 | 2028 | 2029 |
| Property Tax Levy | 400,000 | 400,000 | 400,000 | 357,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Interest | 9,345 | 7,822 | 8,336 | 13,458 | 8,246 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Special Assessments | 57,146 | 47,762 | 51,293 | 38,706 | 36,071 | 30,000 | 30,000 | 30,000 | | |
| Grant Revenue Received | 0 | 0 | 0 | 0 | 371,000 | | | | | |
| Misc | 11,612 | 13,359 | 21,351 | 0 | 0 | | | | | |
| Intergov. | 83,213 | 67,399 | 0 | 586,325 | 0 | | | | | |
| Transfers In | 139,311 | 51,272 | 0 | 1,070 | 0 | | | | | |
| Debt Issued | 530,000 | 0 | 0 | 0 | 605,000 | | 605,000 | | 605,000 | |
| Total Revenues | 1,230,627 | 587,614 | 480,980 | 996,559 | 1,270,317 | 285,000 | 890,000 | 285,000 | 860,000 | 255,000 |
| Expenditures | | | | | | | | | | |
| Infrastructure | 1,999,038 | 380,452 | 480,770 | 953,912 | 665,317 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Other Routine Capital | | | | | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Transfers Out | 20,000 | 0 | 0 | 537,058 | | | | | | |
| Total Expenditures | 2,019,038 | 380,452 | 480,770 | 1,490,970 | 665,317 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| <i>Estimated Beginning Fund Balance 1/1 Spendable</i> | 1,307,939 | 519,528 | 726,690 | 703,282 | 232,489 | 837,489 | 722,489 | 1,212,489 | 1,097,489 | 1,557,489 |
| <i>Estimated Beginning Fund Balance 1/1 Nonspendable</i> | 0 | 0 | 0 | 23,618 | 0 | 0 | 0 | 0 | 0 | 0 |
| Estimated Beginning Fund Balance 1/1 | 1,307,939 | 519,528 | 726,690 | 726,900 | 232,489 | 837,489 | 722,489 | 1,212,489 | 1,097,489 | 1,557,489 |
| <i>Estimated Ending Fund Balance 12/31 Spendable</i> | 519,528 | 726,690 | 703,282 | 232,489 | 837,489 | 722,489 | 1,212,489 | 1,097,489 | 1,557,489 | 1,412,489 |
| <i>Estimated Ending Fund Balance 12/31 Nonspendable</i> | 0 | 0 | 23,618 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Estimated Fund Balance 12/31 | 519,528 | 726,690 | 726,900 | 232,489 | 837,489 | 722,489 | 1,212,489 | 1,097,489 | 1,557,489 | 1,412,489 |
| Change from Beginning | (788,411) | 207,162 | 210 | (494,411) | 605,000 | (115,000) | 490,000 | (115,000) | 460,000 | (145,000) |

Table 12

Scenario 2: Levy Need, Tax Rate, and Levy Limit Analysis

Village of Thiensville, WI

| Levy Year Calendar/Budget Year | Actual | | | | Budget | Projected | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2019 2020 | 2020 2021 | 2021 2022 | 2022 2023 | 2023 2024 | 2024 2025 | 2025 2026 | 2026 2027 | 2027 2028 | 2028 2029 |
| Levy Need | | | | | | | | | | |
| Amount Levied for General Fund ¹ | 1,921,500 | 1,929,749 | 1,943,667 | 1,998,497 | 2,124,664 | 2,188,404 | 2,254,056 | 2,321,678 | 2,391,328 | 2,463,068 |
| Amount Levied for Non-major ¹ | 45,000 | 45,000 | 44,500 | 49,500 | 52,000 | 53,560 | 55,167 | 56,822 | 58,526 | 60,282 |
| Amount Levied for Capital | 400,000 | 400,000 | 400,000 | 357,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Amount Levied for Referendum | - | - | - | - | - | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| Total Levy Need | 2,366,500 | 2,374,749 | 2,388,167 | 2,404,997 | 2,426,664 | 2,841,964 | 2,909,223 | 2,978,500 | 3,049,855 | 3,123,350 |
| Allowable Levy | | | | | | | | | | |
| Base Levy (Line 8) ³ | 2,366,500 | 2,374,749 | 2,388,167 | 2,404,997 | 2,417,563 | 2,775,652 | 2,784,940 | 2,794,259 | 2,803,609 | 2,812,990 |
| Adjustments | 0 | 0 | 0 | 0 | 9,101 | 66,311 | 124,283 | 184,241 | 246,246 | 310,360 |
| Allowable Levy | 2,366,500 | 2,374,749 | 2,388,167 | 2,404,997 | 2,426,664 | 2,841,964 | 2,909,223 | 2,978,500 | 3,049,855 | 3,123,350 |
| Allowable Excess/(Deficit) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Maximum Adjustments | | 22,625 | 1,273,803 | 746,020 | 134,930 | 372,265 | 365,515 | 358,765 | 352,015 | 345,265 |
| Maximum Levy | 2,366,500 | 2,397,374 | 3,661,970 | 3,151,017 | 2,552,493 | 3,147,917 | 3,150,455 | 3,153,024 | 3,155,624 | 3,158,255 |
| Valuation and Tax Rate | | | | | | | | | | |
| Assessed Value (TID IN) ⁴ | 325,042,012 | 325,824,928 | 326,803,898 | 328,355,123 | 484,555,080 | 486,176,454 | 487,803,254 | 489,435,497 | 491,073,201 | 492,716,386 |
| Incremental Value (Equalized) | 0 | 0 | 0 | 502,500 | 7,400 | | | | | |
| Assessment Ratio | 87% | 83% | 80% | 73% | 101% | 96% | 91% | 86% | 81% | 76% |
| Incremental Value (Assessed) | 0 | 0 | 0 | 368,761 | 7,460 | 0 | 0 | 0 | 0 | 0 |
| Assessed Value (TID OUT) | 325,042,012 | 325,824,928 | 326,803,898 | 327,986,362 | 484,547,620 | 486,176,454 | 487,803,254 | 489,435,497 | 491,073,201 | 492,716,386 |
| Tax Rate | \$7.28 | \$7.29 | \$7.31 | \$7.33 | \$5.01 | \$5.85 | \$5.96 | \$6.09 | \$6.21 | \$6.34 |
| Sample Property Value | 192,000 | 192,700 | 192,700 | 192,700 | 313,100 | 313,100 | 313,100 | 313,100 | 313,100 | 313,100 |
| Sample Property Tax Bill | \$1,397.87 | \$1,404.48 | \$1,408.18 | \$1,412.99 | \$1,568.04 | \$1,830.24 | \$1,867.31 | \$1,905.40 | \$1,944.54 | \$1,984.75 |
| Tax Bill change from PY (\$) | | \$6.60 | \$3.70 | \$4.81 | \$155.04 | \$262.20 | \$37.07 | \$38.09 | \$39.14 | \$40.22 |
| Tax Bill change from PY (%) | | 0.47% | 0.26% | 0.34% | 10.97% | 16.72% | 2.03% | 2.04% | 2.05% | 2.07% |

Notes:

- 1) Assumes 3% growth to annual levy need. "Non-major" = Stormwater and Old Village Hall Fund.
- 2) Represents 2023 LL WKSHT for current budget year (2024).
- 3) Assumes 0.33% growth annually after 2024 budget year based on assumed Net New Construction.
- 4) Assumes 0.33% growth annually after 2023 valuation year based on assumed Net New Construction and no estimated revaluation during planning period.

Legend:

Did not assume TID Valuation increase in Assessed Value and therefore did not need to subtract TID values.

Table 13

Scenario 2: Capital Projects Fund 2022-2031 Projected Revenues, Expenditures, and Fund Balance

Village of Thiensville, WI

| Revenues | Actual | | | Estimated | Budget | Projected | | | | |
|--|------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|------------------|------------------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| Property Tax Levy | 400,000 | 400,000 | 400,000 | 357,000 | 250,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Interest | 9,345 | 7,822 | 8,336 | 13,458 | 8,246 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Special Assessments | 57,146 | 47,762 | 51,293 | 38,706 | 36,071 | 30,000 | 30,000 | 30,000 | | |
| Grant Revenue Received | 0 | 0 | 0 | 0 | 371,000 | | | | | |
| Misc | 11,612 | 13,359 | 21,351 | 0 | 0 | | | | | |
| Intergov. | 83,213 | 67,399 | 0 | 586,325 | 0 | | | | | |
| Transfers In | 139,311 | 51,272 | 0 | 1,070 | 0 | | | | | |
| Debt Issued | 530,000 | 0 | 0 | 0 | | | | | | |
| Total Revenues | 1,230,627 | 587,614 | 480,980 | 996,559 | 665,317 | 635,000 | 635,000 | 635,000 | 605,000 | 605,000 |
| Expenditures | | | | | | | | | | |
| Infrastructure | 1,999,038 | 380,452 | 480,770 | 953,912 | 665,317 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Other Routine Capital | | | | | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Transfers Out | 20,000 | 0 | 0 | 537,058 | | | | | | |
| Total Expenditures | 2,019,038 | 380,452 | 480,770 | 1,490,970 | 665,317 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| <i>Estimated Beginning Fund Balance 1/1 Spendable</i> | 1,307,939 | 519,528 | 726,690 | 703,282 | 232,489 | 232,489 | 467,489 | 702,489 | 937,489 | 1,142,489 |
| <i>Estimated Beginning Fund Balance 1/1 Nonspendable</i> | 0 | 0 | 0 | 23,618 | 0 | 0 | 0 | 0 | 0 | 0 |
| Estimated Beginning Fund Balance 1/1 | 1,307,939 | 519,528 | 726,690 | 726,900 | 232,489 | 232,489 | 467,489 | 702,489 | 937,489 | 1,142,489 |
| <i>Estimated Ending Fund Balance 12/31 Spendable</i> | 519,528 | 726,690 | 703,282 | 232,489 | 232,489 | 467,489 | 702,489 | 937,489 | 1,142,489 | 1,347,489 |
| <i>Estimated Ending Fund Balance 12/31 Nonspendable</i> | 0 | 0 | 23,618 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Estimated Fund Balance 12/31 | 519,528 | 726,690 | 726,900 | 232,489 | 232,489 | 467,489 | 702,489 | 937,489 | 1,142,489 | 1,347,489 |
| Change from Beginning | (788,411) | 207,162 | 210 | (494,411) | 0 | 235,000 | 235,000 | 235,000 | 205,000 | 205,000 |

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
 - b. Reporting and Insights 2024 audit
 - i. Controls over Payroll
 - ii. Controls over monthly and year-end accounting
 - iii. Financial Statement Close Process (Library)

3. Financial highlights

a. Governmental Funds

| | General Fund | Tax Incremental District #2 | Capital Improvement Fund | Nonmajor Governmental Funds |
|-----------------------------|---------------------|-----------------------------------|--------------------------------|-----------------------------------|
| Current year activity | | | | |
| Revenues and other sources | \$ 3,139,329 | \$ 33,469 | \$ 713,045 | \$ 409,275 |
| Expenditures and other uses | 3,084,456 | 841,983 | 710,687 | 385,784 |
| Change in fund balances | <u>\$ 54,873</u> | <u>\$ (808,514)</u> | <u>\$ 2,358</u> | <u>\$ 23,491</u> |
| Fund Balance | | | | |
| Nonspendable | \$ 552,991 | \$ 825 | \$ - | \$ 410 |
| Restricted | - | - | - | 267,597 |
| Committed | 160,001 | - | - | 77,784 |
| Assigned | 150,000 | - | 256,600 | - |
| Unassigned (deficit) | 668,581 | (494,788) | - | (45,759) |
| Total | <u>\$ 1,531,573</u> | <u>\$ (493,963)</u> | <u>\$ 256,600</u> | <u>\$ 300,032</u> |

b. General fund budget

| | Final Budget | Actual | Variance: Favorable (unfavorable) |
|--------------------------------|---------------------|------------------|---|
| Revenues | \$ 2,958,983 | \$ 3,052,621 | \$ 93,638 |
| Expenditures | 3,130,000 | 2,847,725 | 282,275 |
| Excess (deficiency) | (171,017) | 204,896 | 375,913 |
| Other financing sources (uses) | 31,017 | (150,023) | (181,040) |
| Net change in fund balance | <u>\$ (140,000)</u> | <u>\$ 54,873</u> | <u>\$ 194,873</u> |

c. Enterprise Fund

| | <u>Sewer Utility</u> |
|---------------------------|--------------------------|
| Current year activity | |
| Operating revenues | \$ 1,126,554 |
| Operating expenses | <u>1,496,710</u> |
| Operating income | (370,156) |
| Nonoperating revenue | <u>473,355</u> |
| | |
| Change in net position | <u>\$ 103,199</u> |
| | |
| Unrestricted net position | <u>\$ 943,202</u> |

d. Long-term debt

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| Other liabilities, including unamortized premiums | \$ 218,952 |
| GO notes | <u>4,390,000</u> |
| | |
| Total long-term debt 2024 | <u>\$ 4,608,952</u> |
| | |
| Total long-term debt 2023 | <u>\$ 4,612,132</u> |
| | |
| Statutory debt limit (5% of equalized value) | \$ 25,948,835 |
| | |
| Capacity for additional general obligation debt | \$ 21,558,835 |

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

Reporting and insights from 2024 audit: Village of Thiensville

December 31, 2024

Executive summary

May 7, 2025

To the Village Board
Village of Thiensville

We have completed our audit of the financial statements of the Village of Thiensville (the Village) for the year ended December 31, 2024, and have issued our report thereon dated May 7, 2025. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Village's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

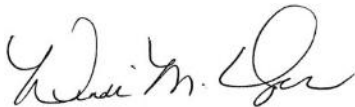
Additionally, we have included information on key risk areas the Village of Thiensville should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Wendi M. Unger, CPA, Principal: wendi.unger@bakertilly.com or +1 (414) 777 5423

Sincerely,

Baker Tilly US, LLP



Wendi M. Unger, CPA, Principal

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY ADVISORY GROUP, LP AND BAKER TILLY US, LLP, TRADING AS BAKER TILLY, ARE MEMBERS OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES. BAKER TILLY US, LLP IS A LICENSED CPA FIRM THAT PROVIDES ASSURANCE SERVICES TO ITS CLIENTS. BAKER TILLY ADVISORY GROUP, LP AND ITS SUBSIDIARY ENTITIES PROVIDE TAX AND CONSULTING SERVICES TO THEIR CLIENTS AND ARE NOT LICENSED CPA FIRMS.

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Village's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of the village board:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or the village of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the village board, including:

- Internal control matters
- Qualitative aspects of the Village's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Village and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Village's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

| Significant risk areas | Testing approach | Conclusion |
|---|---|--|
| Management override of controls | Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise | Procedures identified provided sufficient evidence for our audit opinion |
| Improper revenue recognition due to fraud | Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables | Procedures identified provided sufficient evidence for our audit opinion |

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

| Other areas of emphasis | | |
|---|--|--|
| Cash and investments | Revenues and receivables | General disbursements |
| Payroll | Pension liabilities | Long-term debt |
| Capital assets including infrastructure | Net position and fund balance calculations | Financial reporting and required disclosures |

Internal control matters

We considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as material weaknesses:

- **Inadequate segregation of duties**

A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to your government's assets or accounting records, and to achieve a higher likelihood that errors or irregularities in your accounting processes would be discovered by your staff in a timely manner.

At this time, due to staffing and financial limitations, the proper internal controls are not in place to achieve adequate segregation of duties. As a result, errors, irregularities or fraud could occur as part of the financial reporting process that may not be discovered by someone in your organization. Therefore, we are reporting a material weakness related to the internal control environment.

- **Missing key controls**

There are certain controls that are not currently in place related to significant transaction cycles. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendations for strengthening controls are listed below.

Controls over payroll

- Persons preparing the payroll should be independent of other personnel duties or restricted from access to the payroll account.
- There should be a system to authorize and review new employees added and changes to employee rates and data in the payroll system.
- The reconciliation of the total payroll process compared to the direct deposits and checks posted against the payroll account should be reviewed by someone independent of the payroll processing process.

Controls over monthly and year-end accounting

- Year-end reconciliations (retainages, payroll accruals) should be reviewed and approved by someone other than the preparer.
- Adjusting journal entries and supporting documentation should be reviewed and approved by an appropriate person who is not the original preparer.

