



**Village of Thiensville
Combined Board of Trustees
& Committee of the Whole
AGENDA**

Date:
Monday, July 20, 2026

LOCATION: 250 Elm Street, Thiensville, WI

Time: 6:00 PM

I. CALL TO ORDER

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 (Excused)

Nick Ernster

David Lange

Dan Weber

III. PLEDGE OF ALLEGIANCE

IV. 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.

CONSENT AGENDA

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

V. APPROVAL OF MINUTES

A. June 15, 2026 (att)

B. June 29, 2026 (att)

VI. DEPARTMENT REPORTS

A. Police Department

1. June, 2026 (att)

B. Public Works Department

VII. COMMITTEE REPORTS

A. Plan Commission

1. June 9, 2026 (att)

B. Historic Preservation Commission

1. June 2, 2026 (att)

VIII. REPORTS AND COMMUNICATIONS

A. Capital Expenditures

1. June, 2026 (att)

BUSINESS AGENDA

IX. FINANCIAL REPORTS AND ACCOUNTS PAYABLE

A. Accounts Payable

1. June 13, 2026 through July 17, 2026 (att)

B. Financial Report

1. June, 2026 (att)

X. PRESIDENT'S REPORT

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

1. New

Item	Name	Address	New or Renewal
a.	Sherry Bartosch	Prime Minister, 517 N Main Street	New
b.	Barbara Humblet	Remington's River Inn, 130 S Main Street	New

2. Renewal

Item	Name	Address	New or Renewal
a.	Jennifer Bandt	Walgreens, 278 N Main Street	Renewal
b.	Rehan Dhala	Remington's River Inn, 130 S Main Street	Renewal
c.	Eleni Triantafillou	Prime Minister, 517 N Main Street	Renewal

XI. ADMINISTRATOR'S REPORT

A. Administrator's Report (att)

B. Building Inspection Report

1. June, 2026 (att)

XII. ATTORNEY'S REPORT

XIII. COMMITTEE REPORTS

A. Review of the 2025 Financial Statements Prepared by Baker Tilly US LLP (att)

B. Review and Action Regarding Resolution 2026-13 a Resolution Approving a Water Services Agreement Between the Village of Thiensville and the Mequon Water Utility for the Alberta Subdivision Water Main Replacement Project (att)

C. Discussion Regarding Potential Amendments to Section 30-88(3) of the Village Code Governing Outdoor Recreational Vehicle Storage (Weber) (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. Tax Incremental District NO.2

XVII. ADJOURNMENT

Colleen Landisch-Hansen, Village Clerk

July 17, 2026

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
Board of Trustees

MINUTES

DATE: Monday, June 15, 2026

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

Nick Ernster

David Lange

Dan Weber

III. PLEDGE OF ALLEGIANCE

CONSENT AGENDA

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

MOTION to Approve by Trustee Abraham **SECONDED** by Trustee Ernster. **MOTION CARRIED UNANIMOUSLY.**

Aye: 7

No: 0

Abstain: 0

IV. APPROVAL OF MINUTES

A. May 18, 2026 (att)

V. DEPARTMENT REPORTS

A. Police Department

1. May, 2026 (att)

B. Public Works Department

VI. COMMITTEE REPORTS

A. Committee of the Whole

1. June 1, 2026 (att)

VII. REPORTS AND COMMUNICATIONS

A. Plan Commission

1. May 12, 2026 (att)

B. Historic Preservation Commission

1. May 5, 2026 (att)

C. Capital Expenditures

1. May, 2026 (att)

BUSINESS AGENDA

VIII. FINANCIAL REPORTS AND ACCOUNTS PAYABLE

A. Accounts Payable

1. May 16, 2026 through June 12, 2026 (att)

MOTION to approve by Trustee Lange **SECONDED** by Trustee Eckert. **MOTION CARRIED UNANIMOUSLY.**

Aye: 7

No: 0

Abstain: 0

B. Financial Report

1. May, 2026 (att)

Administrator Landisch-Hansen noted that the year-to-date budget numbers are on track.

IX. 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	Jacob C Shully	144 Green Bay	Class A Beer,	Renewal

	LLC		Road	Class A Liquor	
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. by Trustee Abraham **SECONDED** by Trustee Weber. **MOTION CARRIED UNANIMOUSLY.**

Aye: 7

No: 0

Abstain: 0

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

Administrator Landisch-Hansen shared that the owner of Chuck's Place, Ted Hagen, visited

Village Hall and shared an intent to continue to operate the restaurant for the next two to three years unless the business is sold. The owner expressed preference to sell as an operating restaurant. There is no expectation of any further reduction in operating hours.

Director LaFond noted that owner feedback can assist in discussions with Village counsel with regard to updating policies regarding liquor licenses.

Trustee Weber inquired if there are currently any available liquor licenses within the Village, and Administrator Landisch-Hansen answered that there is one license available, and an additional two licenses available strictly within the active TIF District.

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

Aye: 7

No: 0

Abstain: 0

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
c.	Glaze, LLC	Kristina A Eckert	149 Green Bay Road	Class B Beer, Class C Wine	Renewal

MOTION to Approve Table Line Items a. & b. by Trustee Lange **SECONDED** by Trustee Eckert. **MOTION CARRIED UNANIMOUSLY.**

Aye: 7

No: 0

Abstain: 0

MOTION to Approve Table Line Item c. by Trustee Apostolos **SECONDED** by Trustee Ernster. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 1 (Eckert)

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

a. New

Item	Name	Address	New or Renewal
a.	Daniel Birschbach	Skippy's Burger Bar, 113 Green Bay Road	New
b.	Noah LaBelle	Skippy's Burger Bar, 113 Green Bay Road	New
c.	Katelyn Braunstein	Shully's Catering, 146 Green Bay Road	New
d.	Isabella Eckert	Glaze LLC, 149 Green Bay Road	New

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

Aye: 7

No: 0

Abstain: 0

MOTION to Approve Table Line Item d. by Trustee Ernster **SECONDED** by Trustee Lange. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 1 (Eckert)

b. Renewal

Item	Name	Business	New or Renewal
a.	Zachary Thomson	Dr. Dawg 105 W Freistadt Road	Renewal
b.	Heidi Anderson	Chuck's Place, 406 N Main Street	Renewal
c.	Isabella Farina	Remington's River Inn, 130 S Main Street	Renewal
d.	Amy Ollman	Remington's River Inn, 130 S Main Street	Renewal
e.	Emma Sedgwick	Remington's River Inn, 130 S Main Street	Renewal

f.	Sarah Lundberg	Remington's River Inn, 130 S Main Street	Renewal
g.	Macklin Ladd	Remington's River Inn, 130 S Main Street	Renewal
h.	David Olnhausen	Remington's River Inn, 130 S Main Street	Renewal
i.	Basu Joshi	Maa Maalika Petroleum, Village BP, 246 S Main Street	Renewal
j.	Daniel Cenzoll	Maa Maalika Petroleum, Village BP, 246 S Main Street	Renewal
k.	James Harder	Maa Maalika Petroleum, Village BP, 246 S Main Street	Renewal
l.	Gautam Sharma	Maa Maalika Petroleum, Village BP, 246 S Main Street	Renewal
m.	Nikoleta Triantafillou	Prime Minister, 517 N Main Street	Renewal
n.	Markos Lomvardeas	Prime Minister, 517 N Main Street	Renewal
o.	Eleni Triantafillou	Prime Minister, 517 N Main Street	Renewal
p.	Hattie Johnson	Skippy's Burger Bar, 113 Green Bay Road	Renewal
q.	Katherine Kucharski	Skippy's Burger Bar, 113 Green Bay Road	Renewal
r.	Samantha Luedtke	Skippy's Burger Bar, 113 Green Bay Road	Renewal
s.	Alexander Tarantino	Skippy's Burger Bar, 113 Green Bay Road	Renewal
t.	Cassie Haugen	Skippy's Burger Bar, 113 Green Bay Road	Renewal
u.	Jake Tarantino	Skippy's Burger Bar, 113 Green Bay Road	Renewal
v.	William Beyer	Grace Lutheran Church, 303 Green Bay Road	Renewal
w.	Zachary Cefalu	Walgreens, 278 N Main Street	Renewal
x.	Jonah Stoehr	Walgreens, 278 N Main Street	Renewal
y.	Vasileia Chatziandreou	Walgreens, 278 N Main Street	Renewal
z.	Rob Kos	Downtown Thiensville, PO Box 185	Renewal

aa.	Philip Stockton	Shully's Catering, 146 Green Bay Road	Renewal
bb.	Pamela Johnson	Shully's Catering, 146 Green Bay Road	Renewal
cc.	Philip Eckert	Glaze LLC, 149 Green Bay Road	Renewal
dd.	Megan Waack	Glaze LLC, 149 Green Bay Road	Renewal

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

Aye: 7

No: 0

Abstain: 0

MOTION to Approve Table Line Items cc.& dd. by Trustee Ernster **SECONDED** by Trustee Lange. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 1 (Eckert)

X. ADMINISTRATOR'S REPORT

A. Administrator's Report (att)

Administrator Landisch-Hansen summarized the report, noting that the Village will most likely be out of compliance with the State requirements for the ratio of assessed value to equalized value.

Trustee Weber inquired as to what are the consequences if the Village is non-compliant. Administrator Landisch-Hansen explained that the State allowed for 7 years of non-compliance but that warnings start at 5 years. Administrator Landisch-Hansen shared that after a discussion with the assessor, it is recommended that the Village perform a re-evaluation in 2028.

B. Building Inspection Report

1. May, 2026 (att)

XI. ATTORNEY'S REPORT

XII. COMMITTEE REPORTS

A. Review and Action Regarding Acceptance of the 2025 Audited Financial Statements (att)

MOTION to Approve the Acceptance of the 2025 Audited Financial Statements by Trustee Lange **SECONDED** by Trustee Abraham. **MOTION CARRIED UNANIMOUSLY.**

Aye: 7

No: 0

Abstain: 0

B. Review and Action Regarding Resolution 2026-11 Wisconsin Department of Natural Resources NR 208 - Compliance Maintenance Resolution (att)

MOTION to Approve Resolution 2026-11 Wisconsin Department of Natural Resources NR 208 - Compliance Maintenance Resolution by Trustee Eckert **SECONDED** by Trustee Weber. **MOTION CARRIED UNANIMOUSLY.**

Aye: 7

No: 0

Abstain: 0

C. Review and Action Regarding Resolution 2026-12 Resolution for the Line of Succession of Officers for Declaration of Emergency (att)

MOTION to Approve Resolution 2026-12 a Resolution for the Line of Succession of Officers for Declaration of Emergency by Trustee Apostolos **SECONDED** by Trustee Ernster. **MOTION CARRIED UNANIMOUSLY.**

Aye: 7

No: 0

Abstain: 0

D. Review and Action Regarding Proclamation Establishing Sunday, October 25, 2026 as Thiensville Trick-Or-Treat (Beggar's Night) for the year 2026 with Hours being from 3:00 PM Until 6:00 PM (att)

MOTION to Approve a Proclamation Establishing Sunday, October 25, 2026 as Thiensville Trick-Or-Treat (Beggar's Night) for the year 2026 with Hours being from 3:00 PM Until 6:00 PM by Trustee Abraham **SECONDED** by Trustee Weber. **MOTION CARRIED UNANIMOUSLY.**

Aye: 7

No: 0

Abstain: 0

XIII. REPORTS AND COMMUNICATIONS

XIV. UNFINISHED BUSINESS

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

Trustee Weber gave an update on the business of the Historic Preservation Committee.

Trustee Eckert asked if there were any updates on the 301 N Main Street project. President Rosing replied that it was anticipated that the closing would occur this week, likely Thursday the 18th of June, with work to begin the 22nd of June.

President Rosing noted the good work done by the Department of Public Works in conjunction with Brush & Blooms regarding the new plantings along Main Street.

XVI. ADJOURNMENT

MOTION to Adjourn at 6:30 PM by Trustee Apostolos **SECONDED** by Trustee Eckert. **MOTION CARRIED UNANIMOUSLY.**

Aye: 7

No: 0

Abstain: 0

Submitted by,

Ben Honeck
Deputy clerk

Signed by,

Colleen Landisch-Hansen
Village Administrator/Clerk



VILLAGE OF THIENSVILLE
Board of Trustees
Special Session
MINUTES

DATE: Monday, June 29, 2026

LOCATION: 250 Elm Street, Thiensville, WI

TIME: 2:45 PM

I. CALL TO ORDER

President Rosing Called the meeting to order at 2:45 PM.

II. ROLL CALL

President

John Rosing

Board of Trustees

Jennifer Abraham

Nick Ernster (Excused)

Administrator

Colleen Landisch-Hansen

Angelina Apostolos
(Excused)

David Lange

Kristina Eckert

Dan Weber

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. PRESIDENT'S REPORT

A. Review and Action Regarding the Following License Approvals

1. Coin Machine(s) Renewal

Item	Name	Agent	Agent Address	License(s)	New or Renewal
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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
c.	Dr. Dawg	Brooke Thomson	105 W Freistadt Road	Coin Machine(s)	Renewal

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

Aye: 5

No: 0

Abstain: 0

2. 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

MOTION to Approve Table Line Items a. & b. by Trustee Lange **SECONDED** by Trustee Weber. **MOTION CARRIED UNANIMOUSLY.**

Aye: 5

No: 0

Abstain: 0

V. ADJOURNMENT

MOTION to Adjourn at 2:47 PM by Trustee Eckert **SECONDED** by Trustee Abraham. **MOTION CARRIED UNANIMOUSLY.**

Aye: 5

No: 0

Abstain: 0

Submitted by,

Ben Honeck
Deputy clerk

Signed by,

Colleen Landisch-Hansen
Village Administrator/Clerk



Thiensville Police Department Monthly Report

JUNE 2026

Thiensville

Reporting Period: 06/01/2026 - 06/29/2026

<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	6	0	0	6
343.44(1)(b) - OAR REV DUE TO ALC/CS REFUSAL	1	0	1	0
346.46(1) - Fail Stop At Stop Sign	1	0	0	1
346.57(5) - Exceeding Speed Zones/Posted Limits (16-19 MPH)	1	0	1	0
346.62(2) - Reckless Driv -Endanger Safety	2	0	0	2
347.06(1) - Operation w/o Required Lamps	1	0	0	1
347.413(1) - IID Tampering/Fail to Install/Violate Court Order	1	0	1	0
46.2 - DISORDERLY CONDUCT (17 YOA & UP) 1ST OFFENSE	1	1	0	0
74.1 - TRAFFIC LAW	19	0	19	0
Total	33	1	22	10



Thiensville Police Department Monthly Report

JUNE 2026

Reporting Period 6/1/26 – 6/30/26

Parking Tickets – Overnight	23
Parking Tickets – No Parking Zone	22
TOTAL	45

Business Checks	220
House Checks	47
Doors Open	3
Assist Citizen	23
Welfare Checks	5
Ordinance Violations	14
Mutual Aid/Assist of Agency	7

PDO (Property Damage Only Accidents)

Date	Call#	CFS	Location
06/29/26 08:30	26.004497	PDO	Main St/Riverview Dr;TH
06/29/26 08:29	26.004498	PDO	N Main St/Riverview Dr;TH, Mequon, WI 53092
06/23/26 14:02	26.004386	PDO	Main St/Grand Ave;TH, Mequon, WI 53092
06/23/26 10:26	26.004380	PDO	200BLK Elm St;TH, Thiensville, WI 53092
06/19/26 19:11	26.004302	PDO	229 S Orchard St;TH, Thiensville, WI 53092
06/16/26 14:37	26.004242	PDO	251 Elm St;TH, Thiensville, WI 53092
06/08/26 15:56	26.004076	PDO	200BLK Elm St;TH, Thiensville, WI 53092
06/06/26 10:20	26.004033	PDO	251 Elm St;TH, Thiensville, WI 53092
06/05/26 17:18	26.004019	PDO	132 W Freistadt Rd,PKL;TH, Thiensville, WI 53092
06/01/26 17:24	26.003940	PDO	175 S Main St,B;TH, Thiensville, WI 53092

PI (Personal Injury Accidents)

*NONE

Crashes Involving Bikes

*NONE



VILLAGE OF THIENSVILLE
Plan Commission

MINUTES

DATE: Tuesday, June 9, 2026

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

Commissioners

Dan Daly

Joe Nelson (Not Present)

**Director of Community
Services/Public Works**

Andy LaFond

Rebecca Holyoke-
Odeja

M. Randy Pasternak

David Lange

Jerry Schmitz

Village Planner

Meredith Perks

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. APPROVAL OF MINUTES

A. May 12, 2026 (att)

MOTION to Approve by Commissioner Lange **SECONDED** by Commissioner Schmitz. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

V. BUSINESS

A. Review and Action Regarding a Shed Application for 110 N Orchard Street (att)

Wendy Cooper of 110 North Orchard Street gave a summary of the shed application to the Plan Commission.

Director LaFond outlined the dimensions, materials, and location of the proposed shed and noted that they are compliant with the zoning requirements. The application is recommended for approval.

MOTION to Approve a Shed Application for 110 N Orchard Street by Commissioner Lange **SECONDED** by Commissioner Holyoke-Oodeja. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

B. Review and Action Regarding Shed Application at 331 Washington Court (att)

Carla Corey of 331 Washington Court gave a summary of the shed application. Ms. Corey noted that there is a delay in the pouring of the concrete slab due to an injury to the contractor.

Director LaFond outlined the dimensions, materials, and location of the proposed shed and noted that they are compliant with the zoning requirements. The application is recommended for approval.

MOTION to Approve a Shed Application at 331 Washington Court by Commissioner Holyoke-Oodeja **SECONDED** by Commissioner Daly. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

C. Review and Action Regarding Parking Lot Addition and New ADA Ramp at 193 Green Bay Road (att)

Sarah Taylor, owner of Impressions Salon and 193 Green Bay Road, gave an explanation of the application.

Planner Perks provided a detailed report on the site, including the expanded parking area, ADA ramp, and compliance with zoning requirements. Planner Perks recommended approval pending submittal of an updated landscape plan for staff approval.

Staff reported extensive work with the applicant through several iterations of the site layout. An initial plan included an exit on Green Bay Road, but this was determined to be unfeasible due to layout constraints, street lighting, and proximity to the intersection. Staff noted that adding an entrance on Green Bay Road would have resulted in the loss of two or three public parking spots, with a net gain of three new spots after parking lot improvements. A revised design was ultimately proposed, eliminating the exit on Green Bay Road, maximizing parking, and improving traffic flow by widening the Riverview driveway and adding landscaping.

MOTION to Approve Parking Lot Addition and New ADA Ramp at 193 Green Bay Road by Commissioner Daly **SECONDED** by Commissioner Lange. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

VI. STAFF REPORT

A. May, 2026 (att)

VII. ADJOURNMENT

MOTION to Adjourn at 6:25 PM by Commissioner Lange **SECONDED** by Commissioner Schmitz. **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
Historic Preservation Commission

MINUTES

DATE: Tuesday, June 2, 2026

LOCATION: 250 Elm Street, Thiensville, WI

TIME: 6:00 PM

I. CALL TO ORDER

II. ROLL CALL

Chairman

Dan Weber

Staff

Director of Community
Services/Public Works Andy
LaFond

Commissioners

Joe Miller

Angelina Apostolos

Philip Eckert

Nate Matson (Excused)

Kim Hauswirth

Linda Unkefer

III. CITIZENS TO BE HEARD

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IV. DATE AND TIME OF NEXT MEETING

Tuesday, July 7, 2026 - 6:00 PM

V. APPROVAL OF MINUTES

A. May 5, 2026 (att)

MOTION to Approve the Minutes of the May 5, 2026 Meeting by Commissioner Apostolos. **SECONDED** by Commissioner Eckert. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

VI. BUSINESS

A. Review and Action Regarding Parking Lot Addition and New ADA Ramp at 193 Green Bay Road (att)

Sarah Taylor, owner of Impressions Salon, currently located in Mequon, was present to explain her plans for the parking lot addition and new ADA ramp at 193-199 Green Bay Road. Accompanying her was the Project Manager, Brad Seubert.

Ms. Taylor explained that her plan is to leave the outside of the building as it currently stands. She has plans to update and expand the parking lot and would like to move the ADA ramp from the back of the building to the front of the building. This will allow those who need to use the ramp entrance access at the front of the building at the same entrance as all other customers entering the building.

Director LaFond asked for comment on the landscaping plan and a brief explanation of the interior plans and how they affect the ADA ramp location.

Ms. Taylor explained that if the ramp were to stay in its current location, those who need to use the ramp would enter the building into a work space.

In regard to landscaping, Mr. Seubert explained that three existing trees will need to be removed as they are in the location of the proposed parking lot update. Street trees and other lot trees will remain untouched. They plan to add shrubs and foundation plantings along with plantings along the new proposed ADA ramp.

Commissioner Apostolos inquired as to if there would be an entrance added on Green Bay Road. Ms. Taylor and Mr. Seubert explained that there is no plan to add an entrance on Green Bay Road. Instead, they plan to expand the Riverview Drive entrance.

Commissioner Apostolos asked specifically which trees would be removed from the lot.

Ms. Taylor and Mr. Seubert explained that the trees needing to be removed are smaller trees

and not the large trees that are prevalent on the lot.

Chairperson Weber expressed concern about landscaping along the east side of the parking lot.

Commissioner Eckert and Chairperson Weber inquired as to how many employees are working at one time, number of clients in attendance at a time, and the plans for employee parking.

Ms. Taylor explained that there could be 12-15 employees working at one time. While she has a total of 30+ service providers, half of them are part-time, and they are never all working at one time. The parking lot will remain for clients, with employees being asked to park in other areas of the Village.

Commissioner Apostolos asked about the project's timeline once all approvals are received.

Ms. Taylor is hoping to start in 2027 in the new space.

Commissioner Apostolos asked about the color and material being used for the new ramp. Mr. Seubert referenced the plans, stating that a 'clam shell' and 'white' accent color would be used.

MOTION to approve the Certificate of Appropriateness for the Parking Lot Addition and new ADA ramp at 193-199 Green Bay Road by Commissioner Apostolos. **SECONDED** by Commissioner Miller. **MOTION CARRIED UNANIMOUSLY.**

Aye: 6

No: 0

Abstain: 0

B. Discussion and Action Regarding Language of 2026 Historic Plaques (att)

Director LaFond noted that pricing of plaques will determine how many the Commission is able to complete this year. It was also noted that the plaque for 200 Green Bay Road is part of the developers' agreement with Lakeside Development Company. They have agreed to pay for the plaque, but would like the assistance of the Historic Preservation Commission in determining the plaque language.

In compiling information from the Village's current records, the Wisconsin Historical Society's website, and historic district surveys that had been done for the Village, Director LaFond worked to pare down the researched information into plaque-length options that sum up the historical information, but remain approachable to the public as they view the plaques.

Director LaFond further explained to the Commission that following the narrowing down and refining of plaque language options listed for each property, the need for a fact check with the Mequon-Thiensville Historical Society would be a good idea as a final check to ensure historical accuracy.

The Commissioners and Director LaFond proceeded to discuss the plaque options for each

property, sorting out which option best suited the property, making any necessary modifications, and noting any properties that needed additional research or clarification.

Administrative Assistant Lisa Lilja was present to take notes on the Commission's changes and modifications. The discussed modifications will be made ready for the next Historic Preservation Commission Meeting.

Director LaFond suggested that in the future, when all historic cast bronze plaques have been given to properties with historic buildings still standing, a new type of plaque may need to be considered where an image of the formerly existing building and its history could be included — similar to a museum placard.