Since the controls listed above or other compensating controls are not currently in place, errors or irregularities could occur as part of the accounting processes that might not be discovered by management or the governing body. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

- **Financial statement close process (Library)**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Village are described within the financial statements. No new accounting policies were adopted, and the application of existing accounting policies was not changed during 2024. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

| Estimate | Management's process to determine | Baker Tilly's conclusions regarding reasonableness |
|--|---|---|
| Accrued compensated absences | Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates | Reasonable in relation to the financial statements as a whole |
| Net pension liability and related deferrals | Evaluation of information provided by the Wisconsin Retirement System | Reasonable in relation to the financial statements as a whole |
| Depreciation/Amortization | Evaluate estimated useful life of the asset and original acquisition value | Reasonable in relation to the financial statements as a whole |
| Leased assets/liabilities and/or lease receivable and related deferral | Evaluation of leases by management and incremental borrowing rate used for present value calculation | Reasonable in relation to the financial statements as a whole |

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Town or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. The schedule below summarizes the material corrected misstatements, that, in our judgment, may not have been detected except through our auditing procedures. In our judgment, none of the misstatements that management has corrected, either individually or in the aggregate, indicate matters that could have had a significant effect on the Village's financial reporting process.

| Description | Opinion unit | Amount |
|---|--------------|-----------|
| To adjust Library accounts receivable for contribution for boiler | Library (99) | \$ 63,119 |

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Village's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Village that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Village's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports

In addition, we prepared GASB No. 34 conversion entries which are summarized in the *Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position* and the *Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities* in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Village Board resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.

Management representation letter



VILLAGE OF THIENSVILLE

250 Elm Street
Thiensville, WI 53092-1602

Phone (262) 242-3720
Fax (262) 242-4743

May 7, 2025

Baker Tilly US, LLP
790 N. Water, Suite 2000
Milwaukee, Wisconsin 53202

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Thiensville as of December 31, 2024 and for the year then ended for the purpose of expressing opinions as to whether the financial statements 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 and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 30, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with U.S. GAAP.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 8) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 10) Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.

- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) The Village has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 19) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 20) There are no:
 - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
 - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

21) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

c) Compiled regulatory reports

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

- 22) The Village of Thiensville has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 23) The Village of Thiensville has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 24) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.
- 25) The financial statements properly classify all funds and activities.
- 26) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 27) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 28) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 29) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 30) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 31) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 32) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 33) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 34) Tax-exempt bonds issued have retained their tax-exempt status.

- 35) We have appropriately disclosed the Village of Thiensville's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 36) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 37) With respect to the supplementary information, (SI):
- a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 38) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 39) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.
- 40) We have considered the implementation of GASB Statement No. 101, Compensated Absences. We compiled calculations of the compensated absence liability and have concluded the standard is not material and therefore implementation is not necessary.

Sincerely,

Village of Thiensville

Signed: 
 Ms. Colleen J. Landisch-Hansen, Village Administrator

Signed: 
 Ms. Rachel Muchin Young, Library Director

Client service team



Wendi Unger, CPA
Principal

790 N. Water Street, Suite 2000
Milwaukee, Wisconsin 53202
United States

T +1 (414) 777 5423
wendi.unger@bakertilly.com

Accounting changes relevant to the Village

Future accounting standards update

| GASB Statement Number | Description | Potentially impacts you | Effective date |
|-----------------------|--|-------------------------|----------------|
| 102 | Certain Risk Disclosures | ✓ | 12/31/25 |
| 103 | Financial Reporting Model Improvements | ✓ | 12/31/26 |
| 104 | Disclosure of Certain Capital Assets | ✓ | 12/31/26 |

Further information on upcoming [GASB pronouncements](#).

New guidance on disclosure of certain risks

The requirements in GASB Statement No. 102, *Certain Risk Disclosures* is meant to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

- (a) The Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow or outflow of resources - for example, a small number of companies that represent a majority of employment in a government's jurisdiction, or a government that relies on one revenue source for most of its revenue.
- (b) The Statement defines a constraint as a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority - such as a voter-approved property tax cap or a state-imposed debt limit.

Concentrations and constraints may limit a government's ability to acquire resources or control spending.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met:

- (a) The concentration or constraint is *known* to the government prior to issuing the financial statements.
- (b) The concentration or constraint makes the government vulnerable to the risk of a substantial impact.
- (c) An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new Statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information, and Budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Material corrected misstatements

| Description | Opinion unit | Amount |
|---------------------------|--------------|------------|
| To adjust net investments | General Fund | \$ 924,987 |

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how the village board oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

Village of Thiensville

Financial Statements and
Supplementary Information

December 31, 2024

Village of Thiensville

Table of Contents
December 31, 2024

| | <u>Page</u> |
|---|-------------|
| Independent Auditors' Report | i |
| Management's Discussion and Analysis (Required Supplementary Information) | iv |
| Basic Financial Statements | |
| Government-Wide Financial Statements | |
| Statement of Net Position | 1 |
| Statement of Activities | 2 |
| Fund Financial Statements | |
| Balance Sheet - Governmental Funds | 3 |
| Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position | 5 |
| Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds | 6 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 8 |
| Statement of Net Position - Proprietary Fund | 9 |
| Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund | 10 |
| Statement of Cash Flows - Proprietary Fund | 11 |
| Statement of Fiduciary Net Position | 12 |
| Statement of Changes in Fiduciary Net Position | 13 |
| Index to Notes to Financial Statements | 14 |
| Notes to Financial Statements | 15 |
| Required Supplementary Information | |
| Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund | 42 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Special Revenue Fund - Tax Incremental District #2 | 43 |
| Schedule of Proportionate Share of the Net Pension Liability (Asset) - Wisconsin Retirement System | 44 |
| Schedule of Employer Contributions - Wisconsin Retirement System | 44 |
| Notes to Required Supplementary Information | 45 |

Village of Thiensville

Table of Contents
December 31, 2024

| | <u>Page</u> |
|---|-------------|
| Supplementary Information | |
| Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual - General Fund | 46 |
| Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual - General Fund | 48 |
| Combining Balance Sheet - Nonmajor Governmental Funds | 49 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds | 51 |
| Combining Statement of Fiduciary Net Position - Custodial Funds | 53 |
| Combining Statement of Changes in Fiduciary Net Position - Custodial Funds | 54 |
| Frank L. Weyenberg Library of Mequon-Thiensville | |
| Statement of Net Position | 55 |
| Statement of Activities | 56 |
| Balance Sheet - Governmental Funds | 57 |
| Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Actual to Budget - Governmental Funds | 58 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities | 59 |

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, 2024, 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 accompanying 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, 2024 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 the 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 accompanying 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 7, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS



**Village of Thiensville
Management's Discussion and Analysis
(Unaudited)
As of and for the Year Ended December 31, 2024**

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, 2024. 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, 2024 by \$17,503,930.
- ❖ As of December 31, 2024, the Village's governmental funds reported combined ending fund balance of \$1,594,242. Of this balance, \$128,034 was unassigned and available for spending at the government's discretion.
- ❖ The general fund unassigned fund balance is \$668,581, which includes \$491,040 set aside for working capital, \$139,487 set aside into a Corporate Reserve Fund. The total general fund unassigned fund balance at year-end is equal to 21.6% of total general fund expenditures and transfers out.
- ❖ Net position decreased by \$1,792,001 for 2024 as compared to a decrease of \$1,374,265 for 2023.
- ❖ The general fund increased by \$54,873 for 2024 as compared to an increase of \$90,259 for 2023. The Village did budget the use of fund balance in the amount of \$140,000; however, the Village only used \$1,219 of contingency funds in 2024. General Fund revenues exceeded budgeted amounts, primarily due to a contribution of funds in exchange for fire department equipment and apparatus transferred to the Southern Ozaukee Fire & EMS Department.

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 1-2)

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 3 – 8)

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, the Capital Improvement Fund and the Tax Incremental District #2 Fund, which are considered to be major funds.

Data from the other six 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 9 – 11)

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 12 - 13)

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 for the F.L. Weyenberg Library and 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 15 – 41)

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 42 - 45)

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, along with the Village's share of the net pension liability (asset) with the Wisconsin Retirement System.

Supplementary Information (Pages 46 – 59)

The combining statements referred to earlier in connection with nonmajor governmental funds and fiduciary 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 \$12,469,642 at the close of 2024. The largest segment of net position (81.5%) 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 - Statement of Net Position | | | | | | |
|--|-------------------------|---------------|--------------------------|--------------|---------------|---------------|
| | Governmental Activities | | Business-Type Activities | | Total | |
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Current & other assets | \$ 6,374,176 | \$ 7,726,106 | \$ 1,309,677 | \$ 1,374,893 | \$ 7,683,853 | \$ 9,100,999 |
| Capital assets | 12,440,287 | 13,399,477 | 5,237,475 | 5,088,934 | 17,677,762 | 18,488,411 |
| Total Assets | 18,814,463 | 21,125,583 | 6,547,152 | 6,463,827 | 25,361,615 | 27,589,410 |
| Pension related amounts | 1,290,336 | 2,021,131 | 56,136 | 96,468 | 1,346,472 | 2,117,599 |
| Total deferred outflows of resources | 1,290,336 | 2,021,131 | 56,136 | 96,468 | 1,346,472 | 2,117,599 |
| Long term liabilities outstanding | 4,753,359 | 5,157,151 | 7,944 | 26,743 | 4,761,303 | 5,183,894 |
| Other liabilities | 187,491 | 600,637 | 85,494 | 106,956 | 272,985 | 707,593 |
| Total liabilities | 4,940,850 | 5,757,788 | 93,438 | 133,699 | 5,034,288 | 5,891,487 |
| Unearned revenues | 2,556,768 | 2,445,672 | - | - | 2,556,768 | 2,445,672 |
| Pension related amounts | 795,321 | 1,157,864 | 27,030 | 46,975 | 822,351 | 1,204,839 |
| Unearned lease revenue | 790,750 | 869,080 | - | - | 790,750 | 869,080 |
| Total deferred inflows of resources | 4,142,839 | 4,472,616 | 27,030 | 46,975 | 4,169,869 | 4,519,591 |
| Net Position | | | | | | |
| Net investment in capital assets | 9,025,692 | 10,680,170 | 5,237,475 | 5,088,934 | 14,263,167 | 15,769,104 |
| Restricted | 267,597 | 555,365 | 302,143 | 269,950 | 569,740 | 825,315 |
| Unrestricted | 1,727,821 | 1,680,775 | 943,202 | 1,020,737 | 2,671,023 | 2,701,512 |
| Total net position | \$ 11,021,110 | \$ 12,916,310 | \$ 6,482,820 | \$ 6,379,621 | \$ 17,503,930 | \$ 19,295,931 |

Net position decreased by \$1,792,001 in 2024. 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 the governmental net position is attributed to continued property purchases and remediation in TIF #2, business-type activities had an increase in net position due to increased interest revenue.

| Village of Thiensville - Statement of Activities | | | | | | |
|---|--------------------------------|---------------------|---------------------------------|---------------------|----------------------|----------------------|
| | Governmental Activities | | Business-Type Activities | | Total | |
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Revenues | | | | | | |
| Program revenues | | | | | | |
| Charges for services | \$ 250,110 | \$ 233,363 | \$ 1,126,554 | \$ 1,114,477 | \$ 1,376,664 | \$ 1,347,840 |
| Operating grants and contributions | 375,807 | 366,257 | - | - | 375,807 | 366,257 |
| Capital grants and contributions | - | 854,972 | - | - | - | 854,972 |
| General revenues | | | | | | |
| General taxes | 2,426,664 | 2,404,997 | - | - | 2,426,664 | 2,404,997 |
| Taxes generated from TID increment | 104 | 7,414 | - | - | 104 | 7,414 |
| Intergovernmental revenues | | | | | | |
| not restricted to specific programs | 343,182 | 109,834 | 426,933 | 30,433 | 770,115 | 140,267 |
| Public gifts | - | - | - | - | - | - |
| Investment income | 149,103 | 200,949 | 46,422 | 35,175 | 195,525 | 236,124 |
| Loss on contribution of assets to SOFD | (888,730) | - | - | - | (888,730) | - |
| Miscellaneous | 31,795 | 50,689 | - | - | 31,795 | 50,689 |
| | 2,688,035 | 4,228,475 | 1,599,909 | 1,180,085 | 4,287,944 | 5,408,560 |
| Expenses | | | | | | |
| General government | 628,349 | 665,621 | - | - | 628,349 | 665,621 |
| Public safety | 1,632,315 | 1,588,594 | - | - | 1,632,315 | 1,588,594 |
| Public works | 984,311 | 1,061,485 | - | - | 984,311 | 1,061,485 |
| Health and human services | 2,870 | 36,134 | - | - | 2,870 | 36,134 |
| Culture, recreation, and education | 334,963 | 394,038 | - | - | 334,963 | 394,038 |
| Conservation and development | 868,616 | 1,711,529 | - | - | 868,616 | 1,711,529 |
| Interest and fiscal charges | 131,811 | 145,339 | - | - | 131,811 | 145,339 |
| Sewer Utility | - | - | 1,496,710 | 1,165,727 | 1,496,710 | 1,165,727 |
| | 4,583,235 | 5,602,740 | 1,496,710 | 1,165,727 | 6,079,945 | 6,768,467 |
| Increase (Decrease) in net position | (1,895,200) | (1,374,265) | 103,199 | 14,358 | (1,792,001) | (1,359,907) |
| Net position - beginning | 12,916,310 | 14,290,575 | 6,379,621 | 6,365,263 | 19,295,931 | 20,655,838 |
| Net position - ending | \$11,021,110 | \$12,916,310 | \$ 6,482,820 | \$ 6,379,621 | \$ 17,503,930 | \$ 19,295,931 |

Governmental Activities

Governmental activities decreased the Village's net position by \$1,895,200. The decrease in net position greatly results from the continued efforts to purchase and remediation property within TIF District #2. Taxes accounted 90.2% of the Village's total revenue. Charges for Services increased by \$16,747 mainly due to increased building permits. Operating Grants & Contributions increased by \$9,550 as the Village received significant contributions for future Village Park projects. In 2023, the Village received a \$250,000 Community Development Investment grant from the Wisconsin Department of Economic Development, and the City of Mequon Water Utility reimbursed the Village for the installation of the Buntrock watermain loop. As these transactions occurred only in 2023, this resulted in the \$854,972 decrease to Capital Grants & Contributions in 2024 compared to the prior year. Investment income decreased by \$51,846 for 2024 due to the Village having less reserve funds on hand earning interest.

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 remained committed to addressing its capital needs, with a continued focus on future road improvement planning and enhancements to Village Park. In 2024, the Village completed Phase I of the Village Hall roof replacement and HVAC upgrades. Additionally, design and engineering work began for both the Phase II Pigeon Creek Restoration project and Williamsburg Bridge replacement.

Funds continue to be budgeted for police and public works equipment replacement. Capital improvements and major equipment purchases are planned and budgeted for over multiple years, allowing the Village to implement projects through a multi-year budgeting approach. In 2024, this approach supported the purchase of a new squad car and DPW bucket truck.

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. The Village of Thiensville and the City of Mequon entered into an intergovernmental agreement to form a joint Fire and EMS department. This agreement called for both the Thiensville Fire Department and the Mequon Fire Department to cooperatively operate under one fire chief on July 1, 2022. Beginning on January 1, 2023 the two departments fully merged forming the new joint fire department, Southern Ozaukee Fire and EMS Department.

Tax Incremental District No. 2 was established in 2020 to support the revitalization of a blighted area near the intersection of North Main Street and East Freistadt Road. The Village anticipates that redevelopment within the district will generate approximately \$35 million in new land and improvement value. As part of the redevelopment plan, the Village successfully acquired four parcels for demolition and environmental remediation. In 2024, the Village completed the purchase of the final remaining parcel on the northwest corner of Main Street and Freistadt Road. Demolition and remediation of this site were completed in late 2024.

With all four parcels now under Village ownership, the site is primed for redevelopment and has attracted strong interest from local developers. In October 2024, the Village entered into a Memorandum of Understanding with the Heimat Group, granting them exclusive negotiation rights for the redevelopment of the site.

Financial Analysis of the Government's Funds

Governmental Funds

As of December 31, 2024, the Village of Thiensville's governmental funds reported combined ending fund balances of \$1,594,242, a decrease of \$727,492. Due to the large number of special projects that have "fluid" fund balances, the combined fund balances fluctuate dramatically year to year.

The general fund balance is \$1,531,573. Of this amount, \$552,991 is nonspendable, \$160,001 is committed for compensated balances due to Village employees, \$150,000 is assigned to the 2025 budget and \$668,581 is unassigned. Included in unassigned fund balance, \$491,040 is set aside for working capital and \$139,487 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 increased \$103,199. 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. The Village is in the process of developing an ongoing sewer rehabilitation plan to properly maintain our system well into the future. In 2018, the Village 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 \$943,202.

General Fund Budgetary Highlights

The year end results of operations compared to the 2024 budget for the Village of Thiensville show that revenues were \$149,329 more than budgeted and the expenditures were \$45,544 less than budgeted. The increase in revenues was due to contribution of funds in exchange for equipment and apparatus that was transferred to the Southern Ozaukee Fire and EMS Department, while the variance to budget in expenditures was due to staffing shortages in multiple departments.

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, 2024 amounts to \$17,677,762 (net of accumulated depreciation) \$810,649 less than the 2024 balance.

| Village of Thiensville - Capital Assets | | | | | | |
|--|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
| | Net of Depreciation | | | | | |
| | Governmental Activities | | Business-Type Activities | | Total | |
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Land | \$ 416,177 | \$ 416,177 | \$ - | \$ - | \$ 416,177 | \$ 416,177 |
| Construction in progress | 798,880 | 567,288 | 102,111 | 81,228 | 900,991 | 648,516 |
| Intangible and other | 69,643 | 72,500 | - | - | 69,643 | 72,500 |
| Buildings and structures | 1,332,331 | 1,302,192 | - | - | 1,332,331 | 1,302,192 |
| Improvements other than buildings | 1,214,458 | 1,315,577 | - | - | 1,214,458 | 1,315,577 |
| Machinery, equipment and vehicles | 1,028,468 | 2,097,477 | - | - | 1,028,468 | 2,097,477 |
| Furniture and fixtures | 26,031 | 28,897 | - | - | 26,031 | 28,897 |
| Infrastructure | 7,554,299 | 7,599,369 | 5,135,364 | 5,007,706 | 12,689,663 | 12,607,075 |
| | \$ 12,440,287 | \$ 13,399,477 | \$ 5,237,475 | \$ 5,088,934 | \$ 17,677,762 | \$ 18,488,411 |

Additional information on the Village's capital assets can be found in Note 3 on pages 27 - 28 of this report.

Long-Term Obligations

At the end of the current fiscal year, the Village had total debt outstanding of \$4,390,000. In 2022, the Village issued a taxable general obligation corporate purpose bond the amount of \$4,390,000 for the construction of infrastructure, acquisition and remediation of property in Tax Incremental District #2, along with refunding the District related outstanding short-term notes. Total general obligation debt outstanding as of December 31, 2024 was \$4,390,000.

| Village of Thiensville - Outstanding Debt | | | | | | |
|--|-------------------------|---------------------|--------------------------|-------------|---------------------|---------------------|
| | Governmental Activities | | Business-Type Activities | | Total | |
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| | General Obligation Debt | \$ 4,390,000 | \$ 4,390,000 | \$ - | \$ - | \$ 4,390,000 |
| | \$ 4,390,000 | \$ 4,390,000 | \$ - | \$ - | \$ 4,390,000 | \$ 4,390,000 |

Additional information on the Village's long-term debt can be found in Note 3 on pages 30 - 31 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.

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 2022, 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 3,258 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 also in the outlying subdivisions. The Village provides residents and businesses with 24-hour public safety services through a full-time police force of eight sworn officers. 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 \$518,976,700. Residential properties comprise of 81.6% of real property values. The average equalized value of a single-family residence in Thiensville is \$352,063. 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 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. Construction is underway in this development with three homes occupied.

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. In 2023, the Village contracted with Tracy Cross & Associates, Inc. to complete a retail/market analysis of the District. The results were favorable for the District, as well as the Village as a whole, noting low commercial vacancies, that retail trends indicate that commercial uses are undersupplied in this area, and a lack of Class A retail space. Population and households are expected to increase over the next five years which will create new retail/commercial demand.

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 began working together operationally and operate under joint command. The newly created organization, Southern Ozaukee Fire and Emergency Medical Services Department began operation on January 1, 2023 with its own budget separate from both municipalities.

The Village's 2025 operating and capital budget continues to provide for the same level of services and provides funding of these operations with a stable tax levy. The 2025 budget included a tax levy increase of \$125,068.

Half of the Village's water needs are served by private wells or water co-ops using wells, with the other half now being connected to municipal water provided by the City of Mequon Water Utility. 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. As per the intergovernmental agreement, reimbursement for this project was paid to the Village prior to the end of 2023. 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

Village of Thiensville

Statement of Net Position
December 31, 2024

| | <u>Governmental Activities</u> | <u>Business-Type Activities</u> | <u>Total</u> |
|--|------------------------------------|-------------------------------------|----------------------|
| Assets and Deferred Outflows of Resources | | | |
| Assets | | | |
| Cash and investments | \$ 2,603,383 | \$ 593,153 | \$ 3,196,536 |
| Receivables (net) | 2,515,045 | 403,108 | 2,918,153 |
| Inventories and prepaid items | 63,558 | 11,273 | 74,831 |
| Equity interest in joint library | 267,090 | - | 267,090 |
| Land held for resale | 925,100 | - | 925,100 |
| Restricted assets: | | | |
| Cash and investments | - | 302,143 | 302,143 |
| Capital assets (net of accumulated depreciation / amortization): | | | |
| Land | 416,177 | - | 416,177 |
| Intangibles | 12,925 | - | 12,925 |
| Construction in progress | 798,880 | 102,111 | 900,991 |
| Other capital assets not depreciated | 47,197 | - | 47,197 |
| Other capital assets, net of depreciation / amortization | <u>11,165,108</u> | <u>5,135,364</u> | <u>16,300,472</u> |
| Total assets | <u>18,814,463</u> | <u>6,547,152</u> | <u>25,361,615</u> |
| Deferred Outflows of Resources | | | |
| Pension related amounts | <u>1,290,336</u> | <u>56,136</u> | <u>1,346,472</u> |
| Total deferred outflows of resources | <u>1,290,336</u> | <u>56,136</u> | <u>1,346,472</u> |
| Liabilities, Deferred Inflows of Resources and Net Position | | | |
| Liabilities | | | |
| Accounts payable and accrued expenses | 153,758 | 85,494 | 239,252 |
| Accrued interest payable | 33,733 | - | 33,733 |
| Noncurrent liabilities: | | | |
| Due within one year | 234,160 | - | 234,160 |
| Due in more than one year | 4,374,792 | - | 4,374,792 |
| Net pension liability | <u>144,407</u> | <u>7,944</u> | <u>152,351</u> |
| Total liabilities | <u>4,940,850</u> | <u>93,438</u> | <u>5,034,288</u> |
| Deferred Inflows of Resources | | | |
| Unearned revenues | 2,556,768 | - | 2,556,768 |
| Pension related amounts | 795,321 | 27,030 | 822,351 |
| Unearned lease revenue | <u>790,750</u> | <u>-</u> | <u>790,750</u> |
| Total deferred inflows of resources | <u>4,142,839</u> | <u>27,030</u> | <u>4,169,869</u> |
| Net Position | | | |
| Investment in capital assets | 9,025,692 | 5,237,475 | 14,263,167 |
| Restricted for: | | | |
| Park improvements | 267,597 | - | 267,597 |
| Equipment replacement | - | 302,143 | 302,143 |
| Unrestricted | <u>1,727,821</u> | <u>943,202</u> | <u>2,671,023</u> |
| Total net position | <u>\$ 11,021,110</u> | <u>\$ 6,482,820</u> | <u>\$ 17,503,930</u> |

See notes to financial statements

Village of Thiensville

Statement of Activities

Year Ended December 31, 2024

| <u>Functions/Programs</u> | <u>Program Revenues</u> | | | <u>Net (Expenses) Revenues and Changes in Net Position</u> | | |
|--|-------------------------|-----------------------------|---|--|---------------------------------|----------------------|
| | <u>Expenses</u> | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Governmental Activities</u> | <u>Business-Type Activities</u> | <u>Total</u> |
| Governmental activities: | | | | | | |
| General government | \$ 628,349 | \$ 111,488 | \$ - | \$ (516,861) | \$ - | \$ (516,861) |
| Public safety | 1,632,315 | 79,381 | 21,795 | (1,531,139) | - | (1,531,139) |
| Public works | 984,311 | 11,289 | 193,318 | (779,704) | - | (779,704) |
| Health and human services | 2,870 | 11,967 | 9,531 | 18,628 | - | 18,628 |
| Culture, education and recreation | 334,963 | 31,985 | 151,163 | (151,815) | - | (151,815) |
| Conservation and development | 868,616 | 4,000 | - | (864,616) | - | (864,616) |
| Interest and fiscal charges | 131,811 | - | - | (131,811) | - | (131,811) |
| Total governmental activities | <u>4,583,235</u> | <u>250,110</u> | <u>375,807</u> | <u>(3,957,318)</u> | <u>-</u> | <u>(3,957,318)</u> |
| Business-type activities: | | | | | | |
| Sewer utility | <u>1,496,710</u> | <u>1,126,554</u> | <u>-</u> | <u>-</u> | <u>(370,156)</u> | <u>(370,156)</u> |
| Total business-type activities | <u>1,496,710</u> | <u>1,126,554</u> | <u>-</u> | <u>-</u> | <u>(370,156)</u> | <u>(370,156)</u> |
| Total | <u>\$ 6,079,945</u> | <u>\$ 1,376,664</u> | <u>\$ 375,807</u> | <u>(3,957,318)</u> | <u>(370,156)</u> | <u>(4,327,474)</u> |
| General Revenues | | | | | | |
| Taxes: | | | | | | |
| Property taxes, levied for general purposes | | | | 2,426,664 | - | 2,426,664 |
| Property taxes, levied for TIF districts | | | | 104 | - | 104 |
| Intergovernmental revenues not restricted to specific programs | | | | 343,182 | 426,933 | 770,115 |
| Investment income | | | | 149,103 | 46,422 | 195,525 |
| Loss on contribution of assets to Southern Ozaukee Fire Department | | | | (888,730) | - | (888,730) |
| Miscellaneous | | | | 31,795 | - | 31,795 |
| Total general revenues | | | | <u>2,062,118</u> | <u>473,355</u> | <u>2,535,473</u> |
| Change in net position | | | | (1,895,200) | 103,199 | (1,792,001) |
| Net Position, Beginning | | | | <u>12,916,310</u> | <u>6,379,621</u> | <u>19,295,931</u> |
| Net Position, Ending | | | | <u>\$ 11,021,110</u> | <u>\$ 6,482,820</u> | <u>\$ 17,503,930</u> |

See notes to financial statements

Village of Thiensville

Balance Sheet -
Governmental Funds
December 31, 2024

| | <u>General</u> | <u>Special Revenue Fund</u> | <u>Capital Projects Fund</u> |
|---|---------------------|--|---|
| | | <u>Tax Incremental District #2</u> | <u>Capital Improvement Fund</u> |
| Assets | | | |
| Cash and investments, unrestricted | \$ 2,009,723 | \$ - | \$ 283,279 |
| Receivables: | | | |
| Taxes | 1,380,835 | - | 157,838 |
| Accounts (net) | 20,209 | 4,781 | - |
| Special assessments | - | - | 48,631 |
| Leases | 790,750 | - | - |
| Due from other funds | 67,649 | - | - |
| Inventory and prepaid items | 59,237 | 825 | 3,086 |
| Advances to other funds | 486,513 | - | - |
| | <u>4,814,916</u> | <u>5,606</u> | <u>492,834</u> |
| Total assets | \$ 4,814,916 | \$ 5,606 | \$ 492,834 |
| Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit) | | | |
| Liabilities | | | |
| Accounts payable | \$ 54,239 | \$ 11,794 | \$ 29,765 |
| Accrued liabilities | 53,586 | 1,262 | - |
| Due to other funds | - | - | - |
| Advances from other funds | - | 486,513 | - |
| | <u>107,825</u> | <u>499,569</u> | <u>29,765</u> |
| Total liabilities | 107,825 | 499,569 | 29,765 |
| Deferred Inflows of Resources | | | |
| Unavailable revenues | - | - | 86,469 |
| Unearned revenues | 2,384,768 | - | 120,000 |
| Unearned lease revenue | 790,750 | - | - |
| | <u>3,175,518</u> | <u>-</u> | <u>206,469</u> |
| Total deferred inflows of resources | 3,175,518 | - | 206,469 |
| Fund Balance Balances (Deficit) | | | |
| Nonspendable | 552,991 | 825 | - |
| Restricted | - | - | - |
| Committed | 160,001 | - | - |
| Assigned | 150,000 | - | 256,600 |
| Unassigned (deficit) | 668,581 | (494,788) | - |
| | <u>1,531,573</u> | <u>(493,963)</u> | <u>256,600</u> |
| Total fund balances (deficit) | 1,531,573 | (493,963) | 256,600 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 4,814,916 | \$ 5,606 | \$ 492,834 |

See notes to financial statements

| Total Nonmajor Governmental Funds | Total |
|--|---------------------|
| \$ 310,381 | \$ 2,603,383 |
| 52,000 | 1,590,673 |
| 60,000 | 84,990 |
| - | 48,631 |
| - | 790,750 |
| - | 67,649 |
| 410 | 63,558 |
| - | 486,513 |
| <u>\$ 422,791</u> | <u>\$ 5,736,147</u> |

| | |
|---------------|----------------|
| \$ 2,398 | \$ 98,196 |
| 712 | 55,560 |
| 67,649 | 67,649 |
| - | 486,513 |
| <u>70,759</u> | <u>707,918</u> |

| | |
|---------------|------------------|
| - | 86,469 |
| 52,000 | 2,556,768 |
| - | 790,750 |
| <u>52,000</u> | <u>3,433,987</u> |

| | |
|-----------------|------------------|
| 410 | 554,226 |
| 267,597 | 267,597 |
| 77,784 | 237,785 |
| - | 406,600 |
| <u>(45,759)</u> | <u>128,034</u> |
| <u>300,032</u> | <u>1,594,242</u> |

| | |
|-------------------|---------------------|
| <u>\$ 422,791</u> | <u>\$ 5,736,147</u> |
|-------------------|---------------------|

Village of Thiensville

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2024

| | |
|--|-----------------------------|
| Total Fund Balances, Governmental Funds | \$ 1,594,242 |
| 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. | 12,440,287 |
| Land held for resale does not relate to current financial resources and is not reported in the governmental funds. | 925,100 |
| 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. | 86,469 |
| Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds. | 1,290,336 |
| Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds. | (795,321) |
| Equity in joint library. | 267,090 |
| 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 | (4,390,000) |
| Compensated absences | (160,001) |
| Accrued interest | (33,734) |
| Net pension liability | (144,407) |
| Unamortized debt premium | (58,951) |
| | <u> </u> |
| Net Position of Governmental Activities | <u>\$ 11,021,110</u> |

See notes to financial statements

Village of Thiensville

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2024

| | <u>General</u> | <u>Special Revenue Fund</u> | <u>Capital Projects Fund</u> |
|---|---------------------|--|---|
| | | <u>Tax Incremental District #2</u> | <u>Capital Improvement Fund</u> |
| Revenues | | | |
| Taxes | \$ 2,124,664 | \$ 15,114 | \$ 250,000 |
| Special assessments | - | - | 44,488 |
| Intergovernmental | 387,219 | - | - |
| Licenses and permits | 106,736 | - | - |
| Fines, forfeitures and penalties | 17,917 | - | - |
| Public charges for services | 51,706 | - | - |
| Intergovernmental charges for services | 60,228 | - | - |
| Investment income | 106,419 | 18,355 | 13,449 |
| Miscellaneous revenues | 197,732 | - | - |
| | <u>3,052,621</u> | <u>33,469</u> | <u>307,937</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 435,605 | 7,846 | - |
| Public safety | 1,460,467 | - | - |
| Public works | 695,110 | - | - |
| Health and human services | 2,000 | - | - |
| Culture, recreation and education | 254,543 | - | - |
| Conservation and development | - | 698,807 | - |
| Capital outlay | - | - | 710,687 |
| Debt service: | | | |
| Interest and fiscal charges | - | 135,330 | - |
| | <u>2,847,725</u> | <u>841,983</u> | <u>710,687</u> |
| Excess (deficiency) of revenues over expenditures | <u>204,896</u> | <u>(808,514)</u> | <u>(402,750)</u> |
| Other Financing Sources (Uses) | | | |
| Transfers in | 86,708 | - | 405,108 |
| Transfers out | <u>(236,731)</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>(150,023)</u> | <u>-</u> | <u>405,108</u> |
| Net change in fund balances | 54,873 | (808,514) | 2,358 |
| Fund Balances, Beginning | <u>1,476,700</u> | <u>314,551</u> | <u>254,242</u> |
| Fund Balances (Deficit), Ending | <u>\$ 1,531,573</u> | <u>\$ (493,963)</u> | <u>\$ 256,600</u> |