VII. STAFF REPORT

A. May, 2026 (att)

VIII. ADJOURNMENT

MOTION to Adjourn at 7:20 PM by Commissioner Hauswirth. **SECONDED** by Commissioner 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
2026 CAPITAL PROJECT EXPENDITURE REPORT
JULY 20, 2026

<u>CLASSIFICATION/DEPARTMENT</u>	<u>AMOUNT IN RESERVES</u>	<u>2026 BUDGET</u>	<u>OUTSIDE CONTRIBUTIONS</u>	<u>TOTAL AMOUNT AVAILABLE</u>	<u>ACTUAL EXPENSE</u>	<u>DIFFERENCE</u>
<u>ADMINISTRATION</u>						
Recodification of Municipal Code (1 of 2 years)	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 9,448.93	\$ 551.07
Village Zoning Code Diagnostic	\$ (5,524.39)	\$ 7,000.00	\$ -	\$ 1,475.61	\$ -	\$ 1,475.61
Board Room, Conference Room Chairs & Podium	\$ -	\$ 3,250.00	\$ -	\$ 3,250.00	\$ -	\$ 3,250.00
Village-wide CPU Upgrades	\$ -	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 6,242.81	\$ 1,257.19
	\$ (5,524.39)	\$ 27,750.00	\$ -	\$ 22,225.61	\$ 15,691.74	\$ 6,533.87
<u>POLICE DEPARTMENT</u>						
Squad Replacement (Year 1 of 3)	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00
(8) Tasers, (3) Squad Cameras, & (8) Body Cameras (2027 Downpayment for 5 yr contract)	\$ 3,360.00	\$ 10,000.00	\$ -	\$ 13,360.00	\$ -	\$ 13,360.00
(3) Squad and (7) Body Cameras (Year 6 of 5)	\$ -	\$ 12,344.00	\$ -	\$ 12,344.00	\$ 9,258.00	\$ 3,086.00
Service Weapons (10 Fire Arms w/ Sights)	\$ -	\$ 14,000.00	\$ -	\$ 14,000.00	\$ 2,698.44	\$ 11,301.56
	\$ 28,360.00	\$ 61,344.00	\$ -	\$ 89,704.00	\$ 11,956.44	\$ 77,747.56
<u>FIRE DEPARTMENT</u>						
Southern Ozaukee Fire & EMS Department Capital Allocation	\$ -	\$ 24,134.00	\$ -	\$ 24,134.00	\$ 24,134.00	\$ -
	\$ -	\$ 24,134.00	\$ -	\$ 24,134.00	\$ 24,134.00	\$ -
<u>PUBLIC WORKS DEPARTMENT</u>						
Vehicle Replacement Fund	\$ 105,824.87	\$ 25,000.00	\$ -	\$ 130,824.87	\$ 79,552.32	\$ 51,272.55
Emerald Ash Borer Program	\$ 35,567.03	\$ 15,000.00	\$ -	\$ 50,567.03	\$ 3,910.00	\$ 46,657.03
Sidewalk Maintenance Program (Year 1 of 4)	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00
Truck Water Tank	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
	\$ 141,391.90	\$ 58,000.00	\$ -	\$ 199,391.90	\$ 83,462.32	\$ 115,929.58
<u>DPW PARK DEPARTMENT</u>						
Park Utility Vehicle	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
<u>UNCLASSIFIED IMPROVEMENT FUND</u>						
DPW Yard Remediation	\$ -	\$ -	\$ -	\$ -	\$ 6,650.00	\$ (6,650.00)
Park Bench (donations)	\$ -	\$ -	\$ 175.00	\$ 175.00	\$ 477.79	\$ (302.79)
Road Program Reserve	\$ (2,614.41)	\$ 1,500,000.00	\$ 75,000.00	\$ 1,572,385.59	\$ 76,787.50	\$ 1,495,598.09
Molyneux Veterans Memorial	\$ 5,100.00	\$ -	\$ -	\$ 5,100.00	\$ 5,100.00	\$ -
Pigeon Creek Restoration - Phase 2	\$ -	\$ -	\$ 1,202.20	\$ 1,202.20	\$ 8,441.75	\$ (7,239.55)
Alberta Water Co-op Engineering	\$ 24,825.00	\$ -	\$ -	\$ 24,825.00	\$ 12,725.40	\$ 12,099.60
CONTINGENCY	\$ (190,617.02)	\$ -	\$ -	\$ (190,617.02)	\$ -	\$ (190,617.02)
	\$ (163,306.43)	\$ 1,500,000.00	\$ 76,377.20	\$ 1,413,070.77	\$ 110,182.44	\$ 1,302,888.33
TOTALS	\$ 921.08	\$ 1,681,228.00	\$ 76,377.20	\$ 1,758,526.28	\$ 245,426.94	\$ 1,513,099.34

**VILLAGE OF THIENSVILLE
DISBURSEMENTS FOR APPROVAL**

JULY BOARD

Checks Issued June 2026, Electronic	\$73,592.94
Checks Issued July 2026, Electronic	\$127,338.74
Checks To Be Issued July 2026, Accounts Payable	<u>\$237,117.79</u>

GRAND TOTAL	<u><u>\$438,049.47</u></u>
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Library: Information Only

Checks Issued June 2026, Electronic	\$33,026.05
Checks Issued July 2026, Electronic	\$42,247.10
Checks Issued July 2026, Manual	\$500.00
Checks To Be Issued July 2026, Accounts Payable	<u>\$34,291.80</u>
	<u><u>\$110,064.95</u></u>

John Rosing, Village President

Colleen Landisch-Hansen, Administrator

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 06/13/2026 - 06/30/2026

- CHECK TYPE: EFT FUNDS: 01, 07, 14, 19, 21 (2 more)

Check Date	Bank Account	Check #	Payee	Description	Account	Dept	Amount
Fund: 01 GENERAL FUND							
06/30/2026	GEN	2540(E)	ADP, LLC	DATA PROCESSING	52210	01-511	102.81
06/30/2026	GEN	2541(E)#	ADP, LLC	FED/WAGES PD 6-26-26	21512	00-000	4,549.75
				WI/WAGES PD 6-26-26	21513	00-000	2,403.94
				FICA/WAGES PD 6-26-26	21511	00-000	4,358.95
				ADM/WAGES PD 6-26-26	51196	01-511	338.85
				ADM STAFF/WAGES PD 6-26-26	51199	01-511	349.68
				TPD CHIEF/WAGES PD 6-26-26	51197	03-521	317.75
				TPD/WAGES PD 6-26-26	51199	03-521	1,852.81
				DPW/WAGES PD 6-26-26	51199	04-541	1,513.73
				DIRECTDEP/WAGES PD 6-26-26	11160	00-000	39,196.82
				GARNISHMENT 6-26-26	21580	00-000	340.15
			Check GEN 2541(E) Total for Fund 01 GENERAL FUND				55,222.43
06/30/2026	GEN	2542(E)*#	AT &T (U-VERSE INTERNET)	AT&T JUNE/INTERNET & PHONE	53303	01-511	35.31
				AT&T JUNE/INTERNET & PHONE	53303	03-521	70.61
				AT&T JUNE/INTERNET & PHONE	53303	04-541	21.18
			Check GEN 2542(E) Total for Fund 01 GENERAL FUND				127.10
06/30/2026	GEN	2543(E)*#	CHARTER COMMUNICATIONS	ADM PHONE/JUNE 2026	53303	01-511	55.26
				TPD PHONE/JUNE 2026	53303	03-521	110.52
				DPW PHONE/JUNE2026	53303	04-541	33.16
			Check GEN 2543(E) Total for Fund 01 GENERAL FUND				198.94
06/30/2026	GEN	2544(E)#	CHARTER COMMUNICATIONS	DPW SHOP INTERNET/JUNE2026	53303	04-541	229.99
				VH INTERNET/JUNE 2026	53303	01-511	448.70
			Check GEN 2544(E) Total for Fund 01 GENERAL FUND				678.69
06/30/2026	GEN	2545(E)*#	DELTA DENTAL OF WISCONSIN	DENTAL/	51196	01-511	69.87
				DENTAL/	51199	01-511	190.55
				DENTAL/	51197	03-521	127.03
				DENTAL/	51199	03-521	768.53
				DENTAL/	51199	04-541	453.21
				DENTAL/	51199	04-542	108.99
			Check GEN 2545(E) Total for Fund 01 GENERAL FUND				1,718.18
06/30/2026	GEN	2546(E)	DELTA DENTAL OF WISCONSIN	SUPPLEMENTAL DENTAL/JULY	21531	00-000	199.92
06/30/2026	GEN	2547(E)	GFL ENVIRONMENTAL	SANITARY LANDFILL - EARLY JUNE	52228	04-541	3,019.31
				COMPLIANCE & BUSINESS IMPACT CHARGE	52228	04-541	298.91
			Check GEN 2547(E) Total for Fund 01 GENERAL FUND				3,318.22
06/30/2026	GEN	2548(E)	ICMA RETIREMENT TRUST	ICMA-RC/WAGES PAID 6-26-26	21565	00-000	50.00
				ICMA-RC/WAGES PAID 6-26-26	21565	00-000	292.53
				ICMA-RC/WAGES PAID 6-26-26	21565	00-000	132.54
			Check GEN 2548(E) Total for Fund 01 GENERAL FUND				475.07
06/30/2026	GEN	2550(E)*#	WE ENERGIES	VILLAGE HALL - ELECTRIC/ MAY	53304	01-511	1,400.47
				VILLAGE HALL - GAS/ MAY	53305	01-511	270.99
				DPW - ELECTRICITY/ MAY	53304	04-541	389.05
				DPW - GAS/ MAY	53305	04-541	227.62
				OLD VILLAGE HALL - ELECTRICITY/ MAY	53304	05-541	46.20
				OLD VILLAGE HALL - GAS/ MAY	53305	05-541	38.76

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 06/13/2026 - 06/30/2026

- CHECK TYPE: EFT FUNDS: 01, 07, 14, 19, 21 (2 more)

Check Date	Bank Account	Check #	Payee	Description	Account Dept	Amount
Fund: 01 GENERAL FUND						
				PARK - ELECTRIC/ MAY	53304 04-542	503.79
				PARK - GAS/ MAY	53305 04-542	43.22
				STREET LIGHTING/ MAY	53335 04-541	2,001.72
						<u>4,921.82</u>
		Check GEN 2550(E)	Total for Fund 01 GENERAL FUND			
06/30/2026	GEN	2551(E)	WI DEFERRED COMP PROGRAM	WI DEF COMP/WAGES PD 6-26-26	21560 00-000	225.00
				WI DEF COMP/WAGES PD 6-26-26	21560 00-000	800.00
				WI DEF COMP/WAGES PD 6-26-26	21560 00-000	100.00
				WI DEF COMP/WAGES PD 6-26-26	21560 00-000	100.00
						<u>1,225.00</u>
		Check GEN 2551(E)	Total for Fund 01 GENERAL FUND			
Total For Fund: 01						<u>68,188.18</u>
Fund: 19 STORM WATER MANAGEMENT						
06/30/2026	GEN	2545(E)*#	DELTA DENTAL OF WISCONSIN	DENTAL/	51199 18-541	15.69
Total For Fund: 19						<u>15.69</u>
Fund: 21 SEWER UTILITY						
06/30/2026	GEN	2542(E)*#	AT &T (U-VERSE INTERNET)	AT&T JUNE/INTERNET & PHONE	53303 05-610	14.12
06/30/2026	GEN	2543(E)*#	CHARTER COMMUNICATIONS	SWR PHONE/JUNE 2026	53303 05-610	22.10
06/30/2026	GEN	2545(E)*#	DELTA DENTAL OF WISCONSIN	DENTAL/	51199 05-610	178.20
06/30/2026	GEN	2550(E)*#	WE ENERGIES	SEWER - ELECTRIC/ MAY	53304 05-610	1,615.25
				SEWER - GAS/ MAY	53305 05-610	20.30
				SIREN WARNING SYSTEM/ MAY	53304 05-610	37.00
						<u>1,672.55</u>
		Check GEN 2550(E)	Total for Fund 21 SEWER UTILITY			
Total For Fund: 21						<u>1,886.97</u>
Fund: 42 TAX INCREMENT DISTRICT #2						
06/30/2026	GEN	2545(E)*#	DELTA DENTAL OF WISCONSIN	DENTAL/	51199 10-042	38.10
06/30/2026	GEN	2549(E)	KNIGHT BARRY TITLE, INC	TITLE INSURANCE OWNERS POLICY/N MAIN & W	54802 10-042	3,464.00
Total For Fund: 42						<u>3,502.10</u>
Report Total:						<u>73,592.94</u>
'*'-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 07/01/2026 - 07/17/2026

- CHECK TYPE: EFT FUNDS: 01, 07, 14, 19, 21 (2 more)

Check Date	Bank Account	Check #	Payee	Description	Account	Dept	Amount
Fund: 01 GENERAL FUND							
07/15/2026	GEN	2552(E)	ADP, LLC	PAYROLL PROCESSING/WAGES PD 6-26-2026	52210	01-511	102.81
07/15/2026	GEN	2553(E)	ADP, LLC	PAYROLL PROCESSING/WAGES PD 7-10-2026	52210	01-511	100.41
07/15/2026	GEN	2554(E)#	ADP, LLC	FED/WAGES PD VT 7-10-26	21512	00-000	4,538.63
				WI/WAGES PD VT 7-10-26	21513	00-000	2,355.46
				FICA/WAGES PD VT 7-10-26	21511	00-000	4,284.29
				ADM/WAGES PD VT 7-10-26	51196	01-511	339.81
				ADM STAFF/WAGES PD VT 7-10-26	51199	01-511	349.70
				TPD CHIEF/WAGES PD VT 7-10-26	51197	03-521	317.82
				TPD/WAGES PD VT 7-10-26	51199	03-521	1,765.79
				DPW/WAGES PD VT 7-10-26	51199	04-541	1,525.91
				DIRECTDEP/WAGES PD VT 7-10-26	11160	00-000	38,605.17
				GARNISHMENT/WAGES PD 7-10-26	21580	00-000	340.15
			Check GEN 2554(E) Total for Fund 01 GENERAL FUND				54,422.73
07/15/2026	GEN	2555(E)#	AT&T MOBILITY	SQUAD INTERNET X3 - MAY19-JUNE18 FEE	53303	03-521	95.97
				DPW IPAD LINE - MAY19-JUNE18 FEE	53303	04-541	31.99
				PD CELL PHONES X5 - MAY19-JUNE18 FEE	53303	03-521	155.40
				COLLEEN CELL MAY19-JUNE18 FEE	53303	01-511	31.08
				ANDY CELL MAY19-JUNE18 FEE	53303	04-541	36.14
			Check GEN 2555(E) Total for Fund 01 GENERAL FUND				350.58
07/15/2026	GEN	2556(E)*#	CHARTER COMMUNICATIONS	ADM PHONE/JULY 2026	53303	01-511	55.26
				TPD PHONE/JULY 2026	53303	03-521	110.52
				DPW PHONE/JULY 2026	53303	04-541	33.16
			Check GEN 2556(E) Total for Fund 01 GENERAL FUND				198.94
07/15/2026	GEN	2557(E)#	CHARTER COMMUNICATIONS	DPW SHOP INTERNET/JULY 2026	53303	04-541	229.99
				VH INTERNET/JULY 2026	53303	01-511	449.16
			Check GEN 2557(E) Total for Fund 01 GENERAL FUND				679.15
07/15/2026	GEN	2558(E)*#	DEPT. OF EMPLOYEE TRUST FUNDS	ADM HEALTH/JULY	51196	01-511	1,382.56
				ADM STAFF HEALTH/JULY	51199	01-511	3,770.62
				TPD CHIEF HEALTH/JULY	51197	03-521	2,513.74
				TPD HEALTH/JULY	51199	03-521	12,694.40
				DPW HEALTH/JULY	51199	04-541	9,123.84
				PARK HEALTH/JULY	51199	04-542	2,115.36
				HEALTH WITHHOLDING/JULY	21530	00-000	1,529.01
			Check GEN 2558(E) Total for Fund 01 GENERAL FUND				33,129.53
07/15/2026	GEN	2559(E)	GFL ENVIRONMENTAL	SANITARY LANDFILL - LATE JUNE	52228	04-541	2,736.06
				COMPLIANCE & BUSINESS IMPACT CHARGE	52228	04-541	270.88
			Check GEN 2559(E) Total for Fund 01 GENERAL FUND				3,006.94
07/15/2026	GEN	2560(E)	ICMA RETIREMENT TRUST	ICMA-RC/WAGES PAID VT 7-10-26	21565	00-000	50.00
				ICMA-RC/WAGES PAID VT 7-10-26	21565	00-000	292.53
				ICMA-RC/WAGES PAID VT 7-10-26	21565	00-000	132.54
			Check GEN 2560(E) Total for Fund 01 GENERAL FUND				475.07
07/15/2026	GEN	2561(E)*#	WE ENERGIES	VILLAGE HALL - ELECTRIC/ JUNE	53304	01-511	1,643.39
				VILLAGE HALL - GAS/ JUNE	53305	01-511	98.78
				DPW - ELECTRICITY/ JUNE	53304	04-541	399.84

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 07/01/2026 - 07/17/2026

- CHECK TYPE: EFT FUNDS: 01, 07, 14, 19, 21 (2 more)

Check Date	Bank Account	Check #	Payee	Description	Account Dept	Amount
Fund: 01 GENERAL FUND						
				DPW - GAS/ JUNE	53305 04-541	42.60
				OLD VILLAGE HALL - ELECTRICITY/ JUNE	53304 05-541	27.79
				OLD VILLAGE HALL - GAS/ JUNE	53305 05-541	10.56
				PARK - ELECTRIC/ JUNE	53304 04-542	1,188.87
				PARK - GAS/ JUNE	53305 04-542	36.82
				STREET LIGHTING/ JUNE	53335 04-541	1,908.49
			Check GEN 2561(E) Total for Fund 01 GENERAL FUND			5,357.14
07/15/2026	GEN	2562(E)	WI DEFERRED COMP PROGRAM	WI DEF COMP/WAGES PD 7-10-26	21560 00-000	225.00
				WI DEF COMP/WAGES PD 7-10-26	21560 00-000	800.00
				WI DEF COMP/WAGES PD 7-10-26	21560 00-000	100.00
				WI DEF COMP/WAGES PD 7-10-26	21560 00-000	100.00
			Check GEN 2562(E) Total for Fund 01 GENERAL FUND			1,225.00
07/15/2026	GEN	2563(E)*#	WISCONSIN RETIREMENT SYSTEM	ADM/WRS	51196 01-511	365.54
				ADM STAFF/WRS	51199 01-511	519.06
				TPD CHIEF/WRS	51197 03-521	1,240.92
				TPD/WRS	51199 03-521	6,515.55
				DPW/WRS	51199 04-541	1,630.16
				PARK/WRS	51199 04-542	409.72
				JUNE WITHHOLDING/WRS	21520 00-000	7,835.24
			Check GEN 2563(E) Total for Fund 01 GENERAL FUND			18,516.19
07/15/2026	GEN	2564(E)#	CARDMEMBER SERVICE	UW-GREEN BAY - 2026 CLERKS & TREASURERS	51115 01-511	499.00
				TOP RATED/2026 BEST OF THE BURBS PLAQUE	53399 01-511	217.50
				RIFLE BUFFERS X6	53317 03-521	464.42
				TVRP - PARK CITE REG SUS X1	53314 03-521	3.06
				WELKE'S FLORIST: FUNERAL FLOWERS - R.LAF	53399 01-510	86.05
				OTTER AI - JUNE	55318 04-541	30.00
				PIGGLY WIGGLY: BOARD OF REVIEW - REFRESH	52203 01-510	25.96
				8.5X11 PAPER	53300 01-511	97.98
				LEGAL PADS	53300 01-511	23.99
				REWARDS DISCOUNT	53300 01-511	(10.47)
				CANON GI-26 YELLOW INK	53300 01-511	36.99
				MENARDS: 1-5/8" GAV DOC POS & COMM GRADE	52230 04-542	238.56
				TIGERTOUGH - SEAT COVERS (NEW FORD TRUCK	53330 04-541	794.00
				OPENAI - CHATGPT PLUS SUBSCRIPTION	55318 04-541	20.00
				THE BUSINESS JOURNALS DIGITAL SUBSCRIPTI	53399 04-541	70.00
				REPLACEMENT MALLETS FOR PARK INSTRUMENTS	52230 04-542	240.00
				FREIGHT	52230 04-542	14.40
				WASTEBUILT: FABRIC COVERS	53330 04-541	186.81
				VIDEO CAMERA MICROPHONE RETURN REF	53398 03-521	(11.86)
			Check GEN 2564(E) Total for Fund 01 GENERAL FUND			3,026.39
Total For Fund: 01						120,590.88
Fund: 19 STORM WATER MANAGEMENT						
07/15/2026	GEN	2558(E)*#	DEPT. OF EMPLOYEE TRUST FUNDS	STORM HEALTH/JULY	51199 18-541	311.86
07/15/2026	GEN	2563(E)*#	WISCONSIN RETIREMENT SYSTEM	STORM/WRS	51199 18-541	71.94
Total For Fund: 19						383.80

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 07/01/2026 - 07/17/2026

- CHECK TYPE: EFT FUNDS: 01, 07, 14, 19, 21 (2 more)

Check Date	Bank Account	Check #	Payee	Description	Account	Dept	Amount
Fund: 21 SEWER UTILITY							
07/15/2026	GEN	2556(E)*#	CHARTER COMMUNICATIONS	SWR PHONE/JULY 2026	53303	05-610	22.10
07/15/2026	GEN	2558(E)*#	DEPT. OF EMPLOYEE TRUST FUNDS	SWR HEALTH/JULY	51199	05-610	3,546.67
07/15/2026	GEN	2561(E)*#	WE ENERGIES	SEWER - ELECTRIC/ JUNE	53304	05-610	1,093.86
				SEWER - GAS/ JUNE	53305	05-610	19.96
				SIREN WARNING SYSTEM/ JUNE	53304	05-610	37.18
							1,151.00
							700.34
							5,420.11
Fund: 42 TAX INCREMENT DISTRICT #2							
07/15/2026	GEN	2558(E)*#	DEPT. OF EMPLOYEE TRUST FUNDS	TIF HEALTH/JULY	51199	10-042	754.12
07/15/2026	GEN	2563(E)*#	WISCONSIN RETIREMENT SYSTEM	TIF/WRS	51199	10-042	189.83
							943.95
							127,338.74

Total For Fund: 21

Total For Fund: 42

Report Total:

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

#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

INVOICE DISTRIBUTION REPORT FOR VILLAGE OF THIENSVILLE

POST DATES 12/31/2025 - 07/17/2026

POSTED AND UNPOSTED

OPEN - CHECK TYPE: PAPER CHECK

GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Due Date	Amount	Check Number
Fund: 01 GENERAL FUND							
Department: 00-000							
01-00-000-21532	07/01/2026	METLIFE	VISION 268973 0184/AUGUST 2026	268973 0184/08-2026	07/31/2026	135.76	None
01-00-000-21550	07/01/2026	WI PROFESSIONAL POLICE ASS	TPPA DUES/JULY	07-2026	07/31/2026	204.00	None
01-00-000-23165	06/07/2026	LAKESIDE DEVELOPMENT COMPA	PARK DEPOSIT REFUND FOR EVENT ON 6/17	06172026		100.00	None
01-00-000-23165	06/18/2026	MEQUON SOFTBALL ACADEMY, I	PARK DEPOSIT REFUND FOR EVENT ON 6/18	06182026		100.00	None
01-00-000-23165	06/23/2026	ALLIANCE BIBLE CHURCH	PARK DEPOSIT REFUND FOR EVENT ON 6/23	06232026		100.00	None
01-00-000-23165	06/28/2026	GRACE 242	PARK DEPOSIT REFUND FOR EVENT ON 6/28	06282026		100.00	None
01-00-000-23165	07/04/2026	JOHN TUCKER	PARK DEPOSIT REFUND FOR EVENT ON 7/4/	07042026	08/04/2026	100.00	None
01-00-000-23165	07/05/2026	CHERYL PIERSON	PARK DEPOSIT REFUND FOR EVENT ON 7/5/	07052026	08/05/2026	100.00	None
Total Department 00-000						939.76	
Department: 01-510 VILLAGE REPRESENTATION							
01-01-510-52200	06/19/2026	RICOH USA, INC	COPIER/JUNE	5073421194	07/19/2026	192.01	None
01-01-510-52205	06/16/2026	VANDEWALLE & ASSOCIATES IN	PLANNING SERVICES/JUNE	202606061		1,512.64	None
01-01-510-52207	06/16/2026	HOUSEMAN & FEIND, LLP	LEGAL/APR-JUNE	96683	06/30/2026	2,491.50	None
01-01-510-52207	07/07/2026	BUELOW VETTER BUIKEMA	JUN LEGAL	201	07/31/2026	1,232.00	None
01-01-510-52207	07/01/2026	HOUSEMAN & FEIND, LLP	TRAFFIC/JUNE	96790	07/31/2026	252.00	None
01-01-510-53399		NETWORK PHOTOGRAPHY	VILLAGE/PD PHOTOS	5474		216.67	None
Total Department 01-510 VILLAGE REPRESENTATION						5,896.82	
Department: 01-511 VILLAGE ADMINISTRATION							
01-01-511-52202	07/01/2026	THIENSVILLE-MEQUON ROTARY	2026 3Q QTR DUES	VOT07012026	07/31/2026	54.00	None
01-01-511-52209	06/30/2026	RUEKERT & MIELKE	CAIRDEL LANE DRAINAGE REVIEW/JUNE	164277		2,397.75	None
01-01-511-52209	06/30/2026	RUEKERT & MIELKE	CHRIST ALONE BUILDING ADDITION/JUNE	164276		696.50	None
01-01-511-53300	07/06/2026	AMAZON CAPITAL SERVICES	TOILET PAPER, 2" STICKER SEALS, WIRED	1C3F-3VM6-PV3T	08/06/2026	25.83	None
01-01-511-53303	06/12/2026	WIN IT SERVICES	VOT MICROSOFT SUITE/JUNE	218636	07/12/2026	184.00	None
01-01-511-53308	06/17/2026	HAHN ACE HARDWARE - MEQUON	ROPE, SHIMS, SAFETY PINS	216335	07/15/2026	19.16	None
01-01-511-53308	06/29/2026	AMAZON CAPITAL SERVICES	TENNIS NET STRAPS, NETWORK CABLE TEST	1TVH-36CC-4JN9	07/29/2026	11.96	None
01-01-511-53308	07/01/2026	CINTAS CORPORATION	VH MATS/JULY	4274488389		157.67	None
01-01-511-53308	06/29/2026	CITY OF MEQUON	DPW/WATER Q2	538790	07/29/2026	112.29	None
01-01-511-53308	06/29/2026	CITY OF MEQUON	VH/WATER Q2	535553		172.03	None
01-01-511-53399		NETWORK PHOTOGRAPHY	VILLAGE/PD PHOTOS	5474		216.66	None
Total Department 01-511 VILLAGE ADMINISTRATION						4,047.85	
Department: 01-522 FIRE DEPARTMENT							
01-01-522-52233	06/03/2026	SOUTHERN OZAUKEE FIRE & EM	SOFD CONTRIBUTION/3Q 2026	13678	07/02/2026	70,512.75	None
Total Department 01-522 FIRE DEPARTMENT						70,512.75	
Department: 01-554 UNCLASSIFIED							
01-01-554-57715	06/15/2026	DIVERSIFIED BENEFIT SERVIC	FSA ADMIN SERVICES/JUNE	481466	06/15/2026	110.00	None
01-01-554-57715	07/01/2026	DIVERSIFIED BENEFIT SERVIC	HRA ADMIN SERVICES/JULY	482740	07/01/2026	111.48	None
Total Department 01-554 UNCLASSIFIED						221.48	
Department: 02-512 INSURANCE							
01-02-512-52243	06/29/2026	AURORA EAP	EAP Q3 FEE PER PARTICIPANT	CINV049612	07/29/2026	378.75	None
Total Department 02-512 INSURANCE						378.75	
Department: 03-521 POLICE DEPARTMENT							
01-03-521-52215		WCTC	CAUL FTO TRNG	50899076		350.00	None
01-03-521-53303	06/12/2026	WIN IT SERVICES	VOT MICROSOFT SUITE/JUNE	218636	07/12/2026	202.70	None
01-03-521-53307		RICOH USA, INC	PD COPIER QTRLY BILL (APR-JUNE 2026)	9033800568		98.73	None
01-03-521-53310	06/07/2026	ROTE OIL	GAS - JUNE 2026	31976	07/07/2026	1,063.31	None

INVOICE DISTRIBUTION REPORT FOR VILLAGE OF THIENSVILLE

POST DATES 12/31/2025 - 07/17/2026

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OPEN - CHECK TYPE: PAPER CHECK

GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Due Date	Amount	Check Number
Fund: 01 GENERAL FUND							
Department: 03-521 POLICE DEPARTMENT							
01-03-521-53310	06/28/2026	ROTE OIL	GAS - JUNE 2026 (2)	34074	07/28/2026	981.92	None
01-03-521-53312		RAY O'HERRON	NEW BAL VESTS/CARRIERS - NEUMAN, STON	2486544		968.95	None
01-03-521-53314		LANGUAGE LINE SERVICES, IN	TRANSLATION - JUNE TRAFF STOP	11963996		5.76	None
01-03-521-53350		RAY O'HERRON	NEW BAL VESTS/CARRIERS - NEUMAN, STON	2486544		3,600.00	None
01-03-521-53398		NETWORK PHOTOGRAPHY	VILLAGE/PD PHOTOS	5474		216.67	None
Total Department 03-521 POLICE DEPARTMENT						7,488.04	
Department: 03-523 INSPECTION							
01-03-523-52272	06/30/2026	SAFEBUILT	SAFEBUILT/JUNE 2026 PERMITS	4142555	07/30/2026	3,931.87	None
01-03-523-52273	06/30/2026	SAFEBUILT	SAFEBUILT/JUNE 2026 PERMITS	4142555	07/30/2026	243.00	None
01-03-523-52274	06/30/2026	SAFEBUILT	SAFEBUILT/JUNE 2026 PERMITS	4142555	07/30/2026	837.00	None
Total Department 03-523 INSPECTION						5,011.87	
Department: 04-541 PUBLIC WORKS - STREET							
01-04-541-52227	06/15/2026	AMAZON CAPITAL SERVICES	MINI FLAGS, ETHERNET ADAPTER, STRING	1WDY-DJM1-1PD4	07/15/2026	249.99	None
01-04-541-52227	06/16/2026	TAPCO	ANNUAL TRAFFIC SIGNAL PREVENTIVE MAIN	I828094	07/16/2026	846.46	None
01-04-541-52227	06/23/2026	BRUSH AND BLOOMS LLC	FLOWERS FOR PLANTERS - 2026 (2)	3ME6P0E9ZTQAG	07/23/2026	258.63	None
01-04-541-52227	06/29/2026	AMAZON CAPITAL SERVICES	TENNIS NET STRAPS, NETWORK CABLE TEST	1TVH-36CC-4JN9	07/29/2026	26.38	None
01-04-541-52266	07/01/2026	WASTE MANAGEMENT OF WI-MN	CURBSIDE RECYCLING/JUNE 2026	7286234-2275-1	07/31/2026	3,581.05	None
01-04-541-53303	06/12/2026	WIN IT SERVICES	VOT MICROSOFT SUITE/JUNE	218636	07/12/2026	88.00	None
01-04-541-53308	06/30/2026	AIRGAS USA, LLC	ARGON/OXYGEN JUNE 2026	5525541797	07/30/2026	249.80	None
01-04-541-53310	06/07/2026	ROTE OIL	DIESEL - JUNE 2026	31975	07/07/2026	1,209.17	None
01-04-541-53310	06/07/2026	ROTE OIL	GAS - JUNE 2026	31976	07/07/2026	393.28	None
01-04-541-53310	06/27/2026	ROTE OIL	DIESEL - JUNE (2)	34061	07/27/2026	1,157.59	None
01-04-541-53310	06/28/2026	ROTE OIL	GAS - JUNE 2026 (2)	34074	07/28/2026	363.17	None
01-04-541-53330	06/16/2026	NAPA AUTO PARTS-GRAFTON	ENGINE OIL FILTER (CUSHMAN) & PEAK -3	386919	07/16/2026	17.27	None
01-04-541-53330	06/17/2026	HAHN ACE HARDWARE - MEQUON	ROPE, SHIMS, SAFETY PINS	216335	07/15/2026	7.77	None
01-04-541-53330	06/12/2026	JFTCO, INC	MOTOR GP & CORE CHARGE (#9 LOADER)	PIMK0486604	07/12/2026	1,053.93	None
01-04-541-53330	06/11/2026	JFTCO, INC	FREIGHT & EXPEDITING FEE (MOTOR GP (#	PIMK0486346	07/11/2026	60.79	None
01-04-541-53330	06/15/2026	JFTCO, INC	CREDIT MEMO - CORE CHARGE (#9 LOADER)	PIMK0486873	07/15/2026	(523.75)	None
01-04-541-53330	06/22/2026	NAPA AUTO PARTS-GRAFTON	BLOWER MOTOR - AC & BLOWER MOTOR RESI	387715	07/22/2026	116.92	None
01-04-541-53330	06/22/2026	NAPA AUTO PARTS-GRAFTON	BLOWER MOTOR RESISTOR & BLOWER MOTOR	387745	07/22/2026	114.99	None
01-04-541-53330	06/23/2026	POMPS TIRE SERVICE, INC.	TIRE, VALVE STEM, & SERVICE SUPPLIES	430179502	08/23/2026	279.00	None
01-04-541-53330	06/25/2026	NAPA AUTO PARTS-GRAFTON	NAPA ADAPTIVE ONE REAR LEFT CALIPER &	388467	07/25/2026	131.13	None
01-04-541-53330	06/26/2026	NAPA AUTO PARTS-GRAFTON	CORE DEPOSIT REFUND (TRUCK #5)	388632	07/26/2026	(67.00)	None
01-04-541-53330	06/30/2026	NAPA AUTO PARTS-GRAFTON	FRONT DISC BRAKE & FRONT BRAKE ROTOR	389120		252.18	None
01-04-541-53330	06/10/2026	THIENSVILLE HARDWARE	SOLVENT CEMENT KIT	220946	07/10/2026	13.99	None
01-04-541-53330	07/01/2026	POMPS TIRE SERVICE, INC.	SCRAP DISPOSAL FEES	430179853	09/01/2026	39.00	None
01-04-541-53330	06/26/2026	SAFETY-KLEEN CORPORATION	10G PARTS WASHER SERVICE-SOLVENT	100063565	07/26/2026	267.79	None
Total Department 04-541 PUBLIC WORKS - STREET						10,187.53	
Department: 04-542 PARK							
01-04-542-52230	06/15/2026	AMAZON CAPITAL SERVICES	MINI FLAGS, ETHERNET ADAPTER, STRING	1WDY-DJM1-1PD4	07/15/2026	337.88	None
01-04-542-52230	06/05/2026	SIGN-A-RAMA	LIFEJACKET LOANER STATION SIGN	IN-M-62001	07/05/2026	266.50	None
01-04-542-52230	05/29/2026	CDW-GOVERNMENT	UBIQUITI 5GHZ NANOBEAM AC GEN2	AJ5RT2E	06/29/2026	360.00	None
01-04-542-52230	06/05/2026	CDW-GOVERNMENT	UBIQUITI ALL-WEATHER WIFI & CEILING M	AJ6QE7Y	07/05/2026	414.41	None
01-04-542-52230	06/20/2026	LANNON STONE PRODUCTS, INC	WASHED MASON SAND	1485599	07/20/2026	179.78	None
01-04-542-52230	06/26/2026	GERBER LEISURE PRODUCTS, I	VILLAGE PARK TIRE SWING CHAINS	13170	07/25/2026	216.00	None
01-04-542-52230	06/29/2026	AMAZON CAPITAL SERVICES	TENNIS NET STRAPS, NETWORK CABLE TEST	1TVH-36CC-4JN9	07/29/2026	186.85	None
01-04-542-52230	06/04/2026	LIESENER SOILS, INC.	MULCH	A260890-IN	07/04/2026	1,184.00	None

INVOICE DISTRIBUTION REPORT FOR VILLAGE OF THIENSVILLE

POST DATES 12/31/2025 - 07/17/2026

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GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Due Date	Amount	Check Number
Fund: 01 GENERAL FUND							
Department: 04-542 PARK							
01-04-542-52230	06/05/2026	LIESENER SOILS, INC.	MULCH	A260919-IN	07/05/2026	592.00	None
01-04-542-52230	06/29/2026	CITY OF MEQUON	PARK/WATER Q2	535558		2,280.08	None
01-04-542-52230	07/06/2026	AMAZON CAPITAL SERVICES	TOILET PAPER, 2" STICKER SEALS, WIRED	1C3F-3VM6-PV3T	08/06/2026	36.95	None
01-04-542-52230	07/06/2026	AMAZON CAPITAL SERVICES	CREDIT MEMO - TOILET PAPER	1C3G-3NP4-G644		(36.95)	None
01-04-542-52230	07/06/2026	COMMERCIAL RECREATION SPEC	PLAYSTART ACTIVATOR KIT (SPLASHPAD)	SO-0050889	08/05/2026	530.00	None
Total Department 04-542 PARK						6,547.50	
Total Fund 01 GENERAL FUND						111,232.35	
Fund: 07 PARK IMPROVEMENT FUND							
Department: 07-542 PARK							
07-07-542-52291	07/01/2026	DIGITAL EDGE OF GRAFTON	PICKLEBALL PLAY-IN/POSTERS & POST CAR	2612061	07/30/2026	186.00	None
07-07-542-57720	06/11/2026	SIGNATURE STREETSCAPES	2 BENCH PLAQUES	7718	07/11/2026	251.16	None
07-07-542-57720	06/22/2026	AMAZON CAPITAL SERVICES	3X5 AMERICAN FLAGS	1T1F-C13F-TM3P	07/22/2026	1,512.35	None
07-07-542-57771	07/02/2026	COMPETITOR AWARDS & ENGRAV	GIVING TREE LEAF ENGRAVING	81167	07/17/2026	72.58	None
Total Department 07-542 PARK						2,022.09	
Total Fund 07 PARK IMPROVEMENT FUND						2,022.09	
Fund: 14 CAPITAL IMPROVEMENT/EQUIPMENT							
Department: 00-000							
14-00-000-21110	06/29/2026	PROPERTY SOLUTIONS CONTRAC	VILLAGE PARK RENOVATION	PAY APP 4 (2)	07/29/2026	10,674.46	None
Total Department 00-000						10,674.46	
Department: 14-554 UNCLASSIFIED							
14-14-554-57722	06/30/2026	RUEKERT & MIELKE	PIGEON CREEK PHASE 2/JUNE	164273		489.00	None
14-14-554-57762	05/31/2026	THE SIGMA GROUP, INC.	FINAL ENGINEERING - ALBERTA	166139		3,470.00	None
14-14-554-57762	06/30/2026	RUEKERT & MIELKE	GENERAL SERVICES/JUNE	164272		233.00	None
14-14-554-57762	12/31/2025	THE SIGMA GROUP, INC.	PRELIM. ENGINEERING - ALBERTA	164410		7,979.30	None
14-14-554-57762	01/31/2026	THE SIGMA GROUP, INC.	PRELIM. ENGINEERING - ALBERTA	164800		2,000.00	None
Total Department 14-554 UNCLASSIFIED						14,171.30	
Total Fund 14 CAPITAL IMPROVEMENT/EQUIPMENT						24,845.76	
Fund: 21 SEWER UTILITY							
Department: 05-610 SEWER							
21-05-610-52209	06/30/2026	RUEKERT & MIELKE	2025 PP/I&I LATERAL TELEVISIONING/JUNE	164275		845.75	None
21-05-610-52250	01/01/2024	ACCURATE SEWER & HYDRO	CLOGGED MAIN LINE	2222	01/31/2024	3,182.50	None
21-05-610-53300	06/24/2026	MINUTEMAN PRESS	#10 WINDOW ENVELOPES	56077	07/24/2026	304.61	None
21-05-610-53330	07/08/2026	MEYER'S PRESSURE CLEANERS	PRESSURE WASHER PARTS	1224212354	07/18/2026	50.00	None
21-05-610-53330	07/09/2026	MEYER'S PRESSURE CLEANERS	PRESSURE WASHER PARTS	1224212356	07/19/2026	54.00	None
21-05-610-54499	06/25/2026	ENVIROTECH EQUIPMENT	2001 AQUATECH TRAILER JETTER	26-0027551	07/25/2026	19,000.00	None
Total Department 05-610 SEWER						23,436.86	
Department: 07-610 SEWER							
21-07-610-59650	06/25/2026	MMSD	Q2 2026 MMSD USER CHARGE	1003161	06/25/2026	73,681.23	None
Total Department 07-610 SEWER						73,681.23	
Total Fund 21 SEWER UTILITY						97,118.09	
Fund: 42 TAX INCREMENT DISTRICT #2							
Department: 10-042 TAX INCREMENT DISTRICT #2							
42-10-042-54205	06/16/2026	VANDEWALLE & ASSOCIATES	IN PLANNING SERVICES/JUNE	202606061		331.25	None

INVOICE DISTRIBUTION REPORT FOR VILLAGE OF THIENSVILLE

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GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Due Date	Amount	Check Number
Fund: 42 TAX INCREMENT DISTRICT #2							
Department: 10-042 TAX INCREMENT DISTRICT #2							
42-10-042-54207	06/16/2026	HOUSEMAN & FEIND, LLP	LEGAL/APR-JUNE	96683	06/30/2026	318.50	None
42-10-042-54209	06/30/2026	RUEKERT & MIELKE	MAIN STREET & FREISTADT WATER MAIN/JU	164274		399.75	None
42-10-042-54290	07/08/2026	EHLERS & ASSOCIATES	2026 CONTINUING DISCLOSURE RPTG	107100	07/31/2026	850.00	None
Total Department 10-042 TAX INCREMENT DISTRICT #2						1,899.50	
Total Fund 42 TAX INCREMENT DISTRICT #2						1,899.50	

INVOICE DISTRIBUTION REPORT FOR VILLAGE OF THIENSVILLE

POST DATES 12/31/2025 - 07/17/2026

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GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Due Date	Amount	Check Number
--- TOTALS BY FUND ---							
	01		GENERAL FUND			111,232.35	
	07		PARK IMPROVEMENT FUND			2,022.09	
	14		CAPITAL IMPROVEMENT/EQUIPMENT			24,845.76	
	21		SEWER UTILITY			97,118.09	
	42		TAX INCREMENT DISTRICT #2			1,899.50	
	Total For All Funds:					237,117.79	

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 06/13/2026 - 06/30/2026

- CHECK TYPE: EFT FUNDS: 98, 99

Check Date	Bank Account	Check #	Payee	Description	Account	Dept	Amount
Fund: 99 F. L. WEYENBERG LIBRARY FUND							
06/30/2026	L OPS	19(E)	ADP, INC.	PAYROLL PROCESSING	52289	92-551	69.34
06/30/2026	L OPS	20(E)#	ADP, INC.	FEDERAL WITHHOLDING TAX	21512	00-000	1,705.97
				WISCONSIN WITHHOLDING	21513	00-000	921.51
				SOCIAL SECURITY TAX	21511	00-000	1,922.38
				SPECIAL CLEARING ACCOUNT	11160	00-000	18,898.22
				FRINGE BENEFITS	51199	91-551	1,922.38
				Check L OPS 20(E) Total for Fund 99 F. L. WEYENBERG LIBRARY FUND			25,370.46
06/30/2026	L OPS	21(E)#	ELAN FINANCIAL SERVICES	CONTRACTED SERVICES-TECHNOLOGY	52284	92-551	152.47
				PROGRAMMING	53370	93-551	96.67
				TELEPHONE	53303	92-551	350.56
				Check L OPS 21(E) Total for Fund 99 F. L. WEYENBERG LIBRARY FUND			599.70
06/30/2026	L OPS	22(E)#	WISCONSIN RETIREMENT SYSTEM	FRINGE BENEFITS	51199	91-551	3,493.27
				WI RETIREMENT	21520	00-000	3,493.28
				Check L OPS 22(E) Total for Fund 99 F. L. WEYENBERG LIBRARY FUND			6,986.55
				Total For Fund: 99			33,026.05
				Report Total:			33,026.05

#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 07/01/2026 - 07/17/2026

- CHECK TYPE: EFT FUNDS: 98, 99

Check Date	Bank Account	Check #	Payee	Description	Account	Dept	Amount
Fund: 98 FLW LIB GIFTS & GRANTS FUND							
07/15/2026	L OPS	27(E)	AMERICAN EXPRESS	LIB GIFTS & GRANTS RESTRICTED	57298	95-551	138.61
Total For Fund: 98							138.61
Fund: 99 F. L. WEYENBERG LIBRARY FUND							
07/15/2026	L OPS	23(E)	ADP, INC.	PAYROLL PROCESSING	52289	92-551	75.95
07/15/2026	L OPS	24(E)	ADP, INC.	PAYROLL PROCESSING	52289	92-551	71.12
07/15/2026	L OPS	25(E)#	ADP, INC.	FEDERAL WITHHOLDING TAX	21512	00-000	1,768.40
				WISCONSIN WITHHOLDING	21513	00-000	949.07
				SOCIAL SECURITY TAX	21511	00-000	2,047.46
				SPECIAL CLEARING ACCOUNT	11160	00-000	20,105.10
				FRINGE BENEFITS	51199	91-551	2,047.47
Check L OPS 25(E) Total for Fund 99 F. L. WEYENBERG LIBRARY FUND							26,917.50
07/15/2026	L OPS	26(E)	ADP, INC.	PAYROLL PROCESSING	52289	92-551	74.70
07/15/2026	L OPS	28(E)#	AMERICAN EXPRESS	PROGRAMMING	53370	93-551	218.16
				CONTRACTED-BUILDING	52283	94-551	153.38
				OFFICE SUPPLIES	53300	92-551	60.56
				HEALTH & SAFETY SUPPLIES	53374	94-551	122.44
				E CONTENT	53372	93-551	840.00
Check L OPS 28(E) Total for Fund 99 F. L. WEYENBERG LIBRARY FUND							1,394.54
07/15/2026	L OPS	29(E)#	DEPT. OF EMPLOYEE TRUST FUNDS	HEALTH INSURANCE WITHHOLDING	21530	00-000	1,247.82
				FRINGE BENEFITS	51199	91-551	9,150.64
Check L OPS 29(E) Total for Fund 99 F. L. WEYENBERG LIBRARY FUND							10,398.46
07/15/2026	L OPS	30(E)	ELAN FINANCIAL SERVICES	CONTRACTED SERVICES-TECHNOLOGY	52284	92-551	2,241.82
				OFFICE SUPPLIES	53300	92-551	39.00
				TELEPHONE	53303	92-551	350.56
Check L OPS 30(E) Total for Fund 99 F. L. WEYENBERG LIBRARY FUND							2,631.38
07/15/2026	L OPS	31(E)	GREATAMERICA	SUPPLIES-COPY MACHINE	53307	92-551	169.88
07/15/2026	L OPS	32(E)	GREATAMERICA	SUPPLIES-COPY MACHINE	53307	92-551	118.85
07/15/2026	L OPS	33(E)	WE ENERGIES	UTILITIES	53360	94-551	256.11
Total For Fund: 99							42,108.49
Report Total:							42,247.10