See notes to financial statements

| Total Nonmajor Governmental Funds | Total |
|--|---------------------|
| \$ 52,000 | \$ 2,441,778 |
| - | 44,488 |
| 168,377 | 555,596 |
| - | 106,736 |
| - | 17,917 |
| 23,935 | 75,641 |
| - | 60,228 |
| 13,800 | 152,023 |
| 151,163 | 348,895 |
| <u>409,275</u> | <u>3,803,302</u> |
| 1,220 | 444,671 |
| - | 1,460,467 |
| 41,516 | 736,626 |
| - | 2,000 |
| 65,026 | 319,569 |
| - | 698,807 |
| 22,937 | 733,624 |
| - | 135,330 |
| <u>130,699</u> | <u>4,531,094</u> |
| <u>278,576</u> | <u>(727,792)</u> |
| - | 491,816 |
| <u>(255,085)</u> | <u>(491,816)</u> |
| <u>(255,085)</u> | <u>-</u> |
| 23,491 | (727,792) |
| <u>276,541</u> | <u>2,322,034</u> |
| <u>\$ 300,032</u> | <u>\$ 1,594,242</u> |

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, 2024

Net Change in Fund Balances, Total Governmental Funds \$ (727,792)

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 | 733,624 |
| Some items reported as expenditures were capitalized | (225,101) |
| Depreciation is reported in the government-wide financial statements | (398,044) |
| Net book value of assets retired | (1,069,669) |

Land held for resale

| | |
|---|-----------|
| Land purchased for resale | 580,000 |
| Cost of land held for resale written down to net realizable value | (774,400) |

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 | (45,594) |
|----------------------------------|----------|

Governmental funds report debt premiums and discounts as other financing sources (uses) or financing sources or uses. However, in the Statement of Net Position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the Statement of Activities and are reported as interest expense.

| | |
|--------------|-------|
| Amortization | 3,519 |
|--------------|-------|

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 | (339) |
| Net pension liability | 400,612 |
| Deferred outflows of resources related to pension | (730,795) |
| Deferred inflows of resources related to pension | 362,543 |

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.

(3,764)

Change in Net Position of Governmental Activities \$ (1,895,200)

Village of Thiensville

Statement of Net Position -
Proprietary Fund
December 31, 2024

Sewer Utility

Assets and Deferred Outflows of Resources

Current Assets

| | |
|------------------------------|------------------|
| Cash and investments | \$ 593,153 |
| Receivables: | |
| Customer accounts receivable | 366,515 |
| Tax roll receivable | 36,593 |
| Prepaid items | 11,273 |
| Total current assets | <u>1,007,534</u> |

Noncurrent Assets

| | |
|--|--------------------|
| Restricted assets: | |
| Cash and investments | 302,143 |
| Capital assets: | |
| Construction in progress | 102,111 |
| Capital assets being depreciated / amortized | 7,980,932 |
| Less accumulated depreciation/amortization | <u>(2,845,568)</u> |
| Total noncurrent assets | <u>5,539,618</u> |
| Total assets | <u>6,547,152</u> |

Deferred Outflows of Resources

| | |
|--------------------------------------|---------------|
| Pension related amounts | <u>56,136</u> |
| Total deferred outflows of resources | <u>56,136</u> |

Liabilities, Deferred Inflows of Resources and Net Position

Current Liabilities

| | |
|---------------------------|---------------|
| Accounts payable | 82,580 |
| Accrued liabilities | 2,914 |
| Total current liabilities | <u>85,494</u> |

Noncurrent Liabilities

| | |
|------------------------------|---------------|
| Net pension liability | <u>7,944</u> |
| Total noncurrent liabilities | <u>7,944</u> |
| Total liabilities | <u>93,438</u> |

Deferred Inflows of Resources

| | |
|-------------------------------------|---------------|
| Pension related amounts | <u>27,030</u> |
| Total deferred inflows of resources | <u>27,030</u> |

Net Position

| | |
|------------------------------|---------------------|
| Investment in capital assets | 5,237,475 |
| Restricted for: | |
| Equipment replacement | 302,143 |
| Unrestricted net position | <u>943,202</u> |
| Total net position | <u>\$ 6,482,820</u> |

See notes to financial statements

Village of Thiensville

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Fund
Year Ended December 31, 2024

| | <u>Sewer Utility</u> |
|-----------------------------------|----------------------|
| Operating Revenues | |
| Public charges for services | \$ 1,115,225 |
| Other operating revenue | <u>11,329</u> |
| Total operating revenues | <u>1,126,554</u> |
| Operating Expenses | |
| Operation and maintenance | 1,404,229 |
| Depreciation/amortization expense | <u>92,481</u> |
| Total operating expenses | <u>1,496,710</u> |
| Operating loss | <u>(370,156)</u> |
| Nonoperating Revenues | |
| Investment income | 46,422 |
| Intergovernmental | <u>426,933</u> |
| Total nonoperating revenues | <u>473,355</u> |
| Change in net position | 103,199 |
| Net Position, Beginning | <u>6,379,621</u> |
| Net Position, Ending | <u>\$ 6,482,820</u> |

See notes to financial statements

Village of Thiensville

Statement of Cash Flows -
Proprietary Fund
Year Ended December 31, 2024

| | <u>Sewer Utility</u> |
|--|--------------------------|
| Cash Flows From Operating Activities | |
| Received from customers | \$ 1,480,025 |
| Paid to suppliers for goods and services | (1,276,820) |
| Paid to employees for services | <u>(152,593)</u> |
| Net cash flows from operating activities | <u>50,612</u> |
| Cash Flows From Investing Activities | |
| Investment income | <u>46,422</u> |
| Net cash flows from investing activities | <u>46,422</u> |
| Cash Flows From Noncapital Financing Activities | |
| Acquisition and construction of capital assets | <u>(241,022)</u> |
| Net cash flows from capital and related financing activities | <u>(241,022)</u> |
| Net change in cash and cash equivalents | (143,988) |
| Cash and Cash Equivalents, Beginning | <u>1,039,284</u> |
| Cash and Cash Equivalents, Ending | <u><u>\$ 895,296</u></u> |
| Reconciliation of Operating Loss to Net Cash Flows From Operating Activities | |
| Operating loss | \$ (370,156) |
| Nonoperating revenue | 426,933 |
| Adjustments to reconcile operating loss to net cash flows from operating activities: | |
| Depreciation | 92,481 |
| Changes in assets, deferred outflows, liabilities and deferred inflows: | |
| Customer accounts receivable | (74,848) |
| Receivable from municipality | 1,386 |
| Prepays | (5,310) |
| Accounts payable | (22,712) |
| Other current liabilities | 1,250 |
| Pension related deferrals and liability | <u>1,588</u> |
| Net cash flows from operating activities | <u><u>\$ 50,612</u></u> |
| Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds | |
| Cash and investments | \$ 593,153 |
| Restricted cash and investments | <u>302,143</u> |
| Cash and cash equivalents | <u><u>\$ 895,296</u></u> |
| Noncash Capital and Related Financing Activities | |
| None | |

See notes to financial statements

Village of Thiensville

Statement of Fiduciary Net Position
December 31, 2024

| | Custodial Funds |
|--|----------------------------|
| Assets | |
| Cash and investments | \$ 2,064,637 |
| Prepaid items | 20,163 |
| Receivables: | |
| Tax roll receivable | 2,900,464 |
| Accounts receivable | <u>82,286</u> |
| Total assets | <u>5,067,550</u> |
| Liabilities, Deferred Inflows of Resources and Net Position | |
| Liabilities | |
| Accounts payable | 50,659 |
| Accrued taxes | 21,627 |
| Due to other governments | <u>4,687,392</u> |
| Total liabilities | <u>4,759,678</u> |
| Deferred Inflows of Resources | |
| Unavailable revenues | <u>19,167</u> |
| Total deferred inflows of resources | <u>19,167</u> |
| Net Position | |
| Restricted for library | <u>288,705</u> |
| Total net position | <u><u>\$ 288,705</u></u> |

See notes to financial statements

Village of Thiensville

Statement of Changes in Fiduciary Net Position
Year Ended December 31, 2024

| | Custodial Funds |
|----------------------------------|----------------------------|
| Additions | |
| Tax collections | \$ 3,134,610 |
| Intergovernmental | 1,257,581 |
| Fines and fees | 19,439 |
| Investment income | 16,118 |
| Gifts and grants | 14,392 |
| Miscellaneous | <u>88,021</u> |
| Total additions | <u>4,530,161</u> |
| Deductions | |
| Payments to overlying districts | 3,134,610 |
| Library operating expenditures | 1,290,773 |
| Library capital outlay | <u>66,625</u> |
| Total deductions | <u>4,492,008</u> |
| Change in fiduciary net position | 38,153 |
| Net Position, Beginning | <u>250,552</u> |
| Net Position, Ending | <u><u>\$ 288,705</u></u> |

See notes to financial statements

Village of Thiensville

Index to Notes to Financial Statements
December 31, 2024

| | <u>Page</u> |
|--|-------------|
| 1. Summary of Significant Accounting Policies | 15 |
| Reporting Entity | 15 |
| Government-Wide and Fund Financial Statements | 15 |
| Measurement Focus, Basis of Accounting and Financial Statement Presentation | 17 |
| Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity | 18 |
| Deposits and Investments | 18 |
| Receivables | 19 |
| Inventories and Prepaid Items | 20 |
| Restricted Assets | 20 |
| Capital Assets | 20 |
| Deferred Outflows of Resources | 21 |
| Compensated Absences | 21 |
| Long-Term Obligations | 21 |
| Leases | 22 |
| Deferred Inflows of Resources | 22 |
| Equity Classifications | 22 |
| Pension | 24 |
| Basis for Existing Rates | 24 |
| Land Held for Resale | 24 |
| 2. Stewardship, Compliance and Accountability | 24 |
| Budgetary Information | 24 |
| Excess Expenditures Over Budget | 24 |
| Deficit Balances | 25 |
| Limitations on the Village's Tax Levy | 25 |
| 3. Detailed Notes on All Funds | 25 |
| Deposits and Investments | 25 |
| Receivables | 26 |
| Restricted Assets | 27 |
| Capital Assets | 27 |
| Interfund Receivables/Payables, Advances and Transfers | 29 |
| Long-Term Obligations | 30 |
| Lease Disclosures | 32 |
| Net Position/Fund Balances | 32 |
| Special Items | 33 |
| 4. Other Information | 34 |
| Employees' Retirement System | 34 |
| Risk Management | 39 |
| Commitments and Contingencies | 40 |
| Joint Ventures | 40 |
| Effect of New Accounting Standards on Current-Period Financial Statements | 41 |

Village of Thiensville

Notes to Financial Statements
December 31, 2024

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% 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% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

- 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
Act 102 Fund
Police Donation Fund

Fire Donation Fund
Old Village Hall Fund
Park Improvement Fund

In addition, the Village reports the following fund types:

Custodial Funds

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
Frank L. Weyenberg Library of Mequon-
Thiensville Fund

Village of Thiensville

Notes to Financial Statements
December 31, 2024

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 to 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.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

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% of the certificate or collateralization shall have been waived by the Board of Trustees.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

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, 2024, 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 county government 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 - 2024 tax roll:

| | |
|---|------------------|
| Lien date and levy date | December 2024 |
| Tax bills mailed | December 2024 |
| Payment in full, or | January 31, 2025 |
| First installment due | January 31, 2025 |
| Second installment due | July 31, 2025 |
| Tax sale, 2024 delinquent real estate taxes | October 2027 |

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.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

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 Financial 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 assets and 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 and overhead. 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 |

Lease assets are typically amortized over the lease term.

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.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets 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.

Vacation and sick leave pay is accrued 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 on 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, 2024, 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.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

Leases

The Village is a lessor because it leases capital assets to other entities. As a lessor, the Village reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and government-wide financial statements. The Village continues to report and depreciate the capital assets being leased as capital assets of the primary government.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets 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.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

- 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% 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 \$139,487. \$486,513 of the Corporate Reserve Fund was used for an interfund advance between the General Fund and the Special Revenue - Tax Incremental District No.2 Funds. The purpose of the Tax Stabilization Fund is to reduce the levy for the operating budget. The Village board may apply up to 10% 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% 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.

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 \$491,040. This amount is included with unassigned fund balance in the general fund.

See Note 3 for further information.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

Pension

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset);
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions; and
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the 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 20, 2023.

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 Incremental District #2 Fund, Capital Improvements Fund, Old Village Hall Fund and Sewer Fund. A budget has not been formally adopted for Police Donation Fund, Fire Donation Fund and Act 102 Fund. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

Excess Expenditures Over Budget

| <u>Funds</u> | <u>Budgeted Expenditures</u> | <u>Actual Expenditures</u> | <u>Excess Expenditures Over Budget</u> |
|--|------------------------------|----------------------------|--|
| Special Revenue, Tax Incremental District #2 | \$ 240,947 | \$ 841,983 | \$ 601,036 |
| Capital Projects, Capital improvement | 665,317 | 710,687 | 45,370 |
| Special Revenue, Stormwater Management Fund | 74,025 | 234,050 | 160,025 |
| Special Revenue, Park Improvement Fund | 59,000 | 65,026 | 6,026 |

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.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of December 31, 2024, the following individual funds held a deficit balance:

| Fund | Amount | Reason |
|---|------------|---|
| Special Revenue, Tax Incremental District #2 Fund | \$ 493,963 | Expenditures paid in advance of receipt of financing. |
| Special Revenue, Stormwater Management Fund | 45,349 | Expenditures paid in advance of receipt of financing. |

TIF district deficits are anticipated to be funded with future incremental taxes levied over the life of the districts, which is 27 years for the districts created before October 1, 1995, and 23 years for districts created thereafter through September 30, 2004. Beginning October 1, 2004, the life of new districts varies by type of district (20-27 years) and may be extended in some cases.

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 net 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 | \$ 4,922,391 | \$ 5,083,322 | Custodial credit risk |
| LGIP | 640,425 | 640,425 | Credit risk |
| Petty cash | 500 | - | N/A |
| Total deposits and investments | <u>\$ 5,563,316</u> | <u>\$ 5,723,747</u> | |
| Reconciliation to financial statements | | | |
| Per statement of net position: | | | |
| Unrestricted cash and investments | \$ 3,196,536 | | |
| Restricted cash and investments | 302,143 | | |
| Per statement of net position, fiduciary fund: | | | |
| Custodial fund | <u>2,064,637</u> | | |
| Total deposits and investments | <u>\$ 5,563,316</u> | | |

Village of Thiensville

Notes to Financial Statements
December 31, 2024

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 non-interest-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 \$1,000,000. 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, 2024, the banks had pledged various government securities in the amount of \$9,088,892 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.

The Village does not have any deposits exposed to custodial credit risk.

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 leases.

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:

| | <u>Unearned</u> | <u>Unavailable</u> |
|---|---------------------|--------------------|
| Property taxes receivable for subsequent year | \$ 2,551,732 | \$ - |
| Special assessments not yet due | - | 86,469 |
| Cell tower lease receivable | 790,750 | - |
| Other | <u>5,036</u> | <u>-</u> |
| Total unearned/unavailable revenue for governmental funds | <u>\$ 3,347,518</u> | <u>\$ 86,469</u> |

Village of Thiensville

Notes to Financial Statements
December 31, 2024

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.

Capital Assets

Capital asset activity for the year ended December 31, 2024, 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 | 567,288 | 231,592 | - | 798,880 |
| Intangible assets | 12,925 | - | - | 12,925 |
| Antique fire truck | 47,197 | - | - | 47,197 |
| | <u>1,043,587</u> | <u>231,592</u> | <u>-</u> | <u>1,275,179</u> |
| Total capital assets not being depreciated / amortized | | | | |
| | <u>1,043,587</u> | <u>231,592</u> | <u>-</u> | <u>1,275,179</u> |
| Capital assets being depreciated / amortized: | | | | |
| Buildings | 2,017,669 | 71,325 | 39,074 | 2,049,920 |
| Improvements | 2,340,048 | - | - | 2,340,048 |
| Machinery and equipment | 4,963,764 | 148,794 | 2,500,571 | 2,611,987 |
| Furniture and fixture | 74,069 | - | - | 74,069 |
| Intangible assets | 19,043 | - | - | 19,043 |
| Roads | 5,033,673 | 56,812 | 9,290 | 5,081,195 |
| Storm sewer | 4,952,587 | - | - | 4,952,587 |
| | <u>19,400,853</u> | <u>276,931</u> | <u>2,548,935</u> | <u>17,128,849</u> |
| Total capital assets being depreciated / amortized | | | | |
| | <u>19,400,853</u> | <u>276,931</u> | <u>2,548,935</u> | <u>17,128,849</u> |
| Total capital assets | | | | |
| | <u>20,444,440</u> | <u>508,523</u> | <u>2,548,935</u> | <u>18,404,028</u> |
| Less accumulated depreciation / amortization for: | | | | |
| Buildings | (715,477) | (41,186) | 39,074 | (717,589) |
| Improvements | (1,024,471) | (101,119) | - | (1,125,590) |
| Machinery and equipment | (2,866,287) | (150,638) | 1,433,406 | (1,583,519) |
| Furniture and fixture | (45,172) | (2,866) | - | (48,038) |
| Intangible assets | (6,665) | (2,857) | - | (9,522) |
| Roads | (1,758,830) | (51,538) | 6,786 | (1,803,582) |
| Storm sewer | (628,061) | (47,840) | - | (675,901) |
| | <u>(7,044,963)</u> | <u>(398,044)</u> | <u>1,479,266</u> | <u>(5,963,741)</u> |
| Total accumulated depreciation / amortization | | | | |
| | <u>(7,044,963)</u> | <u>(398,044)</u> | <u>1,479,266</u> | <u>(5,963,741)</u> |
| Net capital assets being depreciated / amortized | | | | |
| | <u>12,355,890</u> | <u>(121,113)</u> | <u>1,069,669</u> | <u>11,165,108</u> |
| Total governmental activities capital assets, net as reported in the statement of net position | | | | |
| | <u>\$ 13,399,477</u> | <u>\$ 110,479</u> | <u>\$ 1,069,669</u> | <u>\$ 12,440,287</u> |

Village of Thiensville

Notes to Financial Statements
December 31, 2024

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities

| | |
|---|--------------|
| General government | \$ 153,301 |
| Public safety | 60,386 |
| Public works, which includes the depreciation of infrastructure | 178,301 |
| Culture, recreation and education | <u>6,056</u> |

Total governmental activities depreciation / amortization expense \$ 398,044

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|---|--------------------------|-------------------|-------------------|-----------------------|
| Business-Type Activities | | | | |
| Capital assets not being depreciated / amortized: | | | | |
| Construction in progress | \$ 81,228 | \$ 241,022 | \$ 220,139 | \$ 102,111 |
| Total capital assets not being depreciated / amortized | <u>81,228</u> | <u>241,022</u> | <u>220,139</u> | <u>102,111</u> |
| Capital assets being depreciated / amortized: | | | | |
| Structures and improvements | 755,270 | - | - | 755,270 |
| Sewer collection system | 6,041,574 | 220,139 | 18,808 | 6,242,905 |
| Machinery and equipment | 754,896 | - | - | 754,896 |
| Furniture and fixture | 78,050 | - | - | 78,050 |
| Vehicles | 49,193 | - | - | 49,193 |
| Intangible asset | 100,618 | - | - | 100,618 |
| Total capital assets being depreciated / amortized | <u>7,779,601</u> | <u>220,139</u> | <u>18,808</u> | <u>7,980,932</u> |
| Total capital assets | <u>7,860,829</u> | <u>461,161</u> | <u>238,947</u> | <u>8,083,043</u> |
| Less accumulated depreciation / amortization for: | | | | |
| Structures and improvements | (467,657) | (15,106) | - | (482,763) |
| Sewer collection system | (1,525,583) | (55,675) | 18,808 | (1,562,450) |
| Machinery and equipment | (562,902) | (12,677) | - | (575,579) |
| Furniture and fixture | (73,303) | (1,899) | - | (75,202) |
| Vehicles | (49,193) | - | - | (49,193) |
| Intangible asset | (93,257) | (7,124) | - | (100,381) |
| Total accumulated depreciation / amortization | <u>(2,771,895)</u> | <u>(92,481)</u> | <u>18,808</u> | <u>(2,845,568)</u> |
| Net capital assets being depreciated / amortized | <u>5,007,706</u> | <u>127,658</u> | <u>-</u> | <u>5,135,364</u> |
| Business-type activities capital assets, net as reported in the statement of net position | <u>\$ 5,088,934</u> | <u>\$ 368,680</u> | <u>\$ 220,139</u> | <u>\$ 5,237,475</u> |

Depreciation / amortization expense was charged to functions as follows:

Business-Type Activities

Sewer \$ 92,481

Total business-type activities, net as reported in the statement of net position expense \$ 92,481

Village of Thiensville

Notes to Financial Statements
December 31, 2024

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|--|--|--------------------|
| General Fund | Special Revenue, Stormwater Management | \$ 67,649 |
| Total, fund financial statements | | 67,649 |
| Less fund eliminations | | <u>(67,649)</u> |
| Total internal balances, government-wide statement of net position | | <u><u>\$ -</u></u> |

All amounts are due within one year.

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Advances

The general fund is advancing funds to the special revenue - tax incremental district #2 fund. The amount advanced is determined by the deficiency of revenues over expenditures and other financing sources since the district's inception. No repayment schedule has been established.

The following is a schedule of interfund advances:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> | <u>Amount Not Due Within One Year</u> |
|--|---|--------------------|---------------------------------------|
| General Fund | Special Revenue, Tax Incremental District #2 Fund | \$ 486,513 | \$ 486,513 |
| Total, fund financial statements | | 486,513 | |
| Less fund eliminations | | <u>(486,513)</u> | |
| Total, interfund advances, government-wide statement of net position | | <u><u>\$ -</u></u> | |

The principal purpose of this advance is to finance expenditures until tax incremental district resources are available.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

Transfers

The following is a schedule of interfund transfers:

| <u>Fund Transferred To</u> | <u>Fund Transferred From</u> | <u>Amount</u> | <u>Principal Purpose</u> |
|--|--|------------------|--------------------------|
| General Fund | Special Revenue, Act 102 Fund | \$ 40,193 | Close out fund |
| General Fund | Special Revenue, Police Donation Fund | 11,091 | Close out fund |
| General Fund | Special Revenue, Fire Donation Fund | 20,051 | Close out fund |
| General Fund | Special Revenue, Old Village Hall Fund | 15,373 | Finance project costs |
| Capital Project, Capital Improvement Fund | Special Revenue Fund, Stormwater Management Fund | 168,377 | Finance project costs |
| Capital Project, Capital Improvement Fund | General Fund | <u>236,731</u> | Finance project costs |
| Total, fund financial statements | | 491,816 | |
| Less fund eliminations | | <u>(491,816)</u> | |
| Total transfers, government-wide statement of activities | | <u>\$ -</u> | |

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, 2024, was as follows:

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> | <u>Amounts Due Within One Year</u> |
|---|--------------------------|------------------|------------------|-----------------------|------------------------------------|
| Governmental Activities | | | | | |
| Bonds and notes payable: | | | | | |
| General obligation debt (Discounts)/Premiums | \$ 4,390,000 | \$ - | \$ - | \$ 4,390,000 | \$ 195,000 |
| | <u>62,470</u> | <u>-</u> | <u>3,519</u> | <u>58,951</u> | <u>-</u> |
| Total bonds and notes payable | <u>4,452,470</u> | <u>-</u> | <u>3,519</u> | <u>4,448,951</u> | <u>195,000</u> |
| Other liabilities: | | | | | |
| Accumulated compensatory time | 8,779 | - | 1,335 | 7,444 | 7,444 |
| Accumulated sick pay | 111,213 | 9,365 | - | 120,578 | - |
| Accumulated vacation time | 26,157 | - | 3,451 | 22,706 | 22,706 |
| Paid annuitant sick leave | <u>13,513</u> | <u>-</u> | <u>4,240</u> | <u>9,273</u> | <u>9,010</u> |
| Total other liabilities | <u>159,662</u> | <u>9,365</u> | <u>9,026</u> | <u>160,001</u> | <u>39,160</u> |
| Total governmental activities long-term liabilities | <u>\$ 4,612,132</u> | <u>\$ 9,365</u> | <u>\$ 12,545</u> | <u>\$ 4,608,952</u> | <u>\$ 234,160</u> |

Village of Thiensville

Notes to Financial Statements
December 31, 2024

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2024, was \$25,948,835. Total general obligation debt outstanding at year end was \$4,390,000.

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.

| <u>Governmental Activities</u> | | | | | <u>Balance</u> |
|--|----------------|-----------------|-----------------|---------------------|---------------------|
| <u>General Obligation Debt</u> | <u>Date of</u> | <u>Final</u> | <u>Interest</u> | <u>Original</u> | <u>December 31,</u> |
| | <u>Issue</u> | <u>Maturity</u> | <u>Rates</u> | <u>Indebtedness</u> | <u>2024</u> |
| G.O. Corporate Purpose Bonds | 03/30/2022 | 10/01/2041 | 3.00-3.25% | \$ 4,390,000 | <u>\$ 4,390,000</u> |
| Total governmental activities, general obligation debt | | | | | <u>\$ 4,390,000</u> |

Debt service requirements to maturity are as follows:

| <u>Years</u> | <u>Governmental Activities</u> | |
|--------------|--------------------------------|---------------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2025 | \$ 195,000 | \$ 134,930 |
| 2026 | 195,000 | 129,080 |
| 2027 | 195,000 | 123,230 |
| 2028 | 195,000 | 117,380 |
| 2029 | 195,000 | 111,530 |
| 2030-2034 | 975,000 | 469,900 |
| 2035-2039 | 1,550,000 | 309,725 |
| 2040-2041 | <u>890,000</u> | <u>43,165</u> |
| Total | <u>\$ 4,390,000</u> | <u>\$ 1,438,940</u> |

Other Debt Information

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

Village of Thiensville

Notes to Financial Statements
December 31, 2024

Lease Disclosures

Lessor - Lease Receivables

| <u>Governmental Activities</u> | | | | <u>Receivable Balance December 31, 2024</u> |
|--------------------------------------|------------------------------|---------------------------|-----------------------|---|
| <u>Lease Receivables Description</u> | <u>Date of Inception</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | |
| TowerCo | 01/09/2019 | 01/09/2044 | 2.50% | \$ 790,750 |
| Total governmental activities | | | | <u>\$ 790,750</u> |

Future minimum lease payments are as follows:

| <u>Years</u> | <u>Principal</u> | <u>Interest</u> |
|--------------|-------------------|-------------------|
| 2025 | \$ 20,643 | \$ 26,807 |
| 2026 | 22,778 | 25,621 |
| 2027 | 24,956 | 24,411 |
| 2028 | 27,177 | 23,177 |
| 2029 | 29,443 | 21,918 |
| 2030-2034 | 182,822 | 89,809 |
| 2035-2039 | 246,669 | 54,338 |
| 2040-2044 | <u>236,262</u> | <u>15,465</u> |
| Total | <u>\$ 790,750</u> | <u>\$ 281,546</u> |

The Village recognized \$18,549 of lease revenue during the fiscal year.

The Village recognized \$27,970 of interest revenue during the fiscal year.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2024, includes the following:

Governmental Activities

| | |
|---|---------------------|
| Invested in capital assets: | |
| Land | \$ 416,177 |
| Construction in progress | 798,880 |
| Intangible assets | 12,925 |
| Other assets not being depreciated | 47,197 |
| Other capital assets, net of accumulated depreciation/amortization | 11,165,108 |
| Less long-term debt outstanding | (4,390,000) |
| Plus unspent capital related debt proceeds | 1,034,356 |
| Less unamortized debt premium | <u>(58,951)</u> |
| Total invested in capital assets | <u>\$ 9,025,692</u> |

Village of Thiensville

Notes to Financial Statements
December 31, 2024

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2024, include the following:

| | General Fund | Special Revenue Fund - Tax Incremental District #2 | Capital Projects Fund - Capital Improvement Fund | Nonmajor Governmental Funds | Total |
|--|---------------------|--|--|-----------------------------------|---------------------|
| Fund Balances | | | | | |
| Nonspendable: | | | | | |
| Prepaid items | \$ 56,137 | \$ 825 | \$ - | \$ 410 | \$ 57,372 |
| Inventories | 3,100 | - | - | - | 3,100 |
| Advances to other funds | 486,513 | - | - | - | 486,513 |
| Delinquent personal property taxes | 7,241 | - | - | - | 7,241 |
| Subtotal | <u>552,991</u> | <u>825</u> | <u>-</u> | <u>410</u> | <u>554,226</u> |
| Restricted for: | | | | | |
| Park improvements | - | - | - | 267,597 | 267,597 |
| Subtotal | <u>-</u> | <u>-</u> | <u>-</u> | <u>267,597</u> | <u>267,597</u> |
| Committed to: | | | | | |
| Accrued compensated absences | 160,001 | - | - | - | 160,001 |
| Park improvements | - | - | - | 77,784 | 77,784 |
| Subtotal | <u>160,001</u> | <u>-</u> | <u>-</u> | <u>77,784</u> | <u>237,785</u> |
| Assigned to: | | | | | |
| Budget appropriations | 150,000 | - | - | - | 150,000 |
| Capital projects and equipment purchases | - | - | 256,600 | - | 256,600 |
| Subtotal | <u>150,000</u> | <u>-</u> | <u>256,600</u> | <u>-</u> | <u>406,600</u> |
| Unassigned | <u>668,581</u> | <u>(494,788)</u> | <u>-</u> | <u>(45,759)</u> | <u>128,034</u> |
| Total fund balances | <u>\$ 1,531,573</u> | <u>\$ (493,963)</u> | <u>\$ 256,600</u> | <u>\$ 300,032</u> | <u>\$ 1,594,242</u> |

Business-Type Activities

Net investment in capital assets:

| | |
|---|------------------|
| Construction in progress | \$ 102,111 |
| Other capital assets, net of accumulated depreciation | <u>5,135,364</u> |

Total net investment in capital assets \$ 5,237,475

Special Items

The Village transferred all fire department assets on the books to the Southern Ozaukee Fire Department per the intergovernmental agreement between the Village of Thiensville and the City of Mequon. In 2024, the Village recorded a loss of \$888,730 on the contribution of assets.

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>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

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 a retirement benefit based on a formula factor, their final 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.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

Postretirement 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:

| <u>Year</u> | <u>Core Fund Adjustment %</u> | <u>Variable Fund Adjustment %</u> |
|-------------|-----------------------------------|---------------------------------------|
| 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 |
| 2021 | 5.1 | 13.0 |
| 2022 | 7.4 | 15.0 |
| 2023 | 1.6 | (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 was 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 \$120,961 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2024 are:

| <u>Employee Category</u> | <u>Employee</u> | <u>Employer</u> |
|--|-----------------|-----------------|
| General (Executives & Elected Officials) | 6.80 % | 6.80 % |
| Protective with Social Security | 6.80 | 13.20 |
| Protective without Social Security | 6.80 | 18.10 |

Village of Thiensville

Notes to Financial Statements
December 31, 2024

Pension Liability, Pension Expense (Revenue), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the Village reported a liability of \$152,351 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. 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 liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the Village's proportion was 0.01024687%, which was a decrease of 0.00054577% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Village recognized pension expense (revenue) of \$90,794.