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

CHECK DISBURSEMENT REPORT FOR VILLAGE OF THIENSVILLE

CHECK DATE 07/01/2026 - 07/17/2026

- CHECK TYPE: PAPER CHECK FUNDS: 98, 99

Check Date	Bank Account	Check #	Payee	Description	Account Dept	Amount
Fund: 99 F. L. WEYENBERG LIBRARY FUND						
07/07/2026	L OPS	1048	WISCONSIN BLUES MUSIC HALL OF FAME PROGRAMMING		53370 93-551	500.00
Total For Fund: 99						500.00
Report Total:						500.00

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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 101928 - ADVANCED CHILLER SERVICES							
6830							
0000034994	ADVANCED CHILLER SERVICES S46W32298 HIGHVIEW ROAD WAUKESHA, WI 53189	07/01/2026	07/31/2026	2,760.00	2,760.00	Open	N
	ANNUAL HVAC SERVICE CONTRACT 1/1/26-12/3 RSPERRY 99-94-551-52283 CONTRACTED-BUILDING			2,760.00			07/02/2026
Total Vendor 101928 - ADVANCED CHILLER SERVICES				2,760.00	2,760.00		
Vendor 103024 - AMAZON CAPITAL SERVICES							
1CFY-9R1T-PJL9							
0000034890	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184	06/12/2026	07/26/2026	21.74	21.74	Open	N
	COLLECTIONS - PRINT, LIBRARY OF THINGS APIKE 99-93-551-53373 PRINT			21.74			06/17/2026
1WR6-FVTJ-KKTQ							
0000034891	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184	06/15/2026	07/30/2026	168.45	168.45	Open	N
	COLLECTIONS - PRINT, LIBRARY OF THINGS APIKE 99-93-551-53373 PRINT			168.45			06/17/2026
1136-FMT7-MVYR							
0000034892	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184	06/15/2026	07/30/2026	34.01	34.01	Open	N
	PROCESSING SUPPLIES APIKE 99-92-551-53301 PROCESSING SUPPLIES			34.01			06/17/2026
1JCJ-C3WM-44RW							
0000034893	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184	06/03/2026	07/18/2026	132.79	132.79	Open	N
	PROCESSING SUPPLIES APIKE 99-92-551-53301 PROCESSING SUPPLIES			132.79			06/17/2026
1P7J-RPWL-Y7H3							
0000034894	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184	06/09/2026	07/24/2026	34.28	34.28	Open	N
	JANITOR SUPPLIES APIKE 99-94-551-53306 JANITOR SUPPLIES			34.28			06/17/2026

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

POSTED AND UNPOSTED

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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							
1DWX-PLJR-TLDP							
0000034895	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184 OFFICE SUPPLIES 99-92-551-53300	06/03/2026 APIKE OFFICE SUPPLIES	07/18/2026	14.86 14.86	14.86	Open	N 06/17/2026
1PJ6-WXN1-9KYH							
0000034896	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184 PROGRAMMING 99-93-551-53370	06/16/2026 APIKE PROGRAMMING	07/31/2026	50.61 50.61	50.61	Open	N 06/17/2026
19TQ-PY3X-F3DV							
0000034897	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184 PROGRAMMING 99-93-551-53370	06/11/2026 APIKE PROGRAMMING	07/28/2026	81.27 81.27	81.27	Open	N 06/17/2026
19TQ-PY3X-V1XL							
0000034898	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184 PROGRAMMING 99-93-551-53370	06/12/2026 APIKE PROGRAMMING	07/29/2026	37.99 37.99	37.99	Open	N 06/17/2026
199V-7VD1-3LDM							
0000034899	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184 PROGRAMMING 99-93-551-53370	06/12/2026 APIKE PROGRAMMING	07/29/2026	152.56 152.56	152.56	Open	N 06/17/2026
1364-FPFD-HCFM							
0000034900	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184 PROGRAMMING 99-93-551-53370	06/17/2026 APIKE PROGRAMMING	08/02/2026	145.20 145.20	145.20	Open	N 06/17/2026

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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
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Vendor 103024 - AMAZON CAPITAL SERVICES

1HMR-PR4H-GT3D

0000034901	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184 PROGRAMMING	06/08/2026	07/23/2026	29.87	29.87	Open	N
	APIKE PROGRAMMING			29.87			06/17/2026

17LC-7W1W-DFHN

0000034902	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184 COLLECTIONS - MEDIA	06/02/2026	07/17/2026	612.89	612.89	Open	N
	APIKE MEDIA			612.89			06/17/2026

1JCJ-C3WM-JPTJ

0000034903	AMAZON CAPITAL SERVICES P.O. BOX 035184 SEATTLE, WA 98124-5184 COLLECTIONS - MEDIA	06/04/2026	07/19/2026	49.99	49.99	Open	N
	APIKE MEDIA			49.99			06/17/2026

Total Vendor 103024 - AMAZON CAPITAL SERVICES

1,566.51	1,566.51
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Vendor 103039 - AURORA EAP

CINV049465

0000034976	AURORA EAP ADVOCATE AURORA HEALTH, INC. 29465 NETWORK PL CHICAGO, IL 60673-1294 EMPLOYEE ASSISTANCE PROGRAM	06/29/2026	07/29/2026	287.85	287.85	Open	N
	RSPERRY EMPLOYEE ASSISTANCE PROGRAM			287.85			07/01/2026

Total Vendor 103039 - AURORA EAP

287.85	287.85
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Vendor 103360 - BIBLIOTHECA LLC

INV-US86523

0000034943	BIBLIOTHECA LLC PO BOX 744378 ATLANTA, GA 30374-4378 RFID TAG HUB	06/19/2026	07/19/2026	1,673.80	1,673.80	Open	N
	RSPERRY PROCESSING SUPPLIES			1,673.80			06/26/2026

Total Vendor 103360 - BIBLIOTHECA LLC

1,673.80	1,673.80
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INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

POSTED AND UNPOSTED

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Invoice Number

Inv Ref #	Vendor Description GL Distribution	Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted Post Date
Vendor 102687 - BRODART CO.							
B7248101 0000034874	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT	06/13/2026 APIKE PRINT	07/12/2026	755.64 755.64	755.64	Open	N 06/17/2026
B7248327 0000034875	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT	06/13/2026 APIKE PRINT	07/12/2026	451.72 451.72	451.72	Open	N 06/17/2026
B7248118 0000034876	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT	06/13/2026 APIKE PRINT	07/12/2026	20.00 20.00	20.00	Open	N 06/17/2026
B7248436 0000034877	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT	06/13/2026 APIKE PRINT	07/12/2026	12.99 12.99	12.99	Open	N 06/17/2026
B7248579 0000034878	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT	06/13/2026 APIKE PRINT	07/12/2026	12.99 12.99	12.99	Open	N 06/17/2026
B7248321 0000034879	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT	06/13/2026 APIKE PRINT	07/12/2026	439.20 439.20	439.20	Open	N 06/17/2026

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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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 102687 - BRODART CO.							
B7248326 0000034880	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT	06/13/2026 APIKE PRINT	07/12/2026	582.76 582.76	582.76	Open	N 06/17/2026
B7248418 0000034881	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT	06/13/2026 APIKE PRINT	07/12/2026	83.80 83.80	83.80	Open	N 06/17/2026
B7253850 0000034978	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT	06/20/2026 RSPERRY PRINT	07/19/2026	493.36 493.36	493.36	Open	N 07/01/2026
B7254180 0000034979	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT	06/20/2026 RSPERRY PRINT	07/19/2026	24.94 24.94	24.94	Open	N 07/01/2026
B7253856 0000034980	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT	06/20/2026 RSPERRY PRINT	07/19/2026	21.20 21.20	21.20	Open	N 07/01/2026
B7253853 0000034983	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT	06/20/2026 RSPERRY PRINT	07/19/2026	243.06 243.06	243.06	Open	N 07/01/2026

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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 102687 - BRODART CO.							
B7254179 0000034984	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	06/20/2026 RSPERRY PRINT	07/19/2026	234.34 234.34	234.34	Open	N 07/01/2026
B7254085 0000034985	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	06/20/2026 RSPERRY PRINT	07/19/2026	21.56 21.56	21.56	Open	N 07/01/2026
B7254738 0000034986	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	06/20/2026 RSPERRY PRINT	07/19/2026	412.16 412.16	412.16	Open	N 07/01/2026
B7254178 0000034987	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	06/20/2026 RSPERRY PRINT	07/19/2026	425.84 425.84	425.84	Open	N 07/01/2026
B7254370 0000034988	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	06/20/2026 RSPERRY PRINT	07/19/2026	114.69 114.69	114.69	Open	N 07/01/2026
B7259354 0000035041	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	06/27/2026 RSPERRY PRINT	07/26/2026	429.95 429.95	429.95	Open	N 07/13/2026

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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 102687 - BRODART CO.							
B7259157 0000035042	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	06/27/2026 RSPERRY PRINT	07/26/2026	61.15 61.15	61.15	Open	N 07/13/2026
B7259370 0000035043	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	06/27/2026 RSPERRY PRINT	07/26/2026	150.00 150.00	150.00	Open	N 07/13/2026
B7259356 0000035044	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	06/27/2026 RSPERRY PRINT	07/26/2026	115.74 115.74	115.74	Open	N 07/13/2026
B7259384 0000035045	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	06/27/2026 RSPERRY PRINT	07/26/2026	22.33 22.33	22.33	Open	N 07/13/2026
B7259353 0000035046	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	06/27/2026 RSPERRY PRINT	07/26/2026	355.24 355.24	355.24	Open	N 07/13/2026
B7259355 0000035047	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	06/27/2026 RSPERRY PRINT	07/26/2026	254.46 254.46	254.46	Open	N 07/13/2026

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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 102687 - BRODART CO.							
B7259358 0000035048	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	06/27/2026 RSPERRY PRINT	07/26/2026	50.49 50.49	50.49	Open	N 07/13/2026
B7268316 0000035049	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/11/2026 RSPERRY PRINT	08/10/2026	387.71 387.71	387.71	Open	N 07/13/2026
B7268317 0000035050	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/11/2026 RSPERRY PRINT	08/10/2026	196.92 196.92	196.92	Open	N 07/13/2026
B7268318 0000035051	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/11/2026 RSPERRY PRINT	08/10/2026	101.54 101.54	101.54	Open	N 07/13/2026
B7268359 0000035052	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/11/2026 RSPERRY PRINT	08/10/2026	516.19 516.19	516.19	Open	N 07/13/2026
B7268360 0000035053	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/11/2026 RSPERRY PRINT	08/10/2026	22.49 22.49	22.49	Open	N 07/13/2026

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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Invoice Number

Inv Ref #	Vendor Description GL Distribution	Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted Post Date
Vendor 102687 - BRODART CO.							
B7268743 0000035054	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/11/2026 RSPERRY PRINT	08/10/2026	327.82 327.82	327.82	Open	N 07/13/2026
B7268744 0000035055	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/11/2026 RSPERRY PRINT	08/10/2026	22.40 22.40	22.40	Open	N 07/13/2026
B7268772 0000035056	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/11/2026 RSPERRY PRINT	08/10/2026	12.99 12.99	12.99	Open	N 07/13/2026
B7268773 0000035057	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/11/2026 RSPERRY PRINT	08/10/2026	176.40 176.40	176.40	Open	N 07/13/2026
B7268974 0000035058	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/11/2026 RSPERRY PRINT	08/10/2026	16.95 16.95	16.95	Open	N 07/13/2026
B7263434 0000035067	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/04/2026 RSPERRY PRINT	08/03/2026	427.06 427.06	427.06	Open	N 07/14/2026

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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 102687 - BRODART CO.							
B7263668 0000035068	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/04/2026 RSPERRY PRINT	08/03/2026	116.56 116.56	116.56	Open	N 07/14/2026
B7263432 0000035069	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/04/2026 RSPERRY PRINT	08/03/2026	62.09 62.09	62.09	Open	N 07/14/2026
B7263433 0000035070	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/04/2026 RSPERRY PRINT	08/03/2026	21.38 21.38	21.38	Open	N 07/14/2026
B7263684 0000035071	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/04/2026 RSPERRY PRINT	08/03/2026	7.99 7.99	7.99	Open	N 07/14/2026
B7263431 0000035072	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/04/2026 RSPERRY PRINT	08/03/2026	125.19 125.19	125.19	Open	N 07/14/2026
B7263435 0000035073	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/04/2026 RSPERRY PRINT	08/03/2026	81.43 81.43	81.43	Open	N 07/14/2026

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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 102687 - BRODART CO.							
87263670 0000035074	BRODART CO. L-3544 COLUMBUS, OH 43260 COLLECTIONS - PRINT 99-93-551-53373	07/04/2026 RSPERRY PRINT	08/03/2026	17.95 17.95	17.95	Open	N 07/14/2026
Total Vendor 102687 - BRODART CO.				8,430.67	8,430.67		
Vendor 101247 - CITY OF MEQUON							
535980 0000034942	CITY OF MEQUON MEQUON WATER UTILITY 11333 N CEDARBURG RD MEQUON, WI 53092 WATER SEWER 03/17/2026-06/16/2026 99-94-551-53361	06/29/2026 RSPERRY SEWER & WATER	07/30/2026	855.54 855.54	855.54	Open	N 06/26/2026
Total Vendor 101247 - CITY OF MEQUON				855.54	855.54		
Vendor 366 - CLIFF BERGIN & ASSOC., INC.							
166272 0000034886	CLIFF BERGIN & ASSOC., INC. 6300 W DONGES BAY RD MEQUON, WI 53092 BASEMENT FLOODING 99-94-551-57700	06/16/2026 APIKE BUILDING PROJECTS	06/30/2026	1,556.50 1,556.50	1,556.50	Open	N 06/17/2026
175213 0000034910	CLIFF BERGIN & ASSOC., INC. 6300 W DONGES BAY RD MEQUON, WI 53092 WEST SIDE EXTERIOR HOSE FAUCET 99-94-551-53308	06/18/2026 APIKE BUILDING SUPPLIES	06/28/2026	560.00 560.00	560.00	Open	N 06/19/2026
175240 0000034932	CLIFF BERGIN & ASSOC., INC. 6300 W DONGES BAY RD MEQUON, WI 53092 MENS ROOM URINALS 99-94-551-53308	06/10/2026 RSPERRY BUILDING SUPPLIES	06/20/2026	1,221.56 1,221.56	1,221.56	Open	N 06/26/2026
Total Vendor 366 - CLIFF BERGIN & ASSOC., INC.				3,338.06	3,338.06		

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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 100486 - DELTA DENTAL OF WISCONSIN							
2575848 0000034933	DELTA DENTAL OF WISCONSIN 518 P O BOX WISCONSIN RAPIDS, WI 54495-0518 DENTAL COVERAGE SUPPLEMENTAL SELECT PLAN RSPERRY 99-00-000-21531	07/01/2026	07/31/2026	9.08	9.08	Open	N
							06/26/2026
				9.08			
2576030 0000034934	DELTA DENTAL OF WISCONSIN 518 P O BOX WISCONSIN RAPIDS, WI 54495-0518 DENTAL COVERAGE SUPPLEMENTAL SELECT PLUS RSPERRY 99-00-000-21531	07/01/2026	07/31/2026	44.52	44.52	Open	N
							06/26/2026
				44.52			
Total Vendor 100486 - DELTA DENTAL OF WISCONSIN				53.60	53.60		
Vendor 101970 - DEMCO							
7825440 0000035038	DEMCO PO BOX 88623 MILWAUKEE, WI 53288-8623 PRINT PROCESSING 99-92-551-53301	07/06/2026	08/05/2026	337.75	337.75	Open	N
							07/10/2026
				337.75			
Total Vendor 101970 - DEMCO				337.75	337.75		
Vendor 101931 - EBSCO							
91011051877 0000034977	EBSCO PAYMENT PROCESSING CENTER PO BOX 204661 DALLAS, TX 75320-4661 CONSUMER REPORTS ONLINE 07-01-26 06-30-2 RSPERRY 99-93-551-53372	06/30/2026	07/15/2026	4,035.00	4,035.00	Open	N
							07/01/2026
				4,035.00			
Total Vendor 101931 - EBSCO				4,035.00	4,035.00		
Vendor 103383 - ENVIRONMENT CONTROL							

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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 103383 - ENVIRONMENT CONTROL							
43904-613 0000034944	ENVIRONMENT CONTROL 2902 AGRICULTURE DR MADISON, WI 53718-6876 JANITORIAL SERVICES JULY 2026 99-94-551-52282	07/01/2026	07/10/2026	3,615.00	3,615.00	Open	N
	RSPERRY JANITORIAL SERVICE			3,615.00			06/26/2026
Total Vendor 103383 - ENVIRONMENT CONTROL				3,615.00	3,615.00		
Vendor 101932 - ENVISIONWARE, INC.							
INV-US-80613 0000034941	ENVISIONWARE, INC. PO BOX 931628 ATLANTA, GA 31193 X11 HARDWARE SERVICE & SOFTWARE RENEWAL 99-92-551-52284	03/01/2026	05/31/2026	1,533.20	1,533.20	Open	N
	RSPERRY CONTRACTED SERVICES-TECHNOLOGY			1,533.20			06/26/2026
Total Vendor 101932 - ENVISIONWARE, INC.				1,533.20	1,533.20		
Vendor 103474 - EXPRESS ELEVATOR							
INV-74168-Q9W0 0000034995	EXPRESS ELEVATOR 1701 PEARL STREET, UNIT 8 Waukesha, WI 53186 ELEVATOR REPAIR - REPLACE RESTRICTOR BRA 99-94-551-57700	06/30/2026	07/30/2026	700.00	700.00	Open	N
	RSPERRY BUILDING PROJECTS			700.00			07/02/2026
Total Vendor 103474 - EXPRESS ELEVATOR				700.00	700.00		
Vendor 102601 - FORWARD TS							
AR284395 0000034884	FORWARD TS 1540 S 113TH ST MILWAUKEE, WI 53214-3897 TONER 99-92-551-53307	06/10/2026	07/10/2026	14.00	14.00	Open	N
	APIKE SUPPLIES-COPY MACHINE			14.00			06/17/2026

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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
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Vendor 102601 - FORWARD TS

AR286020 0000034993	FORWARD TS 1540 S 113TH ST MILWAUKEE, WI 53214-3897 TONER 99-92-551-53307	07/01/2026	07/31/2026	14.00	14.00	Open	N
	RSPERRY SUPPLIES-COPY MACHINE			14.00			07/02/2026

AR286177 0000035036	FORWARD TS 1540 S 113TH ST MILWAUKEE, WI 53214-3897 COPY CHARGES 99-92-551-53307	07/07/2026	08/06/2026	930.00	930.00	Open	N
	RSPERRY SUPPLIES-COPY MACHINE			930.00			07/10/2026

Total Vendor 102601 - FORWARD TS

958.00	958.00
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Vendor 103522 - HAMILTON WOOD TYPE & PRINTING MUSEUM

BTW 06102026 0000034981	HAMILTON WOOD TYPE & PRINTING MUSEUM HAMILTON WOOD TYPE MUSEUM 1816 10TH STREET Two Rivers, WI 54241 BETWEEN TWO WORLDS 98-95-551-57299	06/10/2026	07/10/2026	250.00	250.00	Open	N
	RSPERRY LIB GIFTS & GRANTS UNRESTRICT			250.00			07/01/2026

Total Vendor 103522 - HAMILTON WOOD TYPE & PRINTING MUSEUM

250.00	250.00
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Vendor 103132 - ILLINOIS LIBRARY ASSOCIATION

325682 0000034609	ILLINOIS LIBRARY ASSOCIATION 33 W GRAND AVEUE SUITE 401 CHICAGO, IL 60654 2026 IREAD SRP 98-95-551-57298	11/26/2025	05/30/2026	648.58	648.58	Open	Y
	BHATCH LIB GIFTS & GRANTS RESTRICTED			648.58			05/06/2026

Total Vendor 103132 - ILLINOIS LIBRARY ASSOCIATION

648.58	648.58
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Vendor 103236 - KANOPY INC

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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
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Vendor 103236 - KANOPY INC

511372-PPU 0000034992	KANOPY INC PO BOX 72357 CLEVELAND, OH 44192 ELECTRONIC CONTENT 99-93-551-53372	06/30/2026	07/30/2026	232.20	232.20	Open	N
	RSPERRY E CONTENT			232.20			07/02/2026

Total Vendor 103236 - KANOPY INC

232.20	232.20
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Vendor 103526 - MARK HAYWARD

02092026 0000035030	MARK HAYWARD 4813 WOODBURN DR Madison, WI 53711 PERFORMANCE 98-95-551-57298	02/09/2026	08/06/2026	575.00	575.00	Open	N
	RSPERRY LIB GIFTS & GRANTS RESTRICTED			575.00			07/08/2026

Total Vendor 103526 - MARK HAYWARD

575.00	575.00
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Vendor 103485 - METLIFE

2026-07 000073 0000035061	METLIFE DEPT CH 10261 Palatine, IL 60055 VISION COVERAGE 99-00-000-21532	07/01/2026	07/31/2026	37.72	37.72	Open	N
	RSPERRY VISION INSURANCE WITHHOLDING			37.72			07/13/2026

Total Vendor 103485 - METLIFE

37.72	37.72
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Vendor 101934 - MILWAUKEE ALARM COMPANY

279966 0000034883	MILWAUKEE ALARM COMPANY PO BOX 856 MILWAUKEE, WI 53201 FIRE ALARM MAINTENANCE 99-94-551-53308	06/03/2026	06/03/2026	135.90	135.90	Open	N
	APIKE BUILDING SUPPLIES			135.90			06/17/2026

Total Vendor 101934 - MILWAUKEE ALARM COMPANY

135.90	135.90
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Vendor 103413 - NEXUS PEST SOLUTIONS

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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
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Vendor 103413 - NEXUS PEST SOLUTIONS

26103 0000034940	NEXUS PEST SOLUTIONS 3900 W BROWN DEER RD PMB 281 BROWN DEER, WI 53209-1220	06/26/2026	07/01/2026	75.00	75.00	Open	N
	PEST PREVENTION 99-94-551-52283	RSPERRY CONTRACTED-BUILDING		75.00			06/26/2026

Total Vendor 103413 - NEXUS PEST SOLUTIONS

75.00	75.00
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Vendor 103523 - PERFORMANCE ELEVATOR CONSULTING, LLC.

8028 0000034982	PERFORMANCE ELEVATOR CONSULTING, LL PO BOX 464 Mequon, WI 53092-0464	06/24/2026	07/24/2026	100.00	100.00	Open	N
	ELEVATOR INSPECTION 99-94-551-52283	RSPERRY CONTRACTED-BUILDING		100.00			07/01/2026

Total Vendor 103523 - PERFORMANCE ELEVATOR CONSULTING, LLC.