At December 31, 2024, 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 projected and actual experience | \$ 614,278 | \$ 813,615 |
| Changes in assumptions | 66,405 | - |
| Net differences between projected and actual earnings on pension plan investments | 530,919 | - |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 629 | 8,736 |
| Employer contributions subsequent to the measurement date | <u>134,241</u> | <u>-</u> |
| Total | <u>\$ 1,346,472</u> | <u>\$ 822,351</u> |

\$134,241 reported as deferred outflows of resources 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| Years Ending December 31: | Deferred Outflows of Resources and Deferred Inflows of Resources (Net) |
|--------------------------------------|---|
| 2025 | \$ 78,916 |
| 2026 | 82,378 |
| 2027 | 331,210 |
| 2028 | (102,624) |

Village of Thiensville

Notes to Financial Statements
December 31, 2024

Actuarial Assumptions

The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|--|--|
| Actuarial Valuation Date: | December 31, 2022 |
| Measurement Date of Net Pension Liability (Asset): | December 31, 2023 |
| Experience Study: | January 1, 2018 - December 31, 2020 Published November 19, 2021 |
| Actuarial Cost Method: | Entry Age Normal |
| Asset Valuation Method: | Fair Value |
| Long-Term Expected Rate of Return: | 6.8% |
| Discount Rate: | 6.8% |
| Salary Increases: | |
| Wage Inflation | 3.0% |
| Seniority/Merit | 0.1%-5.6% |
| Mortality: | 2020 WRS Experience Mortality Table |
| Postretirement Adjustments*: | 1.7% |

* *No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

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:

Asset Allocation Targets and Expected Returns* as of December 31, 2023

| Core Fund Asset Class | Asset Allocation % | Long-Term Expected Nominal Rate of Return % | Long-Term Expected Real Rate of Return %** |
|------------------------------|---------------------------|--|---|
| Public Equity | 40 | 7.3 | 4.5 |
| Public Fixed Income | 27 | 5.8 | 3.0 |
| Inflation Sensitive | 19 | 4.4 | 1.7 |
| Real Estate | 8 | 5.8 | 3.0 |
| Private Equity/Debt | 18 | 9.6 | 6.7 |
| Leverage*** | (12) | 3.7 | 1.0 |
| Total Core Fund | 100 | 7.4 | 4.6 |
| Variable Fund Asset | | | |
| U.S. Equities | 70 | 6.8 | 4.0 |
| International Equities | 30 | 7.6 | 4.8 |
| Total Variable Fund | 100 | 7.3 | 4.5 |

* *Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations*

** *New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.7%*

*** *The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used subject to an allowable range of up to 20%.*

Village of Thiensville

Notes to Financial Statements
December 31, 2024

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (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, 2023. 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 6.8% expected rate of return implies that a dividend of approximately 1.7% 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 6.80%, 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 (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

| | <u>1% Decrease to Discount Rate (5.8%)</u> | <u>Current Discount Rate (6.8%)</u> | <u>1% Increase to Discount Rate (7.8%)</u> |
|--|--|---|--|
| Village's proportionate share of the net pension liability (asset) | \$ 1,472,546 | \$ 152,351 | \$ (771,445) |

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, 2024, 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.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

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.

The Village has active construction projects as of December 31, 2024. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

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 \$111,351 in 2024.

Financial information of the Library as of December 31, 2024 is available in these financial statements.

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 sixteen 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.

Village of Thiensville

Notes to Financial Statements
December 31, 2024

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

| <u>Municipality</u> | <u>% Exp Paid</u> |
|-------------------------|-------------------|
| City of West Bend | 22.44 % |
| City of Mequon | 11.65 |
| City of Hartford | 10.93 |
| Village of Germantown | 10.12 |
| Village of Slinger | 7.63 |
| Village of Saukville | 6.75 |
| City of Port Washington | 6.44 |
| Village of Jackson | 6.30 |
| Village of Grafton | 4.55 |
| City of Cedarburg | 4.19 |
| Village of Kewaskum | 3.69 |
| Village of Thiensville | 2.29 |
| Town of Trenton | 1.08 |
| Village of Fredonia | 0.65 |
| Village of Newburg | 0.47 |
| Town of Hartford | 0.32 |
| Town of Polk | 0.25 |
| Town of West Bend | 0.25 |
| Total | <u><u>- %</u></u> |

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, 2024 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.

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

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

REQUIRED SUPPLEMENTARY INFORMATION

Village of Thiensville

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
 General Fund
 Year Ended December 31, 2024

| | <u>Original</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget</u> |
|--|---------------------|---------------------|---------------------|---------------------------------------|
| Revenues | | | | |
| Taxes | \$ 2,124,664 | \$ 2,124,664 | \$ 2,124,664 | \$ - |
| Intergovernmental | 383,986 | 383,986 | 387,219 | 3,233 |
| Licenses and permits | 160,620 | 160,620 | 106,736 | (53,884) |
| Fines, forfeitures and penalties | 40,000 | 40,000 | 17,917 | (22,083) |
| Public charges for services | 61,713 | 61,713 | 51,706 | (10,007) |
| Intergovernmental charges for services | 63,000 | 63,000 | 60,228 | (2,772) |
| Investment income | 100,000 | 100,000 | 106,419 | 6,419 |
| Miscellaneous revenues | 25,000 | 25,000 | 197,732 | 172,732 |
| Total revenues | <u>2,958,983</u> | <u>2,958,983</u> | <u>3,052,621</u> | <u>93,638</u> |
| Expenditures | | | | |
| Current: | | | | |
| General government | 583,071 | 583,071 | 435,605 | 147,466 |
| Public safety | 1,578,171 | 1,578,171 | 1,460,467 | 117,704 |
| Public works | 709,996 | 709,996 | 695,110 | 14,886 |
| Health and human services | 2,000 | 2,000 | 2,000 | - |
| Culture, recreation and education | 256,762 | 256,762 | 254,543 | 2,219 |
| Total expenditures | <u>3,130,000</u> | <u>3,130,000</u> | <u>2,847,725</u> | <u>282,275</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(171,017)</u> | <u>(171,017)</u> | <u>204,896</u> | <u>375,913</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 31,017 | 31,017 | 86,708 | 55,691 |
| Transfers out | <u>-</u> | <u>-</u> | <u>(236,731)</u> | <u>(236,731)</u> |
| Total other financing sources (uses) | <u>31,017</u> | <u>31,017</u> | <u>(150,023)</u> | <u>(181,040)</u> |
| Net change in fund balance | <u>\$ (140,000)</u> | <u>\$ (140,000)</u> | <u>54,873</u> | <u>\$ 194,873</u> |
| Fund Balance, Beginning | | | <u>1,476,700</u> | |
| Fund Balance, Ending | | | <u>\$ 1,531,573</u> | |

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
Year Ended December 31, 2024

| | <u>Original and Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget</u> |
|---------------------------------------|--------------------------------------|---------------------|---------------------------------------|
| Revenues | | | |
| Taxes | \$ 100 | \$ 15,114 | \$ 15,014 |
| Investment income | <u>10,000</u> | <u>18,355</u> | <u>8,355</u> |
| Total revenues | <u>10,100</u> | <u>33,469</u> | <u>23,369</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 16,500 | 7,846 | 8,654 |
| Conservation and development | 89,117 | 698,807 | (609,690) |
| Debt service: | | | |
| Interest and fiscal charges | <u>135,330</u> | <u>135,330</u> | <u>-</u> |
| Total expenditures | <u>240,947</u> | <u>841,983</u> | <u>(601,036)</u> |
| Net change in fund balance | <u>\$ (230,847)</u> | <u>(808,514)</u> | <u>\$ (577,667)</u> |
| Fund Balance, Beginning | | <u>314,551</u> | |
| Fund Balance (Deficit), Ending | | <u>\$ (493,963)</u> | |

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, 2024

| 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% |
| 12/31/21 | 0.01031377% | (831,308) | 1,311,913 | 63.37% | 106.02% |
| 12/31/22 | 0.01079264% | 571,762 | 1,413,127 | 40.46% | 95.72% |
| 12/31/23 | 0.01024687% | 152,351 | 1,221,598 | 12.47% | 98.85% |

Schedule of Employer Contributions - Wisconsin Retirement System
 Year Ended December 31, 2024

| 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% |
| 12/31/22 | 134,416 | 134,416 | - | 1,413,127 | 9.51% |
| 12/31/23 | 121,566 | 121,566 | - | 1,221,598 | 9.95% |
| 12/31/24 | 134,241 | 134,241 | - | 1,286,096 | 10.44% |

See notes to required supplementary information

Village of Thiensville

Notes to Required Supplementary Information
Year Ended December 31, 2024

Budgetary 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.

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

Changes in assumptions. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

SUPPLEMENTARY INFORMATION

Village of Thiensville

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -

General Fund

Year Ended December 31, 2024

| | <u>Original</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget</u> |
|---|-----------------|---------------------|----------------|---------------------------------------|
| Taxes | | | | |
| General property taxes | \$ 2,124,664 | \$ 2,124,664 | \$ 2,124,664 | \$ - |
| Intergovernmental Revenues | | | | |
| State shared revenues | 148,927 | 148,927 | 148,927 | - |
| Fire insurance tax (2% fire dues) | 17,500 | 17,500 | 18,915 | 1,415 |
| Exempt computer aid | 4,179 | 4,179 | 4,179 | - |
| State aid, law enforcement improvement | 1,120 | 1,120 | 2,878 | 1,758 |
| State transportation | 193,289 | 193,289 | 193,318 | 29 |
| State aid, recycling | 9,500 | 9,500 | 9,531 | 31 |
| Other | 9,471 | 9,471 | 9,471 | - |
| Total intergovernmental revenues | <u>383,986</u> | <u>383,986</u> | <u>387,219</u> | <u>3,233</u> |
| Licenses and Permits | | | | |
| Liquor and malt beverage licenses | 9,500 | 9,500 | 8,282 | (1,218) |
| Cigarette licenses | 200 | 200 | 200 | - |
| Cable and cell tower | 65,520 | 65,520 | 35,377 | (30,143) |
| Dog and cat licenses | 2,200 | 2,200 | 1,493 | (707) |
| Other nonbusiness licenses | 700 | 700 | 165 | (535) |
| Building permits | 50,000 | 50,000 | 42,109 | (7,891) |
| Electrical permits | 15,000 | 15,000 | 8,987 | (6,013) |
| Plumbing permits | 15,000 | 15,000 | 8,527 | (6,473) |
| Other permits | 2,500 | 2,500 | 1,596 | (904) |
| Total licenses and permits | <u>160,620</u> | <u>160,620</u> | <u>106,736</u> | <u>(53,884)</u> |
| Fines, Forfeitures and Penalties | | | | |
| Court penalties and costs | 25,000 | 25,000 | 9,534 | (15,466) |
| Parking violations | 15,000 | 15,000 | 8,383 | (6,617) |
| Total fines, forfeitures and penalties | <u>40,000</u> | <u>40,000</u> | <u>17,917</u> | <u>(22,083)</u> |
| Public Charges for Services | | | | |
| Municipal center fees | 3,000 | 3,000 | 3,900 | 900 |
| Law enforcement fees | 2,500 | 2,500 | 1,840 | (660) |
| Dumpster service fees | 23,900 | 23,900 | 21,442 | (2,458) |
| Softball sponsor fees | 1,500 | 1,500 | 1,350 | (150) |
| Park fees | 8,000 | 8,000 | 6,700 | (1,300) |
| Other public charges for services | 22,813 | 22,813 | 16,474 | (6,339) |
| Total public charges for services | <u>61,713</u> | <u>61,713</u> | <u>51,706</u> | <u>(10,007)</u> |
| Intergovernmental Charges for Services | | | | |
| Administrative charge to sewer utility | 40,000 | 40,000 | 40,000 | - |
| Local, other services | 15,000 | 15,000 | 12,228 | (2,772) |
| Fiscal agent fees | 8,000 | 8,000 | 8,000 | - |
| Total intergovernmental charges for services | <u>63,000</u> | <u>63,000</u> | <u>60,228</u> | <u>(2,772)</u> |

Village of Thiensville

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -

General Fund

Year Ended December 31, 2024

| | <u>Original</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget</u> |
|---|---------------------|---------------------|---------------------|---------------------------------------|
| Investment Income | | | | |
| Interest on investments | \$ 100,000 | \$ 100,000 | \$ 78,449 | \$ (21,551) |
| Interest on lease receivable | <u>-</u> | <u>-</u> | <u>27,970</u> | <u>27,970</u> |
| Total investment income | <u>100,000</u> | <u>100,000</u> | <u>106,419</u> | <u>6,419</u> |
| Miscellaneous Revenue | | | | |
| Donations | - | - | 9,566 | 9,566 |
| Other miscellaneous revenue | <u>25,000</u> | <u>25,000</u> | <u>188,166</u> | <u>163,166</u> |
| Total miscellaneous revenue | <u>25,000</u> | <u>25,000</u> | <u>197,732</u> | <u>172,732</u> |
| Other Financing Sources | | | | |
| Transfers in | <u>31,017</u> | <u>31,017</u> | <u>86,708</u> | <u>55,691</u> |
| Total revenues and other financing sources | <u>\$ 2,990,000</u> | <u>\$ 2,990,000</u> | <u>\$ 3,139,329</u> | <u>\$ 149,329</u> |

Village of Thiensville

Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -

General Fund

Year Ended December 31, 2024

| | <u>Original</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget</u> |
|---|---------------------|---------------------|---------------------|---------------------------------------|
| General Government | | | | |
| Village Board | \$ 37,530 | \$ 37,530 | \$ 39,566 | \$ (2,036) |
| Legal | 12,000 | 12,000 | 11,583 | 417 |
| Village administration | 286,826 | 286,826 | 262,290 | 24,536 |
| Elections | 12,000 | 12,000 | 11,621 | 379 |
| Village assessor | 6,600 | 6,600 | 4,950 | 1,650 |
| Special accounting and audit | 22,700 | 22,700 | 18,897 | 3,803 |
| Property and liability insurance | 100,715 | 100,715 | 82,252 | 18,463 |
| Other general government | 5,200 | 5,200 | 3,227 | 1,973 |
| Contingency | 99,500 | 99,500 | 1,219 | 98,281 |
| Total general government | <u>583,071</u> | <u>583,071</u> | <u>435,605</u> | <u>147,466</u> |
| Public Safety | | | | |
| Police department | 1,258,175 | 1,258,175 | 1,108,691 | 149,484 |
| Fire department | 275,996 | 275,996 | 290,251 | (14,255) |
| Inspection | 44,000 | 44,000 | 61,525 | (17,525) |
| Total public safety | <u>1,578,171</u> | <u>1,578,171</u> | <u>1,460,467</u> | <u>117,704</u> |
| Public Works | | | | |
| Department of Public Works | 539,796 | 539,796 | 541,686 | (1,890) |
| Engineering | 7,000 | 7,000 | 5,188 | 1,812 |
| Tree and brush control | 1,200 | 1,200 | 424 | 776 |
| Snow and ice removal | 29,000 | 29,000 | 2,225 | 26,775 |
| Street lighting | 25,000 | 25,000 | 34,910 | (9,910) |
| Planning services | 2,000 | 2,000 | 9,218 | (7,218) |
| Sanitary landfill | 50,000 | 50,000 | 53,412 | (3,412) |
| Recycling | 56,000 | 56,000 | 48,047 | 7,953 |
| Total public works | <u>709,996</u> | <u>709,996</u> | <u>695,110</u> | <u>14,886</u> |
| Health and Human Services | | | | |
| Family Service of Ozaukee | 2,000 | 2,000 | 2,000 | - |
| Culture, Recreation and Education | | | | |
| Weyenberg Library | 111,351 | 111,351 | 111,351 | - |
| Thiensville Business Association | 5,000 | 5,000 | 5,000 | - |
| Parks | 123,751 | 123,751 | 120,902 | 2,849 |
| Celebrations, July 4th activity | 16,660 | 16,660 | 17,290 | (630) |
| Total culture, recreation and education | <u>256,762</u> | <u>256,762</u> | <u>254,543</u> | <u>2,219</u> |
| Other Financing Uses | | | | |
| Transfers out | - | - | 236,731 | (236,731) |
| Total expenditures and other financing uses | <u>\$ 3,130,000</u> | <u>\$ 3,130,000</u> | <u>\$ 3,084,456</u> | <u>\$ 45,544</u> |

| Special Revenue Funds | |
|------------------------------|--|
| Park Improvement Fund | Total Nonmajor Governmental Funds |
| \$ 310,381 | \$ 310,381 |
| - | 52,000 |
| 35,000 | 60,000 |
| - | 410 |
| <u>\$ 345,381</u> | <u>\$ 422,791</u> |

| | |
|------|----------|
| \$ - | \$ 2,398 |
| - | 712 |
| - | 67,649 |
| - | 70,759 |

| | |
|---|--------|
| - | 52,000 |
|---|--------|

| | |
|---|--------|
| - | 52,000 |
|---|--------|

| | |
|---------|----------|
| - | 410 |
| 267,597 | 267,597 |
| 77,784 | 77,784 |
| - | (45,759) |

| | |
|---------|---------|
| 345,381 | 300,032 |
|---------|---------|

| | |
|-------------------|-------------------|
| <u>\$ 345,381</u> | <u>\$ 422,791</u> |
|-------------------|-------------------|

Village of Thiensville

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
 Nonmajor Governmental Funds
 Year Ended December 31, 2024

| | Special Revenue Funds | | | | |
|---|---|---------------------|-------------------------------------|-------------------------------|----------------------------------|
| | Stormwater Management Fund | Act 102 Fund | Police Donation Fund | Fire Donation Fund | Old Village Hall Fund |
| Revenues | | | | | |
| Taxes | \$ 52,000 | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 168,377 | - | - | - | - |
| Public charges for services | - | - | - | - | - |
| Investment income | - | - | - | - | - |
| Miscellaneous revenues | - | - | - | - | - |
| Total revenues | <u>220,377</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | 1,220 | - | - | - | - |
| Public works | 41,516 | - | - | - | - |
| Culture, recreation and education | - | - | - | - | - |
| Capital outlay | <u>22,937</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>65,673</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of revenues over expenditures | <u>154,704</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers out | <u>(168,377)</u> | <u>(40,193)</u> | <u>(11,091)</u> | <u>(20,051)</u> | <u>(15,373)</u> |
| Total other financing sources (uses) | <u>(168,377)</u> | <u>(40,193)</u> | <u>(11,091)</u> | <u>(20,051)</u> | <u>(15,373)</u> |
| Net change in fund balances | (13,673) | (40,193) | (11,091) | (20,051) | (15,373) |
| Fund Balances (Deficit), Beginning | <u>(31,676)</u> | <u>40,193</u> | <u>11,091</u> | <u>20,051</u> | <u>15,373</u> |
| Fund Balances (Deficit), Ending | <u>\$ (45,349)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| Special Revenue Funds | |
|------------------------------|--|
| Park Improvement Fund | Total Nonmajor Governmental Funds |
| \$ - | \$ 52,000 |
| - | 168,377 |
| 23,935 | 23,935 |
| 13,800 | 13,800 |
| <u>151,163</u> | <u>151,163</u> |
| <u>188,898</u> | <u>409,275</u> |
| - | 1,220 |
| - | 41,516 |
| 65,026 | 65,026 |
| <u>-</u> | <u>22,937</u> |
| <u>65,026</u> | <u>130,699</u> |
| <u>123,872</u> | <u>278,576</u> |
| <u>-</u> | <u>(255,085)</u> |
| <u>-</u> | <u>(255,085)</u> |
| 123,872 | 23,491 |
| <u>221,509</u> | <u>276,541</u> |
| <u>\$ 345,381</u> | <u>\$ 300,032</u> |

Village of Thiensville

Combining Statement of Fiduciary Net Position - Custodial Funds

December 31, 2024

| | Tax Collection Fund | Frank L. Weyenberg Library of Mequon-Thiensville | | Total |
|--|---------------------------|---|-------------------|-------------------|
| | | Library Operations | Library Grants | |
| Assets | | | | |
| Cash and investments | \$ 1,787,327 | \$ 202,169 | \$ 75,141 | \$ 2,064,637 |
| Receivables: | | | | |
| Tax roll receivable | 2,900,464 | - | - | 2,900,464 |
| Accounts receivable (net) | - | 82,286 | - | 82,286 |
| Prepaid items | - | 20,163 | - | 20,163 |
| Total assets | 4,687,791 | 304,618 | 75,141 | 5,067,550 |
| Liabilities, Deferred Inflows of Resources and Net Position | | | | |
| Liabilities | | | | |
| Accounts payable | 399 | 50,216 | 44 | 50,659 |
| Accrued liabilities | - | 21,627 | - | 21,627 |
| Due to other governments | 4,687,392 | - | - | 4,687,392 |
| Total liabilities | 4,687,791 | 71,843 | 44 | 4,759,678 |
| Deferred Inflows of Resources | | | | |
| Unavailable revenue | - | 19,167 | - | 19,167 |
| Net Position | | | | |
| Restricted for Library | - | 213,608 | 75,097 | 288,705 |
| Total net position | \$ - | \$ 213,608 | \$ 75,097 | \$ 288,705 |

Village of Thiensville

Combining Statement of Changes in Fiduciary Net Position - Custodial Funds
Year Ended December 31, 2024

| | Tax Collection Fund | Frank L. Weyenberg Library of Mequon-Thiensville | | Total |
|---------------------------------|---------------------------|---|-------------------|-------------------|
| | | Library Operations | Library Grants | |
| Additions | | | | |
| Tax collections | \$ 3,134,610 | \$ - | \$ - | \$ 3,134,610 |
| Intergovernmental | - | 1,257,581 | - | 1,257,581 |
| Fines and fees | - | 19,439 | - | 19,439 |
| Investment income | - | 16,118 | - | 16,118 |
| Gifts and grants | - | - | 14,392 | 14,392 |
| Miscellaneous | - | 88,021 | - | 88,021 |
| Total additions | <u>3,134,610</u> | <u>1,381,159</u> | <u>14,392</u> | <u>4,530,161</u> |
| Deductions | | | | |
| Payments to overlying districts | 3,134,610 | - | - | 3,134,610 |
| Library operating expenditures | - | 1,278,794 | 11,979 | 1,290,773 |
| Library capital outlay | - | 66,625 | - | 66,625 |
| Total deductions | <u>3,134,610</u> | <u>1,345,419</u> | <u>11,979</u> | <u>4,492,008</u> |
| Change in net position | - | 35,740 | 2,413 | 38,153 |
| Net Position, Beginning | <u>-</u> | <u>177,868</u> | <u>72,684</u> | <u>250,552</u> |
| Net Position, Ending | <u>\$ -</u> | <u>\$ 213,608</u> | <u>\$ 75,097</u> | <u>\$ 288,705</u> |

Village of Thiensville

Statement of Net Position
Frank L. Weyenberg Library of Mequon-Thiensville
December 31, 2024

| | Governmental Activities |
|--|------------------------------------|
| Assets and Deferred Outflows of Resources | |
| Assets | |
| Cash and investments | \$ 277,310 |
| Accounts receivable (net) | 82,286 |
| Prepaid items | 20,163 |
| Capital assets, net of depreciation | <u>2,604,699</u> |
| Total assets | <u>2,984,458</u> |
| Deferred Outflows of Resources | |
| Deferred outflows related to OPEB | 18,903 |
| Deferred outflows related to pension | <u>410,487</u> |
| Total deferred outflows of resources | <u>429,390</u> |
| Liabilities, Deferred Inflows of Resources and Net Position | |
| Current Liabilities | |
| Accounts payable | 50,260 |
| Accrued liabilities | <u>21,627</u> |
| Total current liabilities | <u>71,887</u> |
| Noncurrent Liabilities | |
| Compensated absences | 21,754 |
| Net pension liability | 46,067 |
| Net OPEB liability | <u>40,481</u> |
| Total noncurrent liabilities | <u>108,302</u> |
| Total liabilities | <u>180,189</u> |
| Deferred Inflows of Resources | |
| Deferred inflows related to OPEB | 19,968 |
| Deferred inflows related to pension | <u>246,027</u> |
| Total deferred inflows of resources | <u>265,995</u> |
| Net Position | |
| Investment in capital assets | 2,604,699 |
| Unrestricted | <u>362,965</u> |
| Total net position | <u>\$ 2,967,664</u> |

Village of Thiensville

Statement of Activities

Frank L. Weyenberg Library of Mequon-Thiensville
 Year Ended December 31, 2024

| Functions/Programs | Expenses | Program Revenues | | | Net (Expenses) |
|--------------------------------|--------------|----------------------|------------------------------------|----------------------------------|--------------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Revenues and Changes in Net Position |
| | | | | | Governmental Activities |
| Governmental Activities | | | | | |
| Library services | \$ 1,438,337 | \$ 20,400 | \$ 1,271,973 | \$ - | \$ (145,964) |
| General Revenues | | | | | |
| Investment income | | | | | 16,118 |
| Miscellaneous | | | | | 88,021 |
| Total general revenues | | | | | 104,139 |
| Change in net position | | | | | (41,825) |
| Net Position, Beginning | | | | | 3,009,489 |
| Net Position, Ending | | | | | \$ 2,967,664 |

Village of Thiensville

Balance Sheet - Governmental Funds

Frank L. Weyenberg Library of Mequon-Thiensville

December 31, 2024

| | <u>Library Operations</u> | <u>Library Grants</u> | <u>Total</u> |
|--|-------------------------------|---------------------------|---------------------|
| Assets | | | |
| Cash and investments | \$ 202,169 | \$ 75,141 | \$ 277,310 |
| Accounts receivable (net) | 82,286 | - | 82,286 |
| Prepaid items | 20,163 | - | 20,163 |
| | <u>304,618</u> | <u>75,141</u> | <u>379,759</u> |
| Total assets | <u>\$ 304,618</u> | <u>\$ 75,141</u> | <u>\$ 379,759</u> |
| Liabilities, Deferred Inflows of Resources and Fund Balances | | | |
| Liabilities | | | |
| Accounts payable | \$ 50,216 | \$ 44 | \$ 50,260 |
| Accrued liabilities | 21,627 | - | 21,627 |
| | <u>71,843</u> | <u>44</u> | <u>71,887</u> |
| Total liabilities | <u>71,843</u> | <u>44</u> | <u>71,887</u> |
| Deferred Inflows of Resources | | | |
| Unavailable revenue | 19,167 | - | 19,167 |
| | <u>19,167</u> | <u>-</u> | <u>19,167</u> |
| Total deferred inflows of resources | <u>19,167</u> | <u>-</u> | <u>19,167</u> |
| Fund Balance | | | |
| Assigned for gifts and grants | - | 75,097 | 75,097 |
| Unassigned | 213,608 | - | 213,608 |
| | <u>213,608</u> | <u>75,097</u> | <u>288,705</u> |
| Total fund balance | <u>213,608</u> | <u>75,097</u> | <u>288,705</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 304,618</u> | <u>\$ 75,141</u> | <u>\$ 379,759</u> |
| Total governmental fund balance | | | \$ 288,705 |
| 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. | | | 2,604,699 |
| The net pension liability does not relate to current financial resources and is not reported in the governmental funds. | | | (46,067) |
| The net OPEB liability does not relate to current financial resources and is not reported in the governmental funds. | | | (40,481) |
| 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. | | | 19,167 |
| Deferred outflows of resources related to pension do not relate to current financial resources and are not reported in the governmental funds. | | | 410,487 |
| Deferred inflows of resources related to pension do not relate to current financial resources and are not reported in the governmental funds. | | | (246,027) |
| Deferred outflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds. | | | 18,903 |
| Deferred inflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds. | | | (19,968) |
| Some liabilities are not due and payable in the current period and therefore are not reported in the funds, compensated absences | | | <u>(21,754)</u> |
| Net Position of Governmental Activities | | | <u>\$ 2,967,664</u> |

Village of Thiensville

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance -

Actual to Budget - Governmental Funds

Frank L. Weyenberg Library of Mequon-Thiensville

Year Ended December 31, 2024

| | Library Operations | Library Grants | Total Library | Budgeted Amounts | | Variance With Final Budget |
|-----------------------------------|-----------------------|-------------------|-------------------|--------------------|--------------------|-------------------------------|
| | | | | Original | Final | |
| Revenues | | | | | | |
| Intergovernmental revenues: | | | | | | |
| City of Mequon | \$ 1,131,716 | \$ - | \$ 1,131,716 | \$ 1,131,716 | \$ 1,131,716 | \$ - |
| Village of Thiensville | 111,351 | - | 111,351 | 111,351 | 111,351 | - |
| County reimbursements | 14,514 | - | 14,514 | 14,512 | 14,512 | 2 |
| Fines and fees | 19,439 | - | 19,439 | 22,000 | 22,000 | (2,561) |
| Investment income | 16,118 | - | 16,118 | 20,000 | 20,000 | (3,882) |
| Gift and grants | - | 14,392 | 14,392 | - | - | 14,392 |
| Miscellaneous | 88,021 | - | 88,021 | 21,793 | 21,793 | 66,228 |
| Total revenues | 1,381,159 | 14,392 | 1,395,551 | 1,321,372 | 1,321,372 | 74,179 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Library service: | | | | | | |
| Staffing | 916,328 | - | 916,328 | 948,175 | 948,175 | 31,847 |
| Administration | 99,404 | - | 99,404 | 96,051 | 96,051 | (3,353) |
| Program and collection | 126,799 | - | 126,799 | 140,000 | 140,000 | 13,201 |
| Building | 136,263 | - | 136,263 | 152,146 | 152,146 | 15,883 |
| Gifts and grants | - | 11,979 | 11,979 | - | - | (11,979) |
| Capital outlay | 66,625 | - | 66,625 | 5,000 | 5,000 | (61,625) |
| Total expenditures | 1,345,419 | 11,979 | 1,357,398 | 1,341,372 | 1,341,372 | (16,026) |
| Net change in fund balance | 35,740 | 2,413 | 38,153 | \$ (20,000) | \$ (20,000) | \$ 58,153 |
| Fund Balance, Beginning | 177,868 | 72,684 | 250,552 | | | |
| Fund Balance, Ending | \$ 213,608 | \$ 75,097 | \$ 288,705 | | | |

Village of Thiensville

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities

Frank L. Weyenberg Library of Mequon-Thiensville
Year Ended December 31, 2024

Net Change in Fund Balances, Total Governmental Fund \$ 38,153

Amounts reported for governmental activities in the Statement of Net Position
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 | 66,625 |
| Some items reported as capital outlay were not capitalized | (3,506) |
| Some items reported as operating expenditures in the fund financial statements but are capitalized in the government-wide financial statements | 78,209 |
| Depreciation is reported in the government-wide statements | (219,854) |
| Net book value of capital assets retired | (8,000) |

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.

| | |
|-----------------------------|-----|
| Fines and other receivables | 961 |
|-----------------------------|-----|

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 fund.

| | |
|---|-----------|
| Net OPEB liability related to life insurance | (7,697) |
| Net pension asset | 120,192 |
| Deferred outflows of resources related to pension | (211,416) |
| Deferred inflows of resources related to pension | 101,875 |
| Deferred outflows of resources related to OPEB, LRLIF | 187 |
| Deferred inflows of resources related to OPEB, LRLIF | 3,876 |
| Compensated absences | (1,430) |

Change in Net Position of Governmental Activities \$ (41,825)

VILLAGE OF THIENSVILLE
RESOLUTION 2025-09

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 16th day of June, 2025.