100.00	100.00
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Vendor 102075 - PIGGLY WIGGLY

07012026 0000035005	PIGGLY WIGGLY 6111 W MEQUON RD MEQUON, WI 53092	07/01/2026	07/25/2026	20.31	20.31	Open	N
	SUPPLIES 99-93-551-53370	RSPERRY PROGRAMMING		20.31			07/06/2026

Total Vendor 102075 - PIGGLY WIGGLY

20.31	20.31
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Vendor 103241 - POS SUPPLY SOLUTIONS

INV-220643 0000034973	POS SUPPLY SOLUTIONS 30 LOG BRIDGE RD BLDG 200, SUITE 203 MIDDLETON, MA 01949	06/23/2026	07/23/2026	564.18	564.18	Open	N
	NON-PHENOL THERMAL PAPER ROLLS 99-92-551-53300	RSPERRY OFFICE SUPPLIES		564.18			07/01/2026

Total Vendor 103241 - POS SUPPLY SOLUTIONS

564.18	564.18
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Vendor 101936 - QUILL.COM

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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
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Vendor 101936 - QUILL.COM

48912064 0000034872	QUILL.COM PO BOX 37600 PHILADELPHIA, PA 19101 JANITOR SUPPLIES 99-94-551-53306	05/13/2026	06/12/2026	73.95	73.95	Open	N
	APIKE JANITOR SUPPLIES			73.95			06/17/2026

48356541

0000034873	QUILL.COM PO BOX 37600 PHILADELPHIA, PA 19101 JANITOR SUPPLIES 99-94-551-53306	03/30/2026	04/29/2026	79.16	79.16	Open	N
	APIKE JANITOR SUPPLIES			79.16			06/17/2026

Total Vendor 101936 - QUILL.COM

153.11	153.11
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Vendor 103504 - STAPLES

6065961030 0000034906	STAPLES 500 STAPLES DRIVE Framingham, MA 01702 OFFICE SUPPLIES 99-92-551-53300	06/09/2026	07/09/2026	227.07	227.07	Open	N
	APIKE OFFICE SUPPLIES			227.07			06/17/2026

Total Vendor 103504 - STAPLES

227.07	227.07
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Vendor 101496 - STATE OF WISCONSIN

505-0000112291 0000035003	STATE OF WISCONSIN STATE OF WISCONSIN DOA BOX 93622 Milwaukee, WI 53293-3622 TEACH LINE 01/01/26-06/30/26 99-92-551-52284	06/30/2026	07/30/2026	600.00	600.00	Open	N
	RSPERRY CONTRACTED SERVICES-TECHNOLOGY			600.00			07/06/2026

Total Vendor 101496 - STATE OF WISCONSIN

600.00	600.00
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Vendor 100096 - THIENSVILLE-MEQUN ROTARY CLUB

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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
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Vendor 100096 - THIENSVILLE-MEQUON ROTARY CLUB

07012026

0000035029

THIENSVILLE-MEQUON ROTARY CLUB	07/01/2026	07/31/2026	353.00	353.00	Open	N
P.O. BOX 104 THIENSVILLE, WI 53092						
ROTARY DUES	RSPERRY					07/08/2026
99-91-551-52202	DUES & SUBSCRIPTIONS		353.00			

Total Vendor 100096 - THIENSVILLE-MEQUON ROTARY CLUB

353.00	353.00
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Vendor 102890 - UNIQUE MANAGEMENT SERVICES

6159860

0000034887

UNIQUE MANAGEMENT SERVICES	06/01/2026	06/30/2026	58.25	58.25	Open	N
119 E MAPLE ST JEFFERSONVILLE, IN 47130						
PLACEMENTS	APIKE					06/17/2026
99-92-551-53358	DEBT COLLECTION		58.25			

6160970

0000035037

UNIQUE MANAGEMENT SERVICES	07/01/2026	07/31/2026	116.50	116.50	Open	N
119 E MAPLE ST JEFFERSONVILLE, IN 47130						
PLACEMENTS	RSPERRY					07/10/2026
99-92-551-53358	DEBT COLLECTION		116.50			

Total Vendor 102890 - UNIQUE MANAGEMENT SERVICES

174.75	174.75
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# of Invoices:	91	# Due: 91	Totals:	34,291.80	34,291.80
# of Credit Memos:	0	# Due: 0	Totals:	0.00	0.00
Net of Invoices and Credit Memos:				34,291.80	34,291.80

--- TOTALS BY FUND ---

98 FLW LIB GIFTS & GRANTS FUND	1,473.58	1,473.58
99 F. L. WEYENBERG LIBRARY FUND	32,818.22	32,818.22

--- TOTALS BY DEPT/ACTIVITY ---

00-000	91.32	91.32
91-551 LIBRARY STAFFING	353.00	353.00
92-551 LIBRARY ADMINISTRATION	6,538.26	6,538.26
93-551 LIBRARY PROGRAM & COLLECTION	14,068.75	14,068.75
94-551 LIBRARY BUILDING	11,766.89	11,766.89

INVOICE REGISTER FOR VILLAGE OF THIENSVILLE

POST DATES 01/01/2026 - 07/14/2026

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
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95-551	LIBRARY GIFTS & GRANTS			1,473.58	1,473.58		
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June Budget to Actual

Overall, June 2026 results across funds are consistent with budget expectations, with most variances attributable to timing of revenues and planned project activity.

General Fund

Revenues: On track with expectations considering timing of shared revenues and various state aids. Permits, intergovernmental charges for service, fines, and interest income are right on with year to date estimates.

Expenditures: Overall, expenditures are approximately 43% of budget through June 2026.

Park Improvement Fund

Revenues: Over budget due to the receipt of the LWCF grant reimbursement for the 2025 Park Project.

Expenditures: Expenses for Park Improvement fund are minimal through June 2026 as expected.

Capital Improvement Fund

Revenues: Matching expectations through June 2026.

Expenditures: Matching expectations through June 2026.

Stormwater Management Fund

Revenues: Over budget due to the receipt of the stormwater grant reimbursement for the 2025 Pigeon Creek Restoration Project.

Expenditures: Overall, expenditures are approximately 34% of budget through June 2026

Tax Incremental District No. 2

Revenues: Matching expectations through June 2026.

Expenditures: Overall, expenditures are approximately 47% of budget through June 2026.

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

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	Beg. Balance 01/01/2026	Activity For 06/30/2026 Increase (Decrease)	THRU 06/30/2026 Increase (Decrease)	YTD 06/30/2026 Increase (Decrease)	YTD Balance 06/30/2026 Normal (Abnormal)
Fund: 01 GENERAL FUND							
Account Category: Assets							
Department: 00-000							
01-00-000-11110	CHECKING - PWSB GENERAL FUND		(1,812,223.76)	69,913.62	3,746,991.71		1,934,767.95
01-00-000-11113	FLEX-BANCORP		2,500.00	0.00	0.00		2,500.00
01-00-000-11120	TAX ACCOUNT (PWSB)		224.88	0.03	(214.64)		10.24
01-00-000-11155	PORT WASHINGTON STATE BANK/CD		250,000.00	0.00	0.00		250,000.00
01-00-000-11710	INVESTMENTS		2,806,815.29	(228,395.41)	(2,384,770.28)		422,045.01
01-00-000-11800	PETTY CASH		500.00	0.00	0.00		500.00
01-00-000-12100	TAXES RECEIVABLE		2,633,824.70	0.00	(2,633,824.70)		0.00
01-00-000-12320	DELINQUENT PERSONAL PROPERTY		5,694.62	(189.79)	(553.35)		5,141.27
01-00-000-12321	DEL. SWR. BILLS DUE FROM CTY.		2,564.55	(794.29)	3,334.71		5,899.26
01-00-000-13100	ACCOUNTS RECEIVABLE		22,139.56	51.42	(8,818.31)		13,321.25
01-00-000-13210	LEASE RECEIVABLE - TOWERCO		770,107.00	0.00	0.00		770,107.00
01-00-000-16160	GASOLINE INVENTORY		3,100.00	0.00	0.00		3,100.00
01-00-000-16210	DEFERRED OUTFLOW		138,171.34	0.00	0.00		138,171.34
01-00-000-16230	DEFERRED EXPENDITURE		85,123.78	0.00	(85,123.78)		0.00
Total Department 00-000:			4,908,541.96	(159,414.42)	(1,362,978.64)		3,545,563.32
Assets			4,908,541.96	(159,414.42)	(1,362,978.64)		3,545,563.32
Account Category: Liabilities							
Department: 00-000							
01-00-000-21110	ACCOUNTS PAYABLE		71,657.51	(10,536.23)	(71,440.01)		217.50
01-00-000-21520	WI RETIREMENT		0.00	(4,565.20)	7,809.74		7,809.74
01-00-000-21530	HEALTH INSURANCE WITHHOLDING		(1,573.51)	1,411.40	3,205.07		1,631.56
01-00-000-21531	DENTAL INSURANCE WITHHOLDING		0.00	(15.38)	(199.24)		(199.24)
01-00-000-21532	VISION INSURANCE WITHHOLDING		0.00	118.04	139.83		139.83
01-00-000-21533	LIFE INSURANCE WITHHOLDING		(356.63)	(29.10)	56.25		(300.38)
01-00-000-21534	ACCIDENTAL INS WITHHOLDING		0.00	(9.54)	(3.35)		(3.35)
01-00-000-21550	PROFESSIONAL POLICE ASSOC.		(132.00)	0.00	157.50		25.50
01-00-000-21590	FLEX BENEFIT		9,817.48	(304.42)	3,423.03		13,240.51
01-00-000-21700	ACCRUED PAYROLL		40,302.66	0.00	(40,302.66)		0.00
01-00-000-21800	ACCRUED COMP TIME		9,627.01	0.00	0.00		9,627.01
01-00-000-21900	ACCRUED VACATION		19,675.49	0.00	0.00		19,675.49
01-00-000-23160	DEPOSIT-DEVELP. APPLICATION		2,375.59	0.00	0.00		2,375.59
01-00-000-23165	REFUNDS - PARK DEPOSIT		800.00	(250.00)	2,350.00		3,150.00
01-00-000-23166	SOFTBALL ASSOC. PARK DEPOSIT		1,000.00	0.00	0.00		1,000.00
01-00-000-23170	MISCELLANEOUS REFUNDS		2,000.00	0.00	(20.00)		1,980.00
01-00-000-26110	DEFERRED REVENUES		2,640,239.55	0.00	(2,640,239.55)		0.00
01-00-000-26120	UNEARNED LEASE REVENUE - TOWER		770,107.00	0.00	0.00		770,107.00
01-00-000-29620	ACCRUED COMPENSATORY TIME		138,171.34	0.00	0.00		138,171.34
Total Department 00-000:			3,703,711.49	(14,180.43)	(2,735,063.39)		968,648.10
Liabilities			3,703,711.49	(14,180.43)	(2,735,063.39)		968,648.10
Account Category: Fund Equity							
Department: 00-000							
01-00-000-33900	UNAPPROPRIATED		168,763.70	0.00	0.00		168,763.70
01-00-000-34110	RESERVED/DELINQUENT PERS PROP		5,694.62	0.00	0.00		5,694.62
01-00-000-34111	RESERVED/DELINQUENT SEWER BILL		2,564.55	0.00	0.00		2,564.55
01-00-000-34112	DESIGNATED/COMPENSATED ABSENCE		167,473.84	0.00	0.00		167,473.84
01-00-000-34113	RESERVED/PARK DEDICATION FEE		12,500.00	0.00	0.00		12,500.00

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

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	Beg. Balance 01/01/2026	Activity For 06/30/2026 Increase (Decrease)	THRU 06/30/2026 Increase (Decrease)	YTD 06/30/2026 Increase (Decrease)	YTD Balance 06/30/2026 Normal (Abnormal)
Fund: 01 GENERAL FUND							
Account Category: Fund Equity							
Department: 00-000							
01-00-000-34120	RESERVED/INVENTORIES		3,100.00	0.00		0.00	3,100.00
01-00-000-34160	TPD DONATIONS		14,681.13	(1,012.00)		(1,097.60)	13,583.53
01-00-000-34210	APPROP.-CORPORATE RESERVES		651,505.00	0.00		0.00	651,505.00
01-00-000-34212	APPROPRIATED-WRKG CAPITAL		505,292.00	0.00		0.00	505,292.00
Total Department 00-000:			1,531,574.84	(1,012.00)		(1,097.60)	1,530,477.24
Fund Equity			1,531,574.84	(1,012.00)		(1,097.60)	1,530,477.24
Account Category: Revenues							
Department: 40-001 LOCAL PROPERTY TAXES							
01-40-001-41000	GENERAL OPERATIONS	2,633,825.00	0.00	0.00	2,633,825.00		2,633,825.00
Total Department 40-001:		2,633,825.00	0.00	0.00	2,633,825.00		2,633,825.00
Department: 41-002 SHARED REVENUES							
01-41-002-43410	STATE SHARED REVENUE	157,043.00	0.00	0.00	19,802.40		19,802.40
Total Department 41-002:		157,043.00	0.00	0.00	19,802.40		19,802.40
Department: 41-003 GRANTS & AIDS							
01-41-003-43420	FIRE INSURANCE DUES	22,500.00	0.00	23,427.18	23,427.18		23,427.18
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	205,521.00	0.00	0.00	102,699.96		102,699.96
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	0.00	9,523.84		9,523.84
Total Department 41-003:		252,321.00	0.00	23,427.18	135,650.98		135,650.98
Department: 41-007 OTHER							
01-41-007-47311	OTHER SVCS TO OTHER LOCAL GOVT	14,000.00	0.00	0.00	0.00		0.00
Total Department 41-007:		14,000.00	0.00	0.00	0.00		0.00
Department: 41-011 INTERGOVERNMENTAL							
01-41-011-47310	FISCAL AGENT FEES - LIBRARY	5,500.00	0.00	0.00	2,750.00		2,750.00
Total Department 41-011:		5,500.00	0.00	0.00	2,750.00		2,750.00
Department: 42-004 LICENSES							
01-42-004-44110	LIQUOR & MALT BEVERAGE	9,000.00	0.00	1,350.00	6,900.00		6,900.00
01-42-004-44120	CIGARETTE	200.00	0.00	0.00	200.00		200.00
01-42-004-44212	DOG	1,700.00	0.00	10.00	1,445.00		1,445.00
01-42-004-44214	CAT LICENSES	100.00	0.00	0.00	40.00		40.00
01-42-004-44415	SUNDRY	500.00	0.00	5.00	325.00		325.00
Total Department 42-004:		11,500.00	0.00	1,365.00	8,910.00		8,910.00
Department: 42-005 PERMITS							
01-42-005-44320	BUILDING	55,000.00	0.00	3,658.49	22,694.75		22,694.75
01-42-005-44321	ELECTRICAL	10,000.00	0.00	830.00	3,579.23		3,579.23
01-42-005-44322	PLUMBING	10,000.00	0.00	445.00	2,380.55		2,380.55
01-42-005-44423	SUNDRY	1,500.00	0.00	900.00	8,478.96		8,478.96
Total Department 42-005:		76,500.00	0.00	5,833.49	37,133.49		37,133.49
Department: 42-006 FINES & FORFEITURES							
01-42-006-45110	COURT FINES	10,000.00	0.00	1,136.25	3,021.91		3,021.91
01-42-006-45130	PARKING FINES	12,000.00	0.00	1,616.41	8,483.00		8,483.00

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

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	Beg. Balance 01/01/2026	Activity For 06/30/2026 Increase (Decrease)	THRU 06/30/2026 Increase (Decrease)	YTD 06/30/2026 Increase (Decrease)	YTD Balance 06/30/2026 Normal (Abnormal)
Fund: 01 GENERAL FUND							
Account Category: Revenues							
Department: 42-006 FINES & FORFEITURES							
Total Department 42-006:		22,000.00	0.00	2,752.66		11,504.91	11,504.91
Department: 42-007 OTHER							
01-42-007-44920	CABLE TV	16,000.00	0.00	0.00		3,507.02	3,507.02
01-42-007-48210	CELL TOWER LEASE	48,270.00	0.00	2,679.90		16,079.40	16,079.40
Total Department 42-007:		64,270.00	0.00	2,679.90		19,586.42	19,586.42
Department: 43-001 LOCAL PROPERTY TAXES							
01-43-001-46725	PARK LAND DEDICATION	41,500.00	0.00	0.00		1,000.00	1,000.00
Total Department 43-001:		41,500.00	0.00	0.00		1,000.00	1,000.00
Department: 43-008 GENERAL GOVERNMENT							
01-43-008-46100	GENERAL GOVERNMENT	7,500.00	0.00	7.50		703.00	703.00
01-43-008-46142	ASSESSMENT LETTERS	4,000.00	0.00	450.00		1,880.00	1,880.00
Total Department 43-008:		11,500.00	0.00	457.50		2,583.00	2,583.00
Department: 43-009 PROTECTION-PERSONS & PROPERTY							
01-43-009-46210	POLICE DEPARTMENT FEES	2,500.00	0.00	119.75		1,919.25	1,919.25
Total Department 43-009:		2,500.00	0.00	119.75		1,919.25	1,919.25
Department: 43-010 HEALTH & SANITATION							
01-43-010-46420	RECYCLING PROCEEDS	15,000.00	0.00	575.00		14,191.50	14,191.50
01-43-010-46421	DUMPSTER RENTAL	10,000.00	0.00	1,100.00		3,550.00	3,550.00
01-43-010-46422	ADDITIONAL TRASH CART FEE	1,250.00	0.00	0.00		1,200.00	1,200.00
01-43-010-46423	ADDITIONAL RECYCLING CART FEE	250.00	0.00	0.00		250.00	250.00
Total Department 43-010:		26,500.00	0.00	1,675.00		19,191.50	19,191.50
Department: 43-011 PARK & RECREATION							
01-43-011-46720	PARK FEES	8,000.00	0.00	550.00		7,525.00	7,525.00
01-43-011-46821	SOFTBALL ASSOCIATION PARK FEE	1,500.00	0.00	0.00		1,500.00	1,500.00
Total Department 43-011:		9,500.00	0.00	550.00		9,025.00	9,025.00
Department: 43-012 UNCLASSIFIED							
01-43-012-48000	MISCELLANEOUS	12,498.00	0.00	149.67		1,052.88	1,052.88
Total Department 43-012:		12,498.00	0.00	149.67		1,052.88	1,052.88
Department: 44-013 INTEREST INCOME							
01-44-013-48100	INVESTMENT INTEREST	75,000.00	0.00	3,557.60		27,858.17	27,858.17
Total Department 44-013:		75,000.00	0.00	3,557.60		27,858.17	27,858.17
Department: 45-015 OTHER INCOME							
01-45-015-47410	ADMIN. CHARGE TO SEWER UTILITY	50,000.00	0.00	0.00		0.00	0.00
01-45-015-48010	OTHER INCOME	15,000.00	0.00	0.00		19,095.23	19,095.23
01-45-015-48501	TPD DONATIONS	2,500.00	0.00	20.00		2,088.00	2,088.00
01-45-015-49300	FUND BALANCE APPLIED	100,000.00	0.00	0.00		0.00	0.00
01-45-015-49320	USE OF CORPORATE RESERVE	120,000.00	0.00	0.00		0.00	0.00
Total Department 45-015:		287,500.00	0.00	20.00		21,183.23	21,183.23
Revenues		3,703,457.00	0.00	42,587.75		2,952,976.23	2,952,976.23
Account Category: Expenditures							
Department: 01-510 VILLAGE REPRESENTATION							
01-01-510-51106	VILLAGE BOARD	20,000.00	0.00	0.00		16,442.31	16,442.31

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

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GL Number	Description	2026 Amended Budget	Beg. Balance 01/01/2026	Activity For 06/30/2026 Increase (Decrease)	THRU 06/30/2026 Increase (Decrease)	YTD 06/30/2026 Increase (Decrease)	YTD Balance 06/30/2026 Normal (Abnormal)
Fund: 01 GENERAL FUND							
Account Category: Expenditures							
Department: 01-510 VILLAGE REPRESENTATION							
01-01-510-51112	ELECTION WORKERS	4,500.00	0.00	0.00		1,082.50	1,082.50
01-01-510-51199	FRINGE BENEFITS	1,530.00	0.00	0.00		1,356.48	1,356.48
01-01-510-52200	PRINTING & PUBLISHING	7,000.00	0.00	53.92		1,028.36	1,028.36
01-01-510-52201	POSTAGE	3,500.00	0.00	0.00		727.59	727.59
01-01-510-52202	DUES & SUBSCRIPTIONS	3,500.00	0.00	0.00		3,766.06	3,766.06
01-01-510-52203	MEETINGS & CONFERENCES	1,000.00	0.00	60.63		(319.37)	(319.37)
01-01-510-52205	PLANNER SERVICES	11,000.00	0.00	0.00		7,170.57	7,170.57
01-01-510-52206	AUDIT	24,500.00	0.00	0.00		16,335.14	16,335.14
01-01-510-52207	LEGAL COUNSEL	10,000.00	0.00	539.00		1,367.50	1,367.50
01-01-510-52208	ASSESSOR	7,000.00	0.00	0.00		3,500.00	3,500.00
01-01-510-53302	ELECTION EXPENSE	4,500.00	0.00	0.00		3,109.60	3,109.60
01-01-510-53397	AWARDS PROGRAM	3,000.00	0.00	0.00		1,854.59	1,854.59
01-01-510-53399	MISCELLANEOUS	500.00	0.00	38.84		636.61	636.61
Total Department 01-510:		101,530.00	0.00	692.39		58,057.94	58,057.94
Department: 01-511 VILLAGE ADMINISTRATION							
01-01-511-51100	SALARIES & WAGES	93,720.00	0.00	7,209.17		43,965.93	43,965.93
01-01-511-51101	OVERTIME	200.00	0.00	0.00		0.00	0.00
01-01-511-51108	ADMINISTRATOR	66,000.00	0.00	5,076.92		29,864.21	29,864.21
01-01-511-51115	TRAVEL/TRAINING/SEMINARS	2,250.00	0.00	33.35		1,112.19	1,112.19
01-01-511-51196	ADMINISTRATOR FRINGE	29,536.00	0.00	1,033.89		17,197.89	17,197.89
01-01-511-51199	FRINGE BENEFITS	63,376.00	0.00	1,506.22		30,981.30	30,981.30
01-01-511-52202	DUES & SUBSCRIPTIONS	1,200.00	0.00	0.00		1,103.00	1,103.00
01-01-511-52203	MEETINGS & CONFERENCES	500.00	0.00	1,000.00		1,080.00	1,080.00
01-01-511-52209	ENGINEERING SERVICES	6,000.00	0.00	2,189.00		2,947.50	2,947.50
01-01-511-52210	DATA PROCESSING	7,000.00	0.00	208.01		5,955.61	5,955.61
01-01-511-52211	CODIFICATION	1,200.00	0.00	0.00		0.00	0.00
01-01-511-52213	OFFICE EQUIPMENT/MAINTENANCE	250.00	0.00	0.00		0.00	0.00
01-01-511-53300	OFFICE SUPPLIES	2,700.00	0.00	65.40		1,597.68	1,597.68
01-01-511-53303	TELEPHONE	3,500.00	0.00	961.84		4,429.63	4,429.63
01-01-511-53304	ELECTRICITY	16,500.00	0.00	1,400.47		7,002.54	7,002.54
01-01-511-53305	HEAT	7,300.00	0.00	270.99		5,200.20	5,200.20
01-01-511-53306	JANITOR SUPPLIES	1,500.00	0.00	0.00		535.82	535.82
01-01-511-53308	BUILDING SUPPLIES	15,000.00	0.00	189.31		3,850.91	3,850.91
01-01-511-53399	MISCELLANEOUS	500.00	0.00	217.50		754.00	754.00
Total Department 01-511:		318,232.00	0.00	21,362.07		157,578.41	157,578.41
Department: 01-522 FIRE DEPARTMENT							
01-01-522-52233	SOUTHERN OZAUKEE FIRE DEPT	304,551.00	0.00	0.00		141,025.50	141,025.50
Total Department 01-522:		304,551.00	0.00	0.00		141,025.50	141,025.50
Department: 01-551 LIBRARY							
01-01-551-52246	WEYENBERG LIBRARY	113,700.00	0.00	0.00		56,850.00	56,850.00
Total Department 01-551:		113,700.00	0.00	0.00		56,850.00	56,850.00
Department: 01-552 COMMUNITY SRO PROGRAM							
01-01-552-52235	COMMUNITY SRO PROGRAM	15,500.00	0.00	0.00		15,249.83	15,249.83
Total Department 01-552:		15,500.00	0.00	0.00		15,249.83	15,249.83
Department: 01-554 UNCLASSIFIED							
01-01-554-57710	CONTINGENCY	100,000.00	0.00	0.00		0.00	0.00

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Fund: 01 GENERAL FUND							
Account Category: Expenditures							
Department: 01-554 UNCLASSIFIED							
01-01-554-57715	FLEX BENEFIT	3,000.00	0.00	111.48		1,480.70	1,480.70
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	1,000.00	0.00	0.00		0.00	0.00
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		0.00	0.00
Total Department 01-554:		114,000.00	0.00	111.48		10,480.70	10,480.70
Department: 02-512 INSURANCE							
01-02-512-52237	WORKER S COMPENSATION	26,482.00	0.00	6,304.00		18,912.00	18,912.00
01-02-512-52238	GENERAL LIABILITY	38,570.00	0.00	12,134.25		33,992.75	33,992.75
01-02-512-52242	BUSINESS PROPERTY	12,350.00	0.00	0.00		15,333.00	15,333.00
01-02-512-52243	ALL OTHER INSURANCE	1,470.00	0.00	0.00		606.00	606.00
Total Department 02-512:		78,872.00	0.00	18,438.25		68,843.75	68,843.75
Department: 03-521 POLICE DEPARTMENT							
01-03-521-51100	SALARIES & WAGES	664,432.00	0.00	39,037.17		298,717.50	298,717.50
01-03-521-51101	OVERTIME	22,000.00	0.00	7,156.63		19,879.05	19,879.05
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	18,399.00	0.00	0.00		574.23	574.23
01-03-521-51109	DPW EQUIPMENT MAINTENANCE CALL	3,448.00	0.00	265.10		1,617.10	1,617.10
01-03-521-51113	POLICE CHIEF SALARY	109,000.00	0.00	8,384.60		51,146.08	51,146.08
01-03-521-51115	TRAVEL/TRAINING/SEMINARS	1,250.00	0.00	0.00		799.00	799.00
01-03-521-51197	POLICE CHIEF FRINGE	57,774.00	0.00	2,673.52		27,778.99	27,778.99
01-03-521-51199	FRINGE BENEFITS	437,394.00	0.00	15,221.36		165,659.50	165,659.50
01-03-521-52200	PRINTING & PUBLISHING	150.00	0.00	0.00		0.00	0.00
01-03-521-52201	POSTAGE	300.00	0.00	0.00		0.00	0.00
01-03-521-52202	DUES & SUBSCRIPTIONS	600.00	0.00	0.00		379.00	379.00
01-03-521-52213	OFFICE EQUIPMENT/MAINTENANCE	100.00	0.00	0.00		0.00	0.00
01-03-521-52215	TRAINING	5,500.00	0.00	335.76		2,078.18	2,078.18
01-03-521-52216	ANIMAL BOARDING	200.00	0.00	0.00		0.00	0.00
01-03-521-52218	SPECIAL POLICE	1,000.00	0.00	0.00		0.00	0.00
01-03-521-52219	TELETYPE	1,500.00	0.00	7.00		545.50	545.50
01-03-521-52220	RADAR/SIREN MAINTENANCE	200.00	0.00	0.00		308.00	308.00
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		698.33	698.33
01-03-521-52223	RADIO MAINTENANCE	500.00	0.00	0.00		302.50	302.50
01-03-521-53300	OFFICE SUPPLIES	1,000.00	0.00	50.23		175.65	175.65
01-03-521-53303	TELEPHONE	5,000.00	0.00	644.71		4,067.13	4,067.13
01-03-521-53307	SUPPLIES-COPY MACHINE	1,000.00	0.00	0.00		87.43	87.43
01-03-521-53310	FUEL	15,000.00	0.00	0.00		5,648.99	5,648.99
01-03-521-53312	UNIFORM ALLOWANCES	5,600.00	0.00	48.49		2,208.01	2,208.01
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	32.58		493.37	493.37
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	15.46		3,255.95	3,255.95
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		0.00	0.00
01-03-521-53398	OTHER SUPPLIES	1,500.00	0.00	29.21		523.63	523.63
01-03-521-55318	TECHNOLOGY SUPPLIES	1,000.00	0.00	0.00		896.40	896.40

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Fund: 01 GENERAL FUND							
Account Category: Expenditures							
Department: 03-521 POLICE DEPARTMENT							
Total Department 03-521:		1,369,247.00	0.00	73,901.82		588,839.52	588,839.52
Department: 03-523 INSPECTION							
01-03-523-52272	BUILDING INSPECTION	40,000.00	0.00	4,375.92		21,917.42	21,917.42
01-03-523-52273	PLUMBING INSPECTION	7,000.00	0.00	1,326.28		4,470.02	4,470.02
01-03-523-52274	ELECTRICAL INSPECTION	9,000.00	0.00	620.86		3,507.63	3,507.63
Total Department 03-523:		56,000.00	0.00	6,323.06		29,895.07	29,895.07
Department: 04-541 PUBLIC WORKS - STREET							
01-04-541-51100	SALARIES & WAGES	296,113.00	0.00	22,504.81		138,934.81	138,934.81
01-04-541-51101	OVERTIME	738.00	0.00	0.00		0.00	0.00
01-04-541-51102	PART-TIME	6,375.00	0.00	4,368.00		8,688.00	8,688.00
01-04-541-51199	FRINGE BENEFITS	176,660.00	0.00	5,152.40		83,510.09	83,510.09
01-04-541-52203	MEETINGS & CONFERENCES	500.00	0.00	0.00		225.00	225.00
01-04-541-52223	RADIO MAINTENANCE	250.00	0.00	0.00		0.00	0.00
01-04-541-52227	STREET MAINTENANCE	24,500.00	0.00	6,097.56		15,301.86	15,301.86
01-04-541-52228	SANITARY LANDFILL	50,000.00	0.00	7,920.35		26,810.20	26,810.20
01-04-541-52266	RECYCLING	58,000.00	0.00	3,614.20		27,382.45	27,382.45
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	445.16		2,505.29	2,505.29
01-04-541-53304	ELECTRICITY	5,000.00	0.00	389.05		2,197.25	2,197.25
01-04-541-53305	HEAT	6,500.00	0.00	227.62		5,113.01	5,113.01
01-04-541-53308	BUILDING SUPPLIES	3,000.00	0.00	520.03		1,735.95	1,735.95
01-04-541-53309	BUILDING REPAIRS	4,000.00	0.00	0.00		15.75	15.75
01-04-541-53310	FUEL	19,000.00	0.00	0.00		10,866.14	10,866.14
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	277.97		277.97	277.97
01-04-541-53330	REPAIR PARTS/EQUIPMENT	18,500.00	0.00	1,130.95		10,331.16	10,331.16
01-04-541-53332	NUTS & BOLTS	100.00	0.00	0.00		3.76	3.76
01-04-541-53333	TOOLS	1,000.00	0.00	10.49		123.08	123.08
01-04-541-53334	STREET SIGNS	5,000.00	0.00	0.00		0.00	0.00
01-04-541-53335	STREET LIGHTING	26,000.00	0.00	2,001.72		12,154.32	12,154.32
01-04-541-53337	SALT & ICE CONTROL	30,000.00	0.00	0.00		35,070.19	35,070.19
01-04-541-53338	TREE & BRUSH CONTROL	1,200.00	0.00	0.00		481.19	481.19
01-04-541-53357	DIGGERS HOT LINE	1,000.00	0.00	0.00		1,002.60	1,002.60
01-04-541-53399	MISCELLANEOUS	500.00	0.00	0.00		129.00	129.00
01-04-541-55318	TECHNOLOGY SUPPLIES	2,500.00	0.00	385.34		5,455.19	5,455.19
Total Department 04-541:		743,186.00	0.00	55,045.65		388,314.26	388,314.26
Department: 04-542 PARK							
01-04-542-51100	SALARIES & WAGES	74,701.00	0.00	5,721.88		34,931.32	34,931.32
01-04-542-51101	OVERTIME	225.00	0.00	0.00		0.00	0.00
01-04-542-51102	PART-TIME	8,625.00	0.00	0.00		0.00	0.00
01-04-542-51199	FRINGE BENEFITS	44,608.00	0.00	1,191.90		18,707.53	18,707.53
01-04-542-52230	REPAIRS & MAINTENANCE	17,500.00	0.00	3,389.27		6,310.18	6,310.18
01-04-542-52285	WEPCO LEASE	400.00	0.00	0.00		400.00	400.00
01-04-542-53304	ELECTRICITY	9,000.00	0.00	503.79		2,106.15	2,106.15
01-04-542-53305	HEAT	2,500.00	0.00	43.22		1,062.30	1,062.30
01-04-542-53318	WATER	5,000.00	0.00	0.00		0.00	0.00
Total Department 04-542:		162,559.00	0.00	10,850.06		63,517.48	63,517.48

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

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	Beg. Balance 01/01/2026	Activity For 06/30/2026 Increase (Decrease)	THRU 06/30/2026 Increase (Decrease)	YTD 06/30/2026 Increase (Decrease)	YTD Balance 06/30/2026 Normal (Abnormal)
Fund: 01 GENERAL FUND							
Account Category: Expenditures							
Department: 05-541 OLD VILLAGE HALL							
01-05-541-53304	ELECTRICITY	950.00	0.00	46.20		331.52	331.52
01-05-541-53305	HEAT	950.00	0.00	38.76		674.72	674.72
01-05-541-53308	BUILDING SUPPLIES	100.00	0.00	0.00		135.18	135.18
Total Department 05-541:		2,000.00	0.00	84.96		1,141.42	1,141.42
Department: 07-554 UNCLASSIFIED							
01-07-554-57790	TRANSFERS TO OTHER FUNDS	324,080.00	0.00	0.00		0.00	0.00
Total Department 07-554:		324,080.00	0.00	0.00		0.00	0.00
Expenditures		3,703,457.00	0.00	186,809.74		1,579,793.88	1,579,793.88
Fund: 07 PARK IMPROVEMENT FUND							
Account Category: Assets							
Department: 00-000							
07-00-000-11110	CHECKING - PWSB GENERAL FUND		(60,959.56)	1,200.00		65,685.62	4,726.06
07-00-000-11520	PARK IMPROVEMENT FUND		72,448.35	71.52		(46,935.85)	25,512.50
07-00-000-13100	ACCOUNTS RECEIVABLE		211,750.00	0.00		(211,750.00)	0.00
Total Department 00-000:			223,238.79	1,271.52		(193,000.23)	30,238.56
Assets			223,238.79	1,271.52		(193,000.23)	30,238.56
Account Category: Liabilities							
Department: 00-000							
07-00-000-25400	DUE TO CPF		208,000.00	0.00		(208,000.00)	0.00
07-00-000-26110	DEFERRED REVENUES		208,000.00	0.00		(208,000.00)	0.00
Total Department 00-000:			416,000.00	0.00		(416,000.00)	0.00
Liabilities			416,000.00	0.00		(416,000.00)	0.00
Account Category: Fund Equity							
Department: 00-000							
07-00-000-33900	UNAPPROPRIATED		342,879.97	0.00		0.00	342,879.97
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
Total Department 00-000:			345,379.97	0.00		0.00	345,379.97
Fund Equity			345,379.97	0.00		0.00	345,379.97
Account Category: Revenues							
Department: 44-013 INTEREST INCOME							
07-44-013-48100	INVESTMENT INTEREST	2,000.00	0.00	81.52		583.71	583.71
Total Department 44-013:		2,000.00	0.00	81.52		583.71	583.71
Department: 45-011 PARK & RECREATION							
07-45-011-43510	GRANTS AND AIDS	0.00	0.00	0.00		207,036.50	207,036.50
07-45-011-48500	DONATION REVENUE	22,000.00	0.00	1,200.00		16,125.00	16,125.00
07-45-011-48550	GIVING TREE LEAVES	1,000.00	0.00	0.00		0.00	0.00
Total Department 45-011:		23,000.00	0.00	1,200.00		223,161.50	223,161.50
Revenues		25,000.00	0.00	1,281.52		223,745.21	223,745.21
Account Category: Expenditures							
Department: 07-542 PARK							

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

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	Beg. Balance 01/01/2026	Activity For 06/30/2026 Increase (Decrease)	THRU 06/30/2026 Increase (Decrease)	YTD 06/30/2026 Increase (Decrease)	YTD Balance 06/30/2026 Normal (Abnormal)
Fund: 07 PARK IMPROVEMENT FUND							
Account Category: Expenditures							
Department: 07-542 PARK							
07-07-542-52200	PRINTING & PUBLISHING	500.00	0.00	0.00		0.00	0.00
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	3,000.00	0.00	0.00		0.00	0.00
07-07-542-52291	ADVERTISING	2,500.00	0.00	0.00		685.44	685.44
07-07-542-57720	MISCELLANEOUS	500.00	0.00	10.00		60.00	60.00
07-07-542-57771	GIVING TREE LEAVES	500.00	0.00	0.00		0.00	0.00
Total Department 07-542:		8,000.00	0.00	10.00		745.44	745.44
Expenditures		8,000.00	0.00	10.00		745.44	745.44
Fund: 14 CAPITAL IMPROVEMENT/EQUIPMENT							
Account Category: Assets							
Department: 00-000							
14-00-000-11110	CHECKING - PWSB GENERAL FUND		(607,042.74)	(14,619.44)		455,230.40	(151,812.34)
14-00-000-11186	CIP DEBT SERVICE RESERVE		0.00	147.92		49,210.27	49,210.27
14-00-000-11740	CIP INVESTMENTS		109,992.21	4,938.53		1,447,494.89	1,557,487.10
14-00-000-12100	TAXES RECEIVABLE		147,462.82	0.00		(147,462.82)	0.00
14-00-000-12600	SPECIAL ASSESS RECEIVABLE		20,601.65	0.00		0.00	20,601.65
14-00-000-15700	DUE FROM PARK IMPROVEMENT FUND		208,000.00	0.00		(208,000.00)	0.00
14-00-000-15900	DUE FROM STORMWATER MGMT FUND		483,494.94	0.00		(340,483.94)	143,011.00
14-00-000-16230	DEFERRED EXPENDITURE		3,086.00	0.00		(3,086.00)	0.00
Total Department 00-000:			365,594.88	(9,532.99)		1,252,902.80	1,618,497.68
Assets			365,594.88	(9,532.99)		1,252,902.80	1,618,497.68
Account Category: Liabilities							
Department: 00-000							
14-00-000-21110	ACCOUNTS PAYABLE		171,784.53	0.00		(140,750.66)	31,033.87
14-00-000-23167	DEPOSIT - ALBERTA WATER TRUST ENGINE		24,825.00	(3,704.70)		(12,725.40)	12,099.60
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		48,064.47	0.00		(27,462.82)	20,601.65
14-00-000-29800	UNAMORTIZED BOND PREMIUM/DISCOUNT		0.00	0.00		48,842.61	48,842.61
Total Department 00-000:			364,674.00	(3,704.70)		(252,096.27)	112,577.73
Liabilities			364,674.00	(3,704.70)		(252,096.27)	112,577.73
Account Category: Fund Equity							
Department: 00-000							
14-00-000-33900	UNAPPROPRIATED		256,600.41	0.00		0.00	256,600.41
Total Department 00-000:			256,600.41	0.00		0.00	256,600.41
Fund Equity			256,600.41	0.00		0.00	256,600.41
Account Category: Revenues							
Department: 13-012 SPECIAL ASSESSMENT							
14-13-012-42100	SPECIAL ASSESSMENT COLLECTED	27,038.00	0.00	0.00		26,662.95	26,662.95
Total Department 13-012:		27,038.00	0.00	0.00		26,662.95	26,662.95
Department: 13-013 INTEREST INCOME							
14-13-013-48100	INVESTMENT INTEREST	29,190.00	0.00	0.00		799.87	799.87
Total Department 13-013:		29,190.00	0.00	0.00		799.87	799.87

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

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	Beg. Balance 01/01/2026	Activity For 06/30/2026 Increase (Decrease)	THRU 06/30/2026 Increase (Decrease)	YTD 06/30/2026 Increase (Decrease)	YTD Balance 06/30/2026 Normal (Abnormal)
Fund: 14 CAPITAL IMPROVEMENT/EQUIPMENT							
Account Category: Revenues							
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	120,000.00
14-13-019-43510	GRANTS AND AIDS	5,000.00	0.00	0.00	0.00	0.00	0.00
Total Department 13-019:		125,000.00	0.00	0.00	120,000.00	120,000.00	120,000.00
Department: 13-554 UNCLASSIFIED							
14-13-554-49220	TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	1,202.20	1,202.20	1,202.20
Total Department 13-554:		0.00	0.00	0.00	1,202.20	1,202.20	1,202.20
Department: 14-007 OTHER							
14-14-007-48500	DONATION REVENUE	0.00	0.00	175.00	175.00	175.00	175.00
Total Department 14-007:		0.00	0.00	175.00	175.00	175.00	175.00
Department: 30-553 DEBT SERVICE							
14-30-553-49110	BOND PROCEEDS	1,500,000.00	0.00	0.00	1,575,000.00	1,575,000.00	1,575,000.00
Total Department 30-553:		1,500,000.00	0.00	0.00	1,575,000.00	1,575,000.00	1,575,000.00
Department: 44-013 INTEREST INCOME							
14-44-013-48100	INVESTMENT INTEREST	0.00	0.00	5,086.45	13,860.59	13,860.59	13,860.59
Total Department 44-013:		0.00	0.00	5,086.45	13,860.59	13,860.59	13,860.59
Revenues		1,681,228.00	0.00	5,261.45	1,737,700.61	1,737,700.61	1,737,700.61
Account Category: Expenditures							
Department: 13-019 CAPITAL IMPROVEMENT FUND							
14-13-019-58210	ISSUANCE COSTS	0.00	0.00	0.00	74,750.00	74,750.00	74,750.00
Total Department 13-019:		0.00	0.00	0.00	74,750.00	74,750.00	74,750.00
Department: 14-554 UNCLASSIFIED							
14-14-554-57705	DPW YARD REMEDIATION	0.00	0.00	0.00	6,650.00	6,650.00	6,650.00
14-14-554-57707	VILLAGE PARK IMPROVEMENTS	0.00	0.00	0.00	477.79	477.79	477.79
14-14-554-57719	MOLYNEUX PARK	0.00	0.00	5,100.00	5,100.00	5,100.00	5,100.00
14-14-554-57722	PIGEON CREEK RESTORATION PHASE 2	0.00	0.00	0.00	8,441.75	8,441.75	8,441.75
14-14-554-57737	ROAD PROGRAM RESERVE	0.00	0.00	0.00	2,037.50	2,037.50	2,037.50
14-14-554-57762	ALBERTA WATER TRUST WATERMAIN	0.00	0.00	(3,704.70)	0.00	0.00	0.00
Total Department 14-554:		0.00	0.00	1,395.30	22,707.04	22,707.04	22,707.04
Department: 16-511 VILLAGE ADMINISTRATION							
14-16-511-54400	OFFICE EQUIPMENT	3,250.00	0.00	0.00	0.00	0.00	0.00
14-16-511-54499	OTHER	24,500.00	0.00	0.00	15,691.74	15,691.74	15,691.74
Total Department 16-511:		27,750.00	0.00	0.00	15,691.74	15,691.74	15,691.74
Department: 16-521 POLICE DEPARTMENT							
14-16-521-54401	VEHICLES	25,000.00	0.00	0.00	0.00	0.00	0.00
14-16-521-54402	EQUIPMENT	22,344.00	0.00	3,086.00	9,258.00	9,258.00	9,258.00
14-16-521-54499	OTHER	14,000.00	0.00	2,698.44	2,698.44	2,698.44	2,698.44
Total Department 16-521:		61,344.00	0.00	5,784.44	11,956.44	11,956.44	11,956.44
Department: 16-522 FIRE DEPARTMENT							
14-16-522-54499	OTHER	24,134.00	0.00	0.00	24,134.00	24,134.00	24,134.00
Total Department 16-522:		24,134.00	0.00	0.00	24,134.00	24,134.00	24,134.00
Department: 16-541 PUBLIC WORKS - STREET							

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

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	Beg. Balance 01/01/2026	Activity For 06/30/2026 Increase (Decrease)	THRU 06/30/2026 Increase (Decrease)	YTD 06/30/2026 Increase (Decrease)	YTD Balance 06/30/2026 Normal (Abnormal)
Fund: 14 CAPITAL IMPROVEMENT/EQUIPMENT							
Account Category: Expenditures							
Department: 16-541 PUBLIC WORKS - STREET							
14-16-541-54401	VEHICLES	25,000.00	0.00	0.00		79,552.32	79,552.32
14-16-541-54402	EQUIPMENT	3,000.00	0.00	0.00		0.00	0.00
14-16-541-54499	OTHER	30,000.00	0.00	3,910.00		3,910.00	3,910.00
Total Department 16-541:		58,000.00	0.00	3,910.00		83,462.32	83,462.32
Department: 16-542 PARK							
14-16-542-54402	EQUIPMENT	10,000.00	0.00	0.00		0.00	0.00
Total Department 16-542:		10,000.00	0.00	0.00		0.00	0.00
Expenditures		181,228.00	0.00	11,089.74		232,701.54	232,701.54
Fund: 19 STORM WATER MANAGEMENT							
Account Category: Assets							
Department: 00-000							
19-00-000-11110	CHECKING - PWSB GENERAL FUND		(36,545.96)	(1,721.62)		50,522.14	13,976.18
19-00-000-12100	TAXES RECEIVABLE		52,000.00	0.00		(52,000.00)	0.00
19-00-000-13100	ACCOUNTS RECEIVABLE		483,494.94	0.00		(340,483.94)	143,011.00
19-00-000-16230	DEFERRED EXPENDITURE		314.49	0.00		(314.49)	0.00
Total Department 00-000:			499,263.47	(1,721.62)		(342,276.29)	156,987.18
Assets			499,263.47	(1,721.62)		(342,276.29)	156,987.18
Account Category: Liabilities							
Department: 00-000							
19-00-000-21110	ACCOUNTS PAYABLE		1,896.04	0.00		(1,896.04)	0.00
19-00-000-21700	ACCRUED PAYROLL		428.04	0.00		(428.04)	0.00
19-00-000-25400	DUE TO CPF		483,494.94	0.00		(340,483.94)	143,011.00
19-00-000-26110	DEFERRED REVENUES		535,494.94	0.00		(392,483.94)	143,011.00
Total Department 00-000:			1,021,313.96	0.00		(735,291.96)	286,022.00
Liabilities			1,021,313.96	0.00		(735,291.96)	286,022.00
Account Category: Fund Equity							
Department: 00-000							
19-00-000-33900	UNAPPROPRIATED		(45,348.12)	0.00		0.00	(45,348.12)
Total Department 00-000:			(45,348.12)	0.00		0.00	(45,348.12)
Fund Equity			(45,348.12)	0.00		0.00	(45,348.12)
Account Category: Revenues							
Department: 13-019 CAPITAL IMPROVEMENT FUND							
19-13-019-43510	GRANTS AND AIDS	0.00	0.00	0.00		358,246.91	358,246.91
Total Department 13-019:		0.00	0.00	0.00		358,246.91	358,246.91
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
Total Department 18-023:		52,000.00	0.00	0.00		52,000.00	52,000.00
Revenues		52,000.00	0.00	0.00		410,246.91	410,246.91
Account Category: Expenditures							
Department: 18-023 STORM WATER MANAGEMENT							
19-18-023-57790	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00		1,202.20	1,202.20