John Rosing, Village President

Colleen Landisch-Hansen, Village Clerk

Compliance Maintenance Annual Report

Thiensville Sewage Collection System

Last Updated: Reporting For:
5/30/2025 **2024**

Financial Management

| | | | | | | | | | | | | | |
|---|--|---|---|--|----|---|--|----|---|---|---|--|--|
| <p>1. Provider of Financial Information</p> <p>Name: <input style="width: 300px;" type="text" value="COLLEEN LANDISCH-HANSEN"/></p> <p>Telephone: <input style="width: 150px;" type="text" value="262-242-3720"/> (XXX) XXX-XXXX</p> <p>E-Mail Address (optional): <input style="width: 300px;" type="text" value="CLANDISCH@THIENSVILLE.GOV"/></p> | | | | | | | | | | | | | |
| <p>2. Treatment Works Operating Revenues</p> <p>2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?</p> <p>● Yes (0 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ No (40 points)</p> <p>If No, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?</p> <p>Year: <input style="width: 100px;" type="text" value="2024"/></p> <p>● 0-2 years ago (0 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ 3 or more years ago (20 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ N/A (private facility)</p> <p>2.3 Did you have a special account (e.g., CFWP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?</p> <p>● Yes (0 points)</p> <p>○ No (40 points)</p> | 0 | | | | | | | | | | | | |
| <p>REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]</p> | | | | | | | | | | | | | |
| <p>3. Equipment Replacement Funds</p> <p>3.1 When was the Equipment Replacement Fund last reviewed and/or revised?</p> <p>Year: <input style="width: 100px;" type="text" value="2024"/></p> <p>● 1-2 years ago (0 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ 3 or more years ago (20 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ N/A</p> <p>If N/A, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> | | | | | | | | | | | | | |
| <p>3.2 Equipment Replacement Fund Activity</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">3.2.1 Ending Balance Reported on Last Year's CMAR</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 35%; text-align: right;"><input style="width: 150px;" type="text" value="269,950.20"/></td> </tr> <tr> <td>3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><input style="width: 150px;" type="text" value="0.00"/></td> </tr> <tr> <td>3.2.3 Adjusted January 1st Beginning Balance</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><input style="width: 150px;" type="text" value="269,950.20"/></td> </tr> <tr> <td>3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)</td> <td style="text-align: right;">+</td> <td style="text-align: right;"><input style="width: 150px;" type="text" value="32,192.73"/></td> </tr> </table> | 3.2.1 Ending Balance Reported on Last Year's CMAR | \$ | <input style="width: 150px;" type="text" value="269,950.20"/> | 3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.) | \$ | <input style="width: 150px;" type="text" value="0.00"/> | 3.2.3 Adjusted January 1st Beginning Balance | \$ | <input style="width: 150px;" type="text" value="269,950.20"/> | 3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.) | + | <input style="width: 150px;" type="text" value="32,192.73"/> | |
| 3.2.1 Ending Balance Reported on Last Year's CMAR | \$ | <input style="width: 150px;" type="text" value="269,950.20"/> | | | | | | | | | | | |
| 3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.) | \$ | <input style="width: 150px;" type="text" value="0.00"/> | | | | | | | | | | | |
| 3.2.3 Adjusted January 1st Beginning Balance | \$ | <input style="width: 150px;" type="text" value="269,950.20"/> | | | | | | | | | | | |
| 3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.) | + | <input style="width: 150px;" type="text" value="32,192.73"/> | | | | | | | | | | | |

Compliance Maintenance Annual Report

Thiensville Sewage Collection System

Last Updated: Reporting For:
5/30/2025 **2024**

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

\$ 302,142.93

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?

\$ 174,960.00

0

Please note: If you had a CFWP 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 | \$350,000 | 2025 |
| 2 | 2025 SANITARY SEWER IMPROVEMENTS (DIVISION ST, MADERO DR, SPRING ST, BEL AIRE DR, & W. FREISTADT RD) | \$238,000 | 2026 |
| 3 | 2026 SANITARY SEWER IMPROVEMENTS (GRAND AVE, WILLIAMSBURG DR, RIVERVIEW DR, & S MAIN ST) | \$235,000 | 2027 |
| 4 | 2027 SANITARY SEWER IMPROVEMENTS (ALTA LOMA DR, LINDEN LN, N MAIN ST, VILLAGE PARK, & W. ALTA LOMA CIR) | \$227,000 | 2028 |
| 5 | 2028 SANITARY SEWER IMPROVEMENTS (GREEN BAY RD, PARK CREST DR, ROSEDALE DR, & VERNON AVE) | \$229,000 | 2029 |
| 6 | 2029 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) | \$228,000 | 2030 |

5. Financial Management General Comments

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:

Compliance Maintenance Annual Report

Thiensville Sewage Collection System

Last Updated: Reporting For:
5/30/2025 **2024**

| | Electricity Consumed (kWh) | Natural Gas Consumed (therms) |
|------------------|----------------------------|-------------------------------|
| January | 9,600 | 1 |
| February | 11,720 | 0 |
| March | 11,760 | 8 |
| April | 16,280 | 0 |
| May | 11,880 | 0 |
| June | 10,120 | 0 |
| July | 7,280 | 0 |
| August | 5,091 | 1 |
| September | 4,640 | 0 |
| October | 4,800 | 0 |
| November | 7,480 | 0 |
| December | 10,400 | 0 |
| Total | 111,051 | 10 |
| Average | 9,254 | 3 |

6.1.2 Comments:

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:

Compliance Maintenance Annual Report

Thiensville Sewage Collection System

Last Updated: Reporting For:
5/30/2025 **2024**

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?

CONTINUED OPTIMIZATION OF PUMP THEORY/PROGRAMMING

| | |
|---|----------|
| Total Points Generated | 0 |
| Score (100 - Total Points Generated) | 100 |
| Section Grade | A |

Compliance Maintenance Annual Report

Thiensville Sewage Collection System

Last Updated: Reporting For:
5/30/2025 2024

Sanitary Sewer Collection Systems

1. Capacity, Management, Operation, and Maintenance (CMOM) Program

1.1 Do you have a CMOM program that is being implemented?

- Yes
- No

If No, explain:

1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?

- Yes
- No (30 points)
- N/A

If No or N/A, explain:

1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)

- Goals [NR 210.23 (4)(a)]

Describe the major goals you had for your collection system last year:

- COMPLY WITH THE CONDITIONS OF THE WPDES PERMIT
- MINIMIZE OCCURRENCE OF PREVENTABLE OVERFLOWS
- IMPROVE OR MAINTAIN SYSTEM RELIABILITY
- REDUCE THE POTENTIAL THREAT TO HUMAN HEALTH FROM SEWER OVERFLOWS
- PROVIDE ADEQUATE CAPACITY TO CONVEY PEAK FLOW
- CONTINUE TO MANAGE INFILTRATION AND INFLOW
- PROTECT COLLECTION SYSTEM WORKER HEALTH AND SAFETY

Did you accomplish them?

- Yes
- No

If No, explain:

- Organization [NR 210.23 (4) (b)]

Does this chapter of your CMOM include:

- Organizational structure and positions (eg. organizational chart and position descriptions)
- Internal and external lines of communication responsibilities
- Person(s) responsible for reporting overflow events to the department and the public

- Legal Authority [NR 210.23 (4) (c)]

What is the legally binding document that regulates the use of your sewer system?

VILLAGE ORDINANCE

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2004-03-15

Does your sewer use ordinance or other legally binding document address the following:

- Private property inflow and infiltration
- New sewer and building sewer design, construction, installation, testing and inspection
- Rehabilitated sewer and lift station installation, testing and inspection
- Sewage flows satellite system and large private users are monitored and controlled, as necessary
- Fat, oil and grease control
- Enforcement procedures for sewer use non-compliance
- Operation and Maintenance [NR 210.23 (4) (d)]

Compliance Maintenance Annual Report

Thiensville Sewage Collection System

Last Updated: Reporting For:
5/30/2025 **2024**

Does your operation and maintenance program and equipment include the following:

- Equipment and replacement part inventories
- Up-to-date sewer system map
- A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation
- A description of routine operation and maintenance activities (see question 2 below)
- Capacity assessment program
- Basement back assessment and correction
- Regular O&M training
- Design and Performance Provisions [NR 210.23 (4) (e)]

What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property?

- State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements
- Construction, Inspection, and Testing
- Others:

- Overflow Emergency Response Plan [NR 210.23 (4) (f)]

Does your emergency response capability include:

- Responsible personnel communication procedures
- Response order, timing and clean-up
- Public notification protocols
- Training
- Emergency operation protocols and implementation procedures

- Annual Self-Auditing of your CMOM Program [NR 210.23 (5)]

- Special Studies Last Year (check only those that apply):

- Infiltration/Inflow (I/I) Analysis
- Sewer System Evaluation Survey (SSES)
- Sewer Evaluation and Capacity Management Plan (SECAP)
- Lift Station Evaluation Report
- Others:

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

| | | |
|-------------------------|----------------------------------|---------------------------|
| Cleaning | <input type="text" value="25"/> | % of system/year |
| Root removal | <input type="text" value="5"/> | % of system/year |
| Flow monitoring | <input type="text" value="100"/> | % of system/year |
| Smoke testing | <input type="text" value="0"/> | % of system/year |
| Sewer line televising | <input type="text" value="10"/> | % of system/year |
| Manhole inspections | <input type="text" value="25"/> | % of system/year |
| Lift station O&M | <input type="text" value="250"/> | # per L.S./year |
| Manhole rehabilitation | <input type="text" value="0"/> | % of manholes rehabbed |
| Mainline rehabilitation | <input type="text" value="3"/> | % of sewer lines rehabbed |

Compliance Maintenance Annual Report

Thiensville Sewage Collection System

Last Updated: Reporting For:
5/30/2025 **2024**

Private sewer inspections % of system/year
 Private sewer I/I removal % of private services
 River or water crossings % of pipe crossings evaluated or maintained

Please include additional comments about your sanitary sewer collection system below:

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

Total actual amount of precipitation last year in inches
 Annual average precipitation (for your location)
 Miles of sanitary sewer
 Number of lift stations
 Number of lift station failures
 Number of sewer pipe failures
 Number of basement backup occurrences
 Number of complaints
 Average daily flow in MGD (if available)
 Peak monthly flow in MGD (if available)
 Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

Lift station failures (failures/year)
 Sewer pipe failures (pipe failures/sewer mile/yr)
 Sanitary sewer overflows (number/sewer mile/yr)
 Basement backups (number/sewer mile)
 Complaints (number/sewer mile)
 Peaking factor ratio (Peak Monthly:Annual Daily Avg)
 Peaking factor ratio (Peak Hourly:Annual Daily Avg)

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED **

| Date | Location | Cause | Estimated Volume |
|---------------|----------|-------|------------------|
| None reported | | | |

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

- Yes
- No

If Yes, please describe:

Compliance Maintenance Annual Report

Thiensville Sewage Collection System

Last Updated: Reporting For:
5/30/2025 **2024**

5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

Yes

No

If Yes, please describe:

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

NONE

5.4 What is being done to address infiltration/inflow in your collection system?

THERE ARE TWO SEPARATE PP/II PROJECTS FROM PREVIOUS ANALYSIS THAT HAD CONSTRUCTION PROJECTS COMPLETED IN 2024.

| | |
|---|----------|
| Total Points Generated | 0 |
| Score (100 - Total Points Generated) | 100 |
| Section Grade | A |

Compliance Maintenance Annual Report

Thiensville Sewage Collection System

Last Updated: Reporting For:
5/30/2025 **2024**

Grading Summary

WPDES No: 0047341

| SECTIONS | LETTER GRADE | GRADE POINTS | WEIGHTING FACTORS | SECTION POINTS |
|---|---------------------|---------------------|--------------------------|-----------------------|
| Financial | A | 4 | 1 | 4 |
| Collection | A | 4 | 3 | 12 |
| TOTALS | | | 4 | 16 |
| GRADE POINT AVERAGE (GPA) = 4.00 | | | | |

Notes:

- A = Voluntary Range (Response Optional)
- B = Voluntary Range (Response Optional)
- C = Recommendation Range (Response Required)
- D = Action Range (Response Required)
- F = Action Range (Response Required)

Compliance Maintenance Annual Report

Thiensville Sewage Collection System

Last Updated: Reporting For:
5/30/2025 **2024**

Resolution or Owner's Statement

Name of Governing
Body or Owner:

Village of Thiensville

Date of Resolution or
Action Taken:

2025-06-16

Resolution Number:

2025-09

Date of Submittal:

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Financial Management: Grade = A

Collection Systems: Grade = A

(Regardless of grade, response required for Collection Systems if SSOs were reported)

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. = 4.00



PROCLAMATION

THIENSVILLE TRICK-OR-TREAT (BEGGAR'S NIGHT) - OCTOBER 26, 2025

WHEREAS, the President of the Village of Thiensville has given consideration to the pleasure of our children by virtue of tradition; and

WHEREAS, this is a source of amusement and good cheer for both the very young and the older people whom they visit and entertain; and

WHEREAS, Thiensville Trick-or-Treat (Beggar's Night) falls on Sunday, October 26, 2025, activities connected therewith present safety hazards; and

WHEREAS, the number of children on the streets of our community on this night requires extreme caution to be observed by motorists; and

WHEREAS, extreme caution must be observed by the youngsters in their travels and it is urged that they travel in groups and be accompanied by an adult, with children and adults wearing light colored clothing for better visibility to motorists; further that those walking shall use the sidewalks where available, while those using the streets shall proceed on the shoulder facing traffic and avoid darting into the street and not wear masks that impair vision.

NOW, THEREFORE BE IT PROCLAIMED that Sunday, October 26, 2025 be known as "THIENSVILLE TRICK-OR-TREAT" and children participate in their "TRICK-OR-TREAT" activities between the hours of 3:00 PM and 6:00 PM.

FURTHER BE IT PROCLAIMED that all citizens of the Thiensville community cooperate in efforts of safely involving children abroad at this time.

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 16th day of June, 2025.

John Rosing, President
Village of Thiensville

VILLAGE OF THIENSVILLE
RESOLUTION 2025-10
A RESOLUTION ESTABLISHING
A LINE OF SUCCESSION OF OFFICERS IN THE EVENT OF A
DECLARATION OF EMERGENCY

WHEREAS, emergency government is defined as the preparation for and carrying out of all emergency functions, other than functions for which the military forces are primarily responsible, to minimize and repair injury and damage resulting from disaster caused by enemy attack, sabotage or other hostile action or by fire, flood or other natural causes; and

WHEREAS, a Declaration of Emergency can be made by the Governor, the Village President or the Village Board or, in their absence, the Emergency Government Director; and

WHEREAS, it is established by Village Code (Sec. 22-52) that a resolution be adopted annually by the Village Board establishing a line of succession of officers in the event of a Declaration of Emergency.

NOW, THEREFORE BE IT RESOLVED by the Village Board of the Village of Thiensville that the Declaration of Emergency line of succession of officers consists of President Rosing, in his absence, it is to be Trustee Lange and in his absence, it is to be Trustee Eckert.

PASSED AND ADOPTED by the Village Board of the Village of Thiensville, County of Ozaukee, State of Wisconsin on this 16th day of June 2025.

John Rosing, Village President

Colleen Landisch-Hansen, Village Clerk

**SECOND AMENDMENT TO THE EXCLUSIVE RIGHT TO NEGOTIATE/
MEMORANDUM OF UNDERSTANDING BETWEEN THE VILLAGE OF
THIENSVILLE AND HEIMAT GROUP, INC. FOR DEVELOPMENT OF A MIXED-
USE PROJECT AT 301 NORTH MAIN STREET**

This amendment to the **MEMORANDUM OF UNDERSTANDING DATED OCTOBER 7th, 2024** (the “MOU”) is entered into this 10th day of March, 2025, by and between the Village of Thiensville (the “Village”) and Heimat Group, Inc. (the “Purchaser”), collectively, the “Parties.”

RECITALS

WHEREAS, the Village entered into an MOU with Purchaser for the redevelopment consisting of an assemblage of land located at the northwest corner of West Freistadt Road and North Main Street with Ozaukee County tax parcel identification numbers #12050224005, 120500224003, 120500224001, and 120500224002 (collectively referred to as the “Property”); and

WHEREAS, the original MOU expired March 17, 2025; and

WHEREAS, the Parties executed an amendment extending the term to May 19, 2025; and

WHEREAS, the Village and Purchaser desire to extend the term further until September 30th, 2025 to explore additional options for the site.

NOW THEREFORE, in consideration of the terms and provisions contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties hereto, it is agreed as follows:

1. Article 2 (“MOU Term”) is hereby amended as follows:
2. MOU Term. The Term of the MOU is hereby extended until September 30th, 2025.

Signature pages on the following page

IN WITNESS WHEREOF, the Parties hereto, having read and understood the entirety of this agreement, and being fully authorized to do so, have hereunto set their hands.

VILLAGE: VILLAGE OF THIENSVILLE

By: _____
John Rosing, Village President

Countersigned:

By: _____
_____, Village Clerk

PURCHASER: Heimat Group, Inc.

By: Heimat Group, Inc.

By: _____
Joseph F. Lak II, Secretary