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

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Fund: 19 STORM WATER MANAGEMENT							
Account Category: Expenditures							
Department: 18-023 STORM WATER MANAGEMENT							
Total Department 18-023:		0.00	0.00	0.00	1,202.20	1,202.20	
Department: 18-541 PUBLIC WORKS - STREET							
19-18-541-51100	SALARIES & WAGES	13,007.00	0.00	1,019.84	6,101.68	6,101.68	
19-18-541-51101	OVERTIME	7.00	0.00	0.00	0.00	0.00	
19-18-541-51199	FRINGE BENEFITS	6,235.00	0.00	201.78	2,888.61	2,888.61	
19-18-541-52209	ENGINEERING SERVICES	15,000.00	0.00	0.00	6,491.50	6,491.50	
19-18-541-52237	WORKER S COMPENSATION	300.00	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	500.00	500.00	500.00	
19-18-541-52255	PIGEON CREEK MAINTENANCE	5,000.00	0.00	0.00	0.00	0.00	
19-18-541-52257	MAINTENANCE & REPAIRS	5,000.00	0.00	0.00	0.00	0.00	
19-18-541-52776	STORMWATER PLANNING	5,000.00	0.00	0.00	47.25	47.25	
Total Department 18-541:		50,549.00	0.00	1,721.62	16,029.04	16,029.04	
Expenditures		50,549.00	0.00	1,721.62	17,231.24	17,231.24	
Fund: 21 SEWER UTILITY							
Account Category: Assets							
Department: 00-000							
21-00-000-11110	CHECKING - PWSB GENERAL FUND		(126,904.87)	(78,480.11)	(75,018.40)	(201,923.27)	
21-00-000-11140	SAVINGS - PWBS/HARRIS		132,420.54	107,389.81	8,745.17	141,165.71	
21-00-000-11510	SEWER EQUIPMENT REPLACEMENT FD		333,344.37	1,147.99	25,936.99	359,281.36	
21-00-000-11710	INVESTMENTS		513,716.11	859.49	4,937.74	518,653.85	
21-00-000-12100	TAXES RECEIVABLE		41,762.62	0.00	(41,762.62)	0.00	
21-00-000-13100	ACCOUNTS RECEIVABLE		223,137.28	119,600.00	(73,095.01)	150,042.27	
21-00-000-16210	DEFERRED OUTFLOW		35,821.00	0.00	0.00	35,821.00	
21-00-000-16230	DEFERRED EXPENDITURE		28,373.79	0.00	(28,373.79)	0.00	
21-00-000-18190	INTANGIBLE ASSET (GIS SYSTEM)		105,942.57	0.00	0.00	105,942.57	
21-00-000-18313	COLLECTING SEWERS		3,624,984.23	0.00	0.00	3,624,984.23	
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		96,509.99	0.00	0.00	96,509.99	
21-00-000-18700	CONSTRUCTION IN PROGRESS		16,882.34	0.00	0.00	16,882.34	
21-00-000-18900	ACCUMULATED DEPRECIATION		(2,908,159.05)	0.00	0.00	(2,908,159.05)	
Total Department 00-000:			6,579,944.47	150,517.18	(178,629.92)	6,401,314.55	
Assets			6,579,944.47	150,517.18	(178,629.92)	6,401,314.55	
Account Category: Liabilities							
Department: 00-000							
21-00-000-21110	ACCOUNTS PAYABLE		46,071.59	(7,403.15)	(32,164.31)	13,907.28	
21-00-000-21700	ACCRUED PAYROLL		3,672.05	0.00	(3,672.05)	0.00	
21-00-000-29630	DEFERRED INFLOW		9,223.00	0.00	0.00	9,223.00	
21-00-000-29640	NET PENSION LIABILITY		8,242.00	0.00	0.00	8,242.00	
Total Department 00-000:			67,208.64	(7,403.15)	(35,836.36)	31,372.28	
Liabilities			67,208.64	(7,403.15)	(35,836.36)	31,372.28	

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

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	Beg. Balance 01/01/2026	Activity For 06/30/2026 Increase (Decrease)	THRU 06/30/2026 Increase (Decrease)	YTD 06/30/2026 Increase (Decrease)	YTD Balance 06/30/2026 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		333,344.37	0.00		19,500.00	352,844.37
21-00-000-33900	UNAPPROPRIATED		2,855,454.11	0.00		(19,500.00)	2,835,954.11
Total Department 00-000:			6,482,751.48	0.00		0.00	6,482,751.48
Fund Equity			6,482,751.48	0.00		0.00	6,482,751.48
Account Category: Revenues							
Department: 46-016 SEWER							
21-46-016-46410	SEWER SERVICE CHARGE	1,185,003.00	0.00	280,272.30		570,583.10	570,583.10
21-46-016-46412	SEWER CONNECTION FEE	6,000.00	0.00	0.00		2,400.00	2,400.00
21-46-016-46415	SEWER SERVICE PENALTY	11,500.00	0.00	0.00		2,531.50	2,531.50
21-46-016-48101	INTEREST ON REVENUES	25,000.00	0.00	2,920.63		18,687.64	18,687.64
21-46-016-49300	FUND BALANCE APPLIED	200,000.00	0.00	0.00		0.00	0.00
Total Department 46-016:		1,427,503.00	0.00	283,192.93		594,202.24	594,202.24
Revenues		1,427,503.00	0.00	283,192.93		594,202.24	594,202.24
Account Category: Expenditures							
Department: 02-610 SEWER							
21-02-610-52237	WORKER S COMPENSATION	2,400.00	0.00	0.00		0.00	0.00
21-02-610-52242	BUSINESS PROPERTY	2,600.00	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
Total Department 02-610:		18,500.00	0.00	0.00		0.00	0.00
Department: 05-610 SEWER							
21-05-610-51100	SALARIES & WAGES	126,807.00	0.00	9,782.26		60,347.34	60,347.34
21-05-610-51101	OVERTIME	205.00	0.00	0.00		0.00	0.00
21-05-610-51199	FRINGE BENEFITS	69,572.00	0.00	2,002.58		31,360.59	31,360.59
21-05-610-52200	PRINTING & PUBLISHING	600.00	0.00	0.00		219.65	219.65
21-05-610-52201	POSTAGE	3,500.00	0.00	0.00		845.08	845.08
21-05-610-52202	DUES & SUBSCRIPTIONS	300.00	0.00	0.00		0.00	0.00
21-05-610-52203	MEETINGS & CONFERENCES	200.00	0.00	0.00		102.92	102.92
21-05-610-52204	TRANSPORTATION	500.00	0.00	0.00		0.00	0.00
21-05-610-52207	LEGAL COUNSEL	800.00	0.00	0.00		0.00	0.00
21-05-610-52209	ENGINEERING SERVICES	25,000.00	0.00	33,847.00		58,034.85	58,034.85
21-05-610-52210	DATA PROCESSING	5,000.00	0.00	0.00		4,419.00	4,419.00
21-05-610-52223	RADIO MAINTENANCE	200.00	0.00	0.00		0.00	0.00
21-05-610-52248	SEWER REPAIR/MAINTENANCE	65,000.00	0.00	0.00		0.00	0.00
21-05-610-52249	SEWER CHARGE - GENERAL	50,000.00	0.00	0.00		0.00	0.00
21-05-610-52250	SEWER CLEANING	20,000.00	0.00	0.00		0.00	0.00
21-05-610-52251	BUILDING REPAIRS	5,000.00	0.00	0.00		9,083.42	9,083.42
21-05-610-52253	AUDIT	5,200.00	0.00	0.00		5,200.00	5,200.00
21-05-610-53300	OFFICE SUPPLIES	1,500.00	0.00	0.00		141.95	141.95
21-05-610-53303	TELEPHONE	3,500.00	0.00	36.22		217.30	217.30
21-05-610-53304	ELECTRICITY	17,500.00	0.00	1,652.25		10,911.19	10,911.19
21-05-610-53305	HEAT	200.00	0.00	20.30		59.90	59.90
21-05-610-53308	BUILDING SUPPLIES	2,000.00	0.00	0.00		203.01	203.01
21-05-610-53329	CLOTHING	1,000.00	0.00	0.00		0.00	0.00
21-05-610-53330	REPAIR PARTS/EQUIPMENT	1,000.00	0.00	0.00		878.35	878.35

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

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	Beg. Balance 01/01/2026	Activity For 06/30/2026 Increase (Decrease)	THRU 06/30/2026 Increase (Decrease)	YTD 06/30/2026 Increase (Decrease)	YTD Balance 06/30/2026 Normal (Abnormal)
Fund: 21 SEWER UTILITY							
Account Category: Expenditures							
Department: 05-610 SEWER							
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		184.58	184.58
21-05-610-54400	OFFICE EQUIPMENT	1,000.00	0.00	0.00		264.45	264.45
21-05-610-54401	VEHICLES	37,500.00	0.00	0.00		0.00	0.00
21-05-610-54402	EQUIPMENT	5,500.00	0.00	539.93		539.93	539.93
21-05-610-54499	OTHER	248,250.00	0.00	4,047.47		178,487.70	178,487.70
Total Department 05-610:		698,434.00	0.00	51,928.01		361,501.21	361,501.21
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	19,500.00	0.00	0.00		0.00	0.00
Total Department 06-610:		114,500.00	0.00	0.00		0.00	0.00
Department: 07-610 SEWER							
21-07-610-59640	MMSD PAYMENT	302,645.00	0.00	0.00		302,150.00	302,150.00
21-07-610-59650	MMSD O/M	293,424.00	0.00	73,344.59		73,344.59	73,344.59
Total Department 07-610:		596,069.00	0.00	73,344.59		375,494.59	375,494.59
Expenditures		1,427,503.00	0.00	125,272.60		736,995.80	736,995.80
Fund: 42 TAX INCREMENT DISTRICT #2							
Account Category: Assets							
Department: 00-000							
42-00-000-11110	CHECKING - PWSB GENERAL FUND		(731,891.54)	(13,694.74)		(151,113.41)	(883,004.95)
42-00-000-13100	ACCOUNTS RECEIVABLE		4,781.44	0.00		0.00	4,781.44
42-00-000-16230	DEFERRED EXPENDITURE		764.87	0.00		(764.87)	0.00
Total Department 00-000:			(726,345.23)	(13,694.74)		(151,878.28)	(878,223.51)
Assets			(726,345.23)	(13,694.74)		(151,878.28)	(878,223.51)
Account Category: Liabilities							
Department: 00-000							
42-00-000-21110	ACCOUNTS PAYABLE		20,294.82	(2,501.25)		(20,294.82)	0.00
42-00-000-21700	ACCRUED PAYROLL		1,021.57	0.00		(1,021.57)	0.00
Total Department 00-000:			21,316.39	(2,501.25)		(21,316.39)	0.00
Liabilities			21,316.39	(2,501.25)		(21,316.39)	0.00
Account Category: Fund Equity							
Department: 00-000							
42-00-000-33900	UNAPPROPRIATED		(493,962.70)	0.00		0.00	(493,962.70)
Total Department 00-000:			(493,962.70)	0.00		0.00	(493,962.70)
Fund Equity			(493,962.70)	0.00		0.00	(493,962.70)
Account Category: Revenues							
Department: 10-042 TAX INCREMENT DISTRICT #2							
42-10-042-49410	SALE - VILLAGE PROPERTY	0.00	0.00	1.00		1.00	1.00
Total Department 10-042:		0.00	0.00	1.00		1.00	1.00
Department: 45-015 OTHER INCOME							
42-45-015-49210	TRANSFER FROM GENERAL FUND	324,080.00	0.00	0.00		0.00	0.00

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

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	Beg. Balance 01/01/2026	Activity For 06/30/2026 Increase (Decrease)	THRU 06/30/2026 Increase (Decrease)	YTD 06/30/2026 Increase (Decrease)	YTD Balance 06/30/2026 Normal (Abnormal)
Fund: 42 TAX INCREMENT DISTRICT #2							
Account Category: Revenues							
Department: 45-015 OTHER INCOME							
Total Department 45-015:		324,080.00	0.00	0.00		0.00	0.00
Revenues		324,080.00	0.00	1.00		1.00	1.00
Account Category: Expenditures							
Department: 10-042 TAX INCREMENT DISTRICT #2							
42-10-042-51100	SALARIES & WAGES	34,275.00	0.00	2,667.55		16,514.39	16,514.39
42-10-042-51199	FRINGE BENEFITS	15,434.00	0.00	533.99		7,392.30	7,392.30
42-10-042-54205	PLANNER SERVICES	20,000.00	0.00	0.00		18,353.16	18,353.16
42-10-042-54206	AUDIT	6,000.00	0.00	0.00		6,000.00	6,000.00
42-10-042-54207	LEGAL COUNSEL	2,000.00	0.00	0.00		3,650.50	3,650.50
42-10-042-54209	ENGINEERING SERVICES	1,500.00	0.00	4,528.95		10,098.54	10,098.54
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
42-10-042-54802	REMEDIATION/SITE DEVEL	0.00	0.00	3,464.00		3,464.00	3,464.00
42-10-042-56610	PRINCIPAL	195,000.00	0.00	0.00		0.00	0.00
42-10-042-56620	INTEREST	129,080.00	0.00	0.00		64,540.00	64,540.00
42-10-042-56625	BOND FEES	850.00	0.00	0.00		400.00	400.00
Total Department 10-042:		409,289.00	0.00	11,194.49		130,562.89	130,562.89
Expenditures		409,289.00	0.00	11,194.49		130,562.89	130,562.89
Fund: 80 TAX COLLECTION FUND							
Account Category: Assets							
Department: 00-000							
80-00-000-11110	CHECKING - PWSB GENERAL FUND		3,989,814.51	0.00		(4,673,192.46)	(683,377.95)
80-00-000-11120	TAX ACCOUNT (PWSB)		225,656.95	0.00		(225,656.95)	0.00
80-00-000-12000	CURRENT YEAR TAX ROLL		8,090,993.02	0.00		(6,138,553.42)	1,952,439.60
Total Department 00-000:			12,306,464.48	0.00		(11,037,402.83)	1,269,061.65
Assets			12,306,464.48	0.00		(11,037,402.83)	1,269,061.65
Account Category: Liabilities							
Department: 00-000							
80-00-000-23110	REFUNDS R E TAX OVERPAY		12,801.21	0.00		(12,801.21)	0.00
80-00-000-24310	DUE TO OZAUKEE COUNTY		680,564.67	0.00		(514,808.45)	165,756.22
80-00-000-24410	DUE TO CITY OF MEQUON		5,408.35	0.00		(5,408.35)	0.00
80-00-000-24610	DUE TO M-T SCHOOL DISTRICT		4,078,689.97	0.00		(3,085,296.88)	993,393.09
80-00-000-24620	DUE TO MATC		451,279.89	0.00		(341,367.55)	109,912.34
80-00-000-25100	DUE TO GENERAL FUND		2,633,824.70	0.00		(2,633,824.70)	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		147,462.82	0.00		(147,462.82)	0.00
80-00-000-25600	DUE TO SEWER FUND		41,762.62	0.00		(41,762.62)	0.00
80-00-000-26100	ADVANCE TAX COLLECTIONS		4,202,670.25	0.00		(4,202,670.25)	0.00
Total Department 00-000:			12,306,464.48	0.00		(11,037,402.83)	1,269,061.65
Liabilities			12,306,464.48	0.00		(11,037,402.83)	1,269,061.65

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 (Normal) (Abnormal)	Activity For 06/30/2026 Increase (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdgt Used
Fund: 01 GENERAL FUND						
Account Category: Revenues						
Department: 40-001 LOCAL PROPERTY TAXES						
01-40-001-41000	GENERAL OPERATIONS	2,633,825.00	2,633,825.00	0.00	0.00	100.00
Total Dept 40-001 - LOCAL PROPERTY TAXES		2,633,825.00	2,633,825.00	0.00	0.00	100.00
Department: 41-002 SHARED REVENUES						
01-41-002-43410	STATE SHARED REVENUE	157,043.00	19,802.40	0.00	137,240.60	12.61
Total Dept 41-002 - SHARED REVENUES		157,043.00	19,802.40	0.00	137,240.60	12.61
Department: 41-003 GRANTS & AIDS						
01-41-003-43420	FIRE INSURANCE DUES	22,500.00	23,427.18	23,427.18	(927.18)	104.12
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	205,521.00	102,699.96	0.00	102,821.04	49.97
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	9,523.84	0.00	6.16	99.94
Total Dept 41-003 - GRANTS & AIDS		252,321.00	135,650.98	23,427.18	116,670.02	53.76
Department: 41-007 OTHER						
01-41-007-47311	OTHER SVCS TO OTHER LOCAL GOV'T	14,000.00	0.00	0.00	14,000.00	0.00
Total Dept 41-007 - OTHER		14,000.00	0.00	0.00	14,000.00	0.00
Department: 41-011 INTERGOVERNMENTAL						
01-41-011-47310	FISCAL AGENT FEES - LIBRARY	5,500.00	2,750.00	0.00	2,750.00	50.00
Total Dept 41-011 - INTERGOVERNMENTAL		5,500.00	2,750.00	0.00	2,750.00	50.00
Department: 42-004 LICENSES						
01-42-004-44110	LIQUOR & MALT BEVERAGE	9,000.00	6,900.00	1,350.00	2,100.00	76.67
01-42-004-44120	CIGARETTE	200.00	200.00	0.00	0.00	100.00
01-42-004-44212	DOG	1,700.00	1,445.00	10.00	255.00	85.00
01-42-004-44214	CAT LICENSES	100.00	40.00	0.00	60.00	40.00
01-42-004-44415	SUNDRY	500.00	325.00	5.00	175.00	65.00
Total Dept 42-004 - LICENSES		11,500.00	8,910.00	1,365.00	2,590.00	77.48
Department: 42-005 PERMITS						
01-42-005-44320	BUILDING	55,000.00	22,694.75	3,658.49	32,305.25	41.26
01-42-005-44321	ELECTRICAL	10,000.00	3,579.23	830.00	6,420.77	35.79
01-42-005-44322	PLUMBING	10,000.00	2,380.55	445.00	7,619.45	23.81
01-42-005-44423	SUNDRY	1,500.00	8,478.96	900.00	(6,978.96)	565.26
Total Dept 42-005 - PERMITS		76,500.00	37,133.49	5,833.49	39,366.51	48.54
Department: 42-006 FINES & FORFEITURES						
01-42-006-45110	COURT FINES	10,000.00	3,021.91	1,136.25	6,978.09	30.22
01-42-006-45130	PARKING FINES	12,000.00	8,483.00	1,616.41	3,517.00	70.69
Total Dept 42-006 - FINES & FORFEITURES		22,000.00	11,504.91	2,752.66	10,495.09	52.30
Department: 42-007 OTHER						
01-42-007-44920	CABLE TV	16,000.00	3,507.02	0.00	12,492.98	21.92
01-42-007-48210	CELL TOWER LEASE	48,270.00	16,079.40	2,679.90	32,190.60	33.31
Total Dept 42-007 - OTHER		64,270.00	19,586.42	2,679.90	44,683.58	30.48
Department: 43-001 LOCAL PROPERTY TAXES						
01-43-001-46725	PARK LAND DEDICATION	41,500.00	1,000.00	0.00	40,500.00	2.41
Total Dept 43-001 - LOCAL PROPERTY TAXES		41,500.00	1,000.00	0.00	40,500.00	2.41

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 (Normal (Abnormal))	Activity For 06/30/2026 Increase (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdgt Used
Fund: 01 GENERAL FUND						
Account Category: Revenues						
Department: 43-008 GENERAL GOVERNMENT						
01-43-008-46100	GENERAL GOVERNMENT	7,500.00	703.00	7.50	6,797.00	9.37
01-43-008-46142	ASSESSMENT LETTERS	4,000.00	1,880.00	450.00	2,120.00	47.00
Total Dept 43-008 - GENERAL GOVERNMENT		11,500.00	2,583.00	457.50	8,917.00	22.46
Department: 43-009 PROTECTION-PERSONS & PROPERTY						
01-43-009-46210	POLICE DEPARTMENT FEES	2,500.00	1,919.25	119.75	580.75	76.77
Total Dept 43-009 - PROTECTION-PERSONS & PROPERTY		2,500.00	1,919.25	119.75	580.75	76.77
Department: 43-010 HEALTH & SANITATION						
01-43-010-46420	RECYCLING PROCEEDS	15,000.00	14,191.50	575.00	808.50	94.61
01-43-010-46421	DUMPSTER RENTAL	10,000.00	3,550.00	1,100.00	6,450.00	35.50
01-43-010-46422	ADDITIONAL TRASH CART FEE	1,250.00	1,200.00	0.00	50.00	96.00
01-43-010-46423	ADDITIONAL RECYCLING CART FEE	250.00	250.00	0.00	0.00	100.00
Total Dept 43-010 - HEALTH & SANITATION		26,500.00	19,191.50	1,675.00	7,308.50	72.42
Department: 43-011 PARK & RECREATION						
01-43-011-46720	PARK FEES	8,000.00	7,525.00	550.00	475.00	94.06
01-43-011-46821	SOFTBALL ASSOCIATION PARK FEE	1,500.00	1,500.00	0.00	0.00	100.00
Total Dept 43-011 - PARK & RECREATION		9,500.00	9,025.00	550.00	475.00	95.00
Department: 43-012 UNCLASSIFIED						
01-43-012-48000	MISCELLANEOUS	12,498.00	1,052.88	149.67	11,445.12	8.42
Total Dept 43-012 - UNCLASSIFIED		12,498.00	1,052.88	149.67	11,445.12	8.42
Department: 44-013 INTEREST INCOME						
01-44-013-48100	INVESTMENT INTEREST	75,000.00	27,858.17	3,557.60	47,141.83	37.14
Total Dept 44-013 - INTEREST INCOME		75,000.00	27,858.17	3,557.60	47,141.83	37.14
Department: 45-015 OTHER INCOME						
01-45-015-47410	ADMIN. CHARGE TO SEWER UTILITY	50,000.00	0.00	0.00	50,000.00	0.00
01-45-015-48010	OTHER INCOME	15,000.00	19,095.23	0.00	(4,095.23)	127.30
01-45-015-48501	TPD DONATIONS	2,500.00	2,088.00	20.00	412.00	83.52
01-45-015-49300	FUND BALANCE APPLIED	100,000.00	0.00	0.00	100,000.00	0.00
01-45-015-49320	USE OF CORPORATE RESERVE	120,000.00	0.00	0.00	120,000.00	0.00
Total Dept 45-015 - OTHER INCOME		287,500.00	21,183.23	20.00	266,316.77	7.37
Revenues		3,703,457.00	2,952,976.23	42,587.75	750,480.77	79.74
Account Category: Expenditures						
Department: 01-510 VILLAGE REPRESENTATION						
01-01-510-51106	VILLAGE BOARD	20,000.00	16,442.31	0.00	3,557.69	82.21
01-01-510-51112	ELECTION WORKERS	4,500.00	1,082.50	0.00	3,417.50	24.06
01-01-510-51199	FRINGE BENEFITS	1,530.00	1,356.48	0.00	173.52	88.66
01-01-510-52200	PRINTING & PUBLISHING	7,000.00	1,028.36	53.92	5,971.64	14.69
01-01-510-52201	POSTAGE	3,500.00	727.59	0.00	2,772.41	20.79
01-01-510-52202	DUES & SUBSCRIPTIONS	3,500.00	3,766.06	0.00	(266.06)	107.60
01-01-510-52203	MEETINGS & CONFERENCES	1,000.00	(319.37)	60.63	1,319.37	(31.94)
01-01-510-52205	PLANNER SERVICES	11,000.00	7,170.57	0.00	3,829.43	65.19
01-01-510-52206	AUDIT	24,500.00	16,335.14	0.00	8,164.86	66.67
01-01-510-52207	LEGAL COUNSEL	10,000.00	1,367.50	539.00	8,632.50	13.68
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 06/30/2026

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 (Abnormal)	Activity For 06/30/2026 (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdg Used
Fund: 01 GENERAL FUND						
Account Category: Expenditures						
Department: 01-510 VILLAGE REPRESENTATION						
01-01-510-53302	ELECTION EXPENSE	4,500.00	3,109.60	0.00	1,390.40	69.10
01-01-510-53397	AWARDS PROGRAM	3,000.00	1,854.59	0.00	1,145.41	61.82
01-01-510-53399	MISCELLANEOUS	500.00	636.61	38.84	(136.61)	127.32
Total Dept 01-510 - VILLAGE REPRESENTATION		101,530.00	58,057.94	692.39	43,472.06	57.18
Department: 01-511 VILLAGE ADMINISTRATION						
01-01-511-51100	SALARIES & WAGES	93,720.00	43,965.93	7,209.17	49,754.07	46.91
01-01-511-51101	OVERTIME	200.00	0.00	0.00	200.00	0.00
01-01-511-51108	ADMINISTRATOR	66,000.00	29,864.21	5,076.92	36,135.79	45.25
01-01-511-51115	TRAVEL/TRAINING/SEMINARS	2,250.00	1,112.19	33.35	1,137.81	49.43
01-01-511-51196	ADMINISTRATOR FRINGE	29,536.00	17,197.89	1,033.89	12,338.11	58.23
01-01-511-51199	FRINGE BENEFITS	63,376.00	30,981.30	1,506.22	32,394.70	48.88
01-01-511-52202	DUES & SUBSCRIPTIONS	1,200.00	1,103.00	0.00	97.00	91.92
01-01-511-52203	MEETINGS & CONFERENCES	500.00	1,080.00	1,000.00	(580.00)	216.00
01-01-511-52209	ENGINEERING SERVICES	6,000.00	2,947.50	2,189.00	3,052.50	49.13
01-01-511-52210	DATA PROCESSING	7,000.00	5,955.61	208.01	1,044.39	85.08
01-01-511-52211	CODIFICATION	1,200.00	0.00	0.00	1,200.00	0.00
01-01-511-52213	OFFICE EQUIPMENT/MAINTENANCE	250.00	0.00	0.00	250.00	0.00
01-01-511-53300	OFFICE SUPPLIES	2,700.00	1,597.68	65.40	1,102.32	59.17
01-01-511-53303	TELEPHONE	3,500.00	4,429.63	961.84	(929.63)	126.56
01-01-511-53304	ELECTRICITY	16,500.00	7,002.54	1,400.47	9,497.46	42.44
01-01-511-53305	HEAT	7,300.00	5,200.20	270.99	2,099.80	71.24
01-01-511-53306	JANITOR SUPPLIES	1,500.00	535.82	0.00	964.18	35.72
01-01-511-53308	BUILDING SUPPLIES	15,000.00	3,850.91	189.31	11,149.09	25.67
01-01-511-53399	MISCELLANEOUS	500.00	754.00	217.50	(254.00)	150.80
Total Dept 01-511 - VILLAGE ADMINISTRATION		318,232.00	157,578.41	21,362.07	160,653.59	49.52
Department: 01-522 FIRE DEPARTMENT						
01-01-522-52233	SOUTHERN OZAUKEE FIRE DEPT	304,551.00	141,025.50	0.00	163,525.50	46.31
Total Dept 01-522 - FIRE DEPARTMENT		304,551.00	141,025.50	0.00	163,525.50	46.31
Department: 01-551 LIBRARY						
01-01-551-52246	WEYENBERG LIBRARY	113,700.00	56,850.00	0.00	56,850.00	50.00
Total Dept 01-551 - LIBRARY		113,700.00	56,850.00	0.00	56,850.00	50.00
Department: 01-552 COMMUNITY SRO PROGRAM						
01-01-552-52235	COMMUNITY SRO PROGRAM	15,500.00	15,249.83	0.00	250.17	98.39
Total Dept 01-552 - COMMUNITY SRO PROGRAM		15,500.00	15,249.83	0.00	250.17	98.39
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	3,000.00	1,480.70	111.48	1,519.30	49.36
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	1,000.00	0.00	0.00	1,000.00	0.00
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	0.00	0.00	1,000.00	0.00
Total Dept 01-554 - UNCLASSIFIED		114,000.00	10,480.70	111.48	103,519.30	9.19
Department: 02-512 INSURANCE						
01-02-512-52237	WORKER S COMPENSATION	26,482.00	18,912.00	6,304.00	7,570.00	71.41
01-02-512-52238	GENERAL LIABILITY	38,570.00	33,992.75	12,134.25	4,577.25	88.13

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 (Abnormal)	Activity For 06/30/2026 (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdg Used
Fund: 01 GENERAL FUND						
Account Category: Expenditures						
Department: 02-512 INSURANCE						
01-02-512-52242	BUSINESS PROPERTY	12,350.00	15,333.00	0.00	(2,983.00)	124.15
01-02-512-52243	ALL OTHER INSURANCE	1,470.00	606.00	0.00	864.00	41.22
Total Dept 02-512 - INSURANCE		78,872.00	68,843.75	18,438.25	10,028.25	87.29
Department: 03-521 POLICE DEPARTMENT						
01-03-521-51100	SALARIES & WAGES	664,432.00	298,717.50	39,037.17	365,714.50	44.96
01-03-521-51101	OVERTIME	22,000.00	19,879.05	7,156.63	2,120.95	90.36
01-03-521-51104	EDUCATIONAL INCENTIVE	1,000.00	1,000.00	0.00	0.00	100.00
01-03-521-51105	HOLIDAY PAY	18,399.00	574.23	0.00	17,824.77	3.12
01-03-521-51109	DPW EQUIPMENT MAINTENANCE CALL	3,448.00	1,617.10	265.10	1,830.90	46.90
01-03-521-51113	POLICE CHIEF SALARY	109,000.00	51,146.08	8,384.60	57,853.92	46.92
01-03-521-51115	TRAVEL/TRAINING/SEMINARS	1,250.00	799.00	0.00	451.00	63.92
01-03-521-51197	POLICE CHIEF FRINGE	57,774.00	27,778.99	2,673.52	29,995.01	48.08
01-03-521-51199	FRINGE BENEFITS	437,394.00	165,659.50	15,221.36	271,734.50	37.87
01-03-521-52200	PRINTING & PUBLISHING	150.00	0.00	0.00	150.00	0.00
01-03-521-52201	POSTAGE	300.00	0.00	0.00	300.00	0.00
01-03-521-52202	DUES & SUBSCRIPTIONS	600.00	379.00	0.00	221.00	63.17
01-03-521-52213	OFFICE EQUIPMENT/MAINTENANCE	100.00	0.00	0.00	100.00	0.00
01-03-521-52215	TRAINING	5,500.00	2,078.18	335.76	3,421.82	37.79
01-03-521-52216	ANIMAL BOARDING	200.00	0.00	0.00	200.00	0.00
01-03-521-52218	SPECIAL POLICE	1,000.00	0.00	0.00	1,000.00	0.00
01-03-521-52219	TELETYPE	1,500.00	545.50	7.00	954.50	36.37
01-03-521-52220	RADAR/SIREN MAINTENANCE	200.00	308.00	0.00	(108.00)	154.00
01-03-521-52221	JUVENILE PROGRAM	1,500.00	0.00	0.00	1,500.00	0.00
01-03-521-52222	EMERGENCY GOVERNMENT	2,000.00	698.33	0.00	1,301.67	34.92
01-03-521-52223	RADIO MAINTENANCE	500.00	302.50	0.00	197.50	60.50
01-03-521-53300	OFFICE SUPPLIES	1,000.00	175.65	50.23	824.35	17.57
01-03-521-53303	TELEPHONE	5,000.00	4,067.13	644.71	932.87	81.34
01-03-521-53307	SUPPLIES-COPY MACHINE	1,000.00	87.43	0.00	912.57	8.74
01-03-521-53310	FUEL	15,000.00	5,648.99	0.00	9,351.01	37.66
01-03-521-53312	UNIFORM ALLOWANCES	5,600.00	2,208.01	48.49	3,391.99	39.43
01-03-521-53313	PHOTO SUPPLIES	200.00	0.00	0.00	200.00	0.00
01-03-521-53314	INVESTIGATIONS	1,000.00	493.37	32.58	506.63	49.34
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	3,255.95	15.46	(755.95)	130.24
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	0.00	0.00	2,500.00	0.00
01-03-521-53398	OTHER SUPPLIES	1,500.00	523.63	29.21	976.37	34.91
01-03-521-55318	TECHNOLOGY SUPPLIES	1,000.00	896.40	0.00	103.60	89.64
Total Dept 03-521 - POLICE DEPARTMENT		1,369,247.00	588,839.52	73,901.82	780,407.48	43.00
Department: 03-523 INSPECTION						
01-03-523-52272	BUILDING INSPECTION	40,000.00	21,917.42	4,375.92	18,082.58	54.79
01-03-523-52273	PLUMBING INSPECTION	7,000.00	4,470.02	1,326.28	2,529.98	63.86
01-03-523-52274	ELECTRICAL INSPECTION	9,000.00	3,507.63	620.86	5,492.37	38.97
Total Dept 03-523 - INSPECTION		56,000.00	29,895.07	6,323.06	26,104.93	53.38
Department: 04-541 PUBLIC WORKS - STREET						
01-04-541-51100	SALARIES & WAGES	296,113.00	138,934.81	22,504.81	157,178.19	46.92
01-04-541-51101	OVERTIME	738.00	0.00	0.00	738.00	0.00

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 (Normal (Abnormal))	Activity For 06/30/2026 Increase (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdg Used
Fund: 01 GENERAL FUND						
Account Category: Expenditures						
Department: 04-541 PUBLIC WORKS - STREET						
01-04-541-51102	PART-TIME	6,375.00	8,688.00	4,368.00	(2,313.00)	136.28
01-04-541-51199	FRINGE BENEFITS	176,660.00	83,510.09	5,152.40	93,149.91	47.27
01-04-541-52203	MEETINGS & CONFERENCES	500.00	225.00	0.00	275.00	45.00
01-04-541-52223	RADIO MAINTENANCE	250.00	0.00	0.00	250.00	0.00
01-04-541-52227	STREET MAINTENANCE	24,500.00	15,301.86	6,097.56	9,198.14	62.46
01-04-541-52228	SANITARY LANDFILL	50,000.00	26,810.20	7,920.35	23,189.80	53.62
01-04-541-52266	RECYCLING	58,000.00	27,382.45	3,614.20	30,617.55	47.21
01-04-541-53300	OFFICE SUPPLIES	300.00	0.00	0.00	300.00	0.00
01-04-541-53303	TELEPHONE	3,900.00	2,505.29	445.16	1,394.71	64.24
01-04-541-53304	ELECTRICITY	5,000.00	2,197.25	389.05	2,802.75	43.95
01-04-541-53305	HEAT	6,500.00	5,113.01	227.62	1,386.99	78.66
01-04-541-53308	BUILDING SUPPLIES	3,000.00	1,735.95	520.03	1,264.05	57.87
01-04-541-53309	BUILDING REPAIRS	4,000.00	15.75	0.00	3,984.25	0.39
01-04-541-53310	FUEL	19,000.00	10,866.14	0.00	8,133.86	57.19
01-04-541-53323	PROTECTIVE GEAR	300.00	0.00	0.00	300.00	0.00
01-04-541-53329	CLOTHING	2,250.00	277.97	277.97	1,972.03	12.35
01-04-541-53330	REPAIR PARTS/EQUIPMENT	18,500.00	10,331.16	1,130.95	8,168.84	55.84
01-04-541-53332	NUTS & BOLTS	100.00	3.76	0.00	96.24	3.76
01-04-541-53333	TOOLS	1,000.00	123.08	10.49	876.92	12.31
01-04-541-53334	STREET SIGNS	5,000.00	0.00	0.00	5,000.00	0.00
01-04-541-53335	STREET LIGHTING	26,000.00	12,154.32	2,001.72	13,845.68	46.75
01-04-541-53337	SALT & ICE CONTROL	30,000.00	35,070.19	0.00	(5,070.19)	116.90
01-04-541-53338	TREE & BRUSH CONTROL	1,200.00	481.19	0.00	718.81	40.10
01-04-541-53357	DIGGERS HOT LINE	1,000.00	1,002.60	0.00	(2.60)	100.26
01-04-541-53399	MISCELLANEOUS	500.00	129.00	0.00	371.00	25.80
01-04-541-55318	TECHNOLOGY SUPPLIES	2,500.00	5,455.19	385.34	(2,955.19)	218.21
Total Dept 04-541 - PUBLIC WORKS - STREET		743,186.00	388,314.26	55,045.65	354,871.74	52.25
Department: 04-542 PARK						
01-04-542-51100	SALARIES & WAGES	74,701.00	34,931.32	5,721.88	39,769.68	46.76
01-04-542-51101	OVERTIME	225.00	0.00	0.00	225.00	0.00
01-04-542-51102	PART-TIME	8,625.00	0.00	0.00	8,625.00	0.00
01-04-542-51199	FRINGE BENEFITS	44,608.00	18,707.53	1,191.90	25,900.47	41.94
01-04-542-52230	REPAIRS & MAINTENANCE	17,500.00	6,310.18	3,389.27	11,189.82	36.06
01-04-542-52285	WEPCO LEASE	400.00	400.00	0.00	0.00	100.00
01-04-542-53304	ELECTRICITY	9,000.00	2,106.15	503.79	6,893.85	23.40
01-04-542-53305	HEAT	2,500.00	1,062.30	43.22	1,437.70	42.49
01-04-542-53318	WATER	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 04-542 - PARK		162,559.00	63,517.48	10,850.06	99,041.52	39.07
Department: 05-541 OLD VILLAGE HALL						
01-05-541-53304	ELECTRICITY	950.00	331.52	46.20	618.48	34.90
01-05-541-53305	HEAT	950.00	674.72	38.76	275.28	71.02
01-05-541-53308	BUILDING SUPPLIES	100.00	135.18	0.00	(35.18)	135.18
Total Dept 05-541 - OLD VILLAGE HALL		2,000.00	1,141.42	84.96	858.58	57.07
Department: 07-554 UNCLASSIFIED						
01-07-554-57790	TRANSFERS TO OTHER FUNDS	324,080.00	0.00	0.00	324,080.00	0.00
Total Dept 07-554 - UNCLASSIFIED		324,080.00	0.00	0.00	324,080.00	0.00

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 Normal (Abnormal)	Activity For 06/30/2026 Increase (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdgt Used
Fund: 01 GENERAL FUND						
Account Category: Expenditures						
	Expenditures	3,703,457.00	1,579,793.88	186,809.74	2,123,663.12	42.66
Fund 01 - GENERAL FUND:						
TOTAL REVENUES		3,703,457.00	2,952,976.23	42,587.75	750,480.77	79.74
TOTAL EXPENDITURES		3,703,457.00	1,579,793.88	186,809.74	2,123,663.12	42.66
NET OF REVENUES & EXPENDITURES:		0.00	1,373,182.35	(144,221.99)	(1,373,182.35)	

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 Normal (Abnormal)	Activity For 06/30/2026 Increase (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdgt Used
Fund: 07 PARK IMPROVEMENT FUND						
Account Category: Revenues						
Department: 44-013 INTEREST INCOME						
07-44-013-48100	INVESTMENT INTEREST	2,000.00	583.71	81.52	1,416.29	29.19
Total Dept 44-013 - INTEREST INCOME		2,000.00	583.71	81.52	1,416.29	29.19
Department: 45-011 PARK & RECREATION						
07-45-011-43510	GRANTS AND AIDS	0.00	207,036.50	0.00	(207,036.50)	100.00
07-45-011-48500	DONATION REVENUE	22,000.00	16,125.00	1,200.00	5,875.00	73.30
07-45-011-48550	GIVING TREE LEAVES	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 45-011 - PARK & RECREATION		23,000.00	223,161.50	1,200.00	(200,161.50)	970.27
Revenues		25,000.00	223,745.21	1,281.52	(198,745.21)	894.98
Account Category: Expenditures						
Department: 07-542 PARK						
07-07-542-52200	PRINTING & PUBLISHING	500.00	0.00	0.00	500.00	0.00
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	3,000.00	0.00	0.00	3,000.00	0.00
07-07-542-52291	ADVERTISING	2,500.00	685.44	0.00	1,814.56	27.42
07-07-542-57720	MISCELLANEOUS	500.00	60.00	10.00	440.00	12.00
07-07-542-57771	GIVING TREE LEAVES	500.00	0.00	0.00	500.00	0.00
Total Dept 07-542 - PARK		8,000.00	745.44	10.00	7,254.56	9.32
Expenditures		8,000.00	745.44	10.00	7,254.56	9.32
Fund 07 - PARK IMPROVEMENT FUND:						
TOTAL REVENUES		25,000.00	223,745.21	1,281.52	(198,745.21)	894.98
TOTAL EXPENDITURES		8,000.00	745.44	10.00	7,254.56	9.32
NET OF REVENUES & EXPENDITURES:		17,000.00	222,999.77	1,271.52	(205,999.77)	

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 (Normal) (Abnormal)	Activity For 06/30/2026 Increase (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdgt Used
Fund: 14 CAPITAL IMPROVEMENT/EQUIPMENT						
Account Category: Revenues						
Department: 13-012 SPECIAL ASSESSMENT						
14-13-012-42100	SPECIAL ASSESSMENT COLLECTED	27,038.00	26,662.95	0.00	375.05	98.61
	Total Dept 13-012 - SPECIAL ASSESSMENT	27,038.00	26,662.95	0.00	375.05	98.61
Department: 13-013 INTEREST INCOME						
14-13-013-48100	INVESTMENT INTEREST	29,190.00	799.87	0.00	28,390.13	2.74
	Total Dept 13-013 - INTEREST INCOME	29,190.00	799.87	0.00	28,390.13	2.74
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	5,000.00	0.00	0.00	5,000.00	0.00
	Total Dept 13-019 - CAPITAL IMPROVEMENT FUND	125,000.00	120,000.00	0.00	5,000.00	96.00
Department: 13-554 UNCLASSIFIED						
14-13-554-49220	TRANSFER FROM OTHER FUNDS	0.00	1,202.20	0.00	(1,202.20)	100.00
	Total Dept 13-554 - UNCLASSIFIED	0.00	1,202.20	0.00	(1,202.20)	100.00
Department: 14-007 OTHER						
14-14-007-48500	DONATION REVENUE	0.00	175.00	175.00	(175.00)	100.00
	Total Dept 14-007 - OTHER	0.00	175.00	175.00	(175.00)	100.00
Department: 30-553 DEBT SERVICE						
14-30-553-49110	BOND PROCEEDS	1,500,000.00	1,575,000.00	0.00	(75,000.00)	105.00
	Total Dept 30-553 - DEBT SERVICE	1,500,000.00	1,575,000.00	0.00	(75,000.00)	105.00
Department: 44-013 INTEREST INCOME						
14-44-013-48100	INVESTMENT INTEREST	0.00	13,860.59	5,086.45	(13,860.59)	100.00
	Total Dept 44-013 - INTEREST INCOME	0.00	13,860.59	5,086.45	(13,860.59)	100.00
	Revenues	1,681,228.00	1,737,700.61	5,261.45	(56,472.61)	103.36
Account Category: Expenditures						
Department: 13-019 CAPITAL IMPROVEMENT FUND						
14-13-019-58210	ISSUANCE COSTS	0.00	74,750.00	0.00	(74,750.00)	100.00
	Total Dept 13-019 - CAPITAL IMPROVEMENT FUND	0.00	74,750.00	0.00	(74,750.00)	100.00
Department: 14-554 UNCLASSIFIED						
14-14-554-57705	DPW YARD REMEDIATION	0.00	6,650.00	0.00	(6,650.00)	100.00
14-14-554-57707	VILLAGE PARK IMPROVEMENTS	0.00	477.79	0.00	(477.79)	100.00
14-14-554-57719	MOLYNEUX PARK	0.00	5,100.00	5,100.00	(5,100.00)	100.00
14-14-554-57722	PIGEON CREEK RESTORATION PHASE 2	0.00	8,441.75	0.00	(8,441.75)	100.00
14-14-554-57737	ROAD PROGRAM RESERVE	0.00	2,037.50	0.00	(2,037.50)	100.00
14-14-554-57762	ALBERTA WATER TRUST WATERMAIN	0.00	0.00	(3,704.70)	0.00	0.00
	Total Dept 14-554 - UNCLASSIFIED	0.00	22,707.04	1,395.30	(22,707.04)	100.00
Department: 16-511 VILLAGE ADMINISTRATION						
14-16-511-54400	OFFICE EQUIPMENT	3,250.00	0.00	0.00	3,250.00	0.00
14-16-511-54499	OTHER	24,500.00	15,691.74	0.00	8,808.26	64.05
	Total Dept 16-511 - VILLAGE ADMINISTRATION	27,750.00	15,691.74	0.00	12,058.26	56.55
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	22,344.00	9,258.00	3,086.00	13,086.00	41.43

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 Normal (Abnormal)	Activity For 06/30/2026 Increase (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdgt Used
Fund: 14 CAPITAL IMPROVEMENT/EQUIPMENT						
Account Category: Expenditures						
Department: 16-521 POLICE DEPARTMENT						
14-16-521-54499	OTHER	14,000.00	2,698.44	2,698.44	11,301.56	19.27
Total Dept 16-521 - POLICE DEPARTMENT		61,344.00	11,956.44	5,784.44	49,387.56	19.49
Department: 16-522 FIRE DEPARTMENT						
14-16-522-54499	OTHER	24,134.00	24,134.00	0.00	0.00	100.00
Total Dept 16-522 - FIRE DEPARTMENT		24,134.00	24,134.00	0.00	0.00	100.00
Department: 16-541 PUBLIC WORKS - STREET						
14-16-541-54401	VEHICLES	25,000.00	79,552.32	0.00	(54,552.32)	318.21
14-16-541-54402	EQUIPMENT	3,000.00	0.00	0.00	3,000.00	0.00
14-16-541-54499	OTHER	30,000.00	3,910.00	3,910.00	26,090.00	13.03
Total Dept 16-541 - PUBLIC WORKS - STREET		58,000.00	83,462.32	3,910.00	(25,462.32)	143.90
Department: 16-542 PARK						
14-16-542-54402	EQUIPMENT	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 16-542 - PARK		10,000.00	0.00	0.00	10,000.00	0.00
Expenditures		181,228.00	232,701.54	11,089.74	(51,473.54)	128.40
Fund 14 - CAPITAL IMPROVEMENT/EQUIPMENT:						
TOTAL REVENUES		1,681,228.00	1,737,700.61	5,261.45	(56,472.61)	103.36
TOTAL EXPENDITURES		181,228.00	232,701.54	11,089.74	(51,473.54)	128.40
NET OF REVENUES & EXPENDITURES:		1,500,000.00	1,504,999.07	(5,828.29)	(4,999.07)	

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 (Normal (Abnormal))	Activity For 06/30/2026 Increase (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdg Used
Fund: 19 STORM WATER MANAGEMENT						
Account Category: Revenues						
Department: 13-019 CAPITAL IMPROVEMENT FUND						
19-13-019-43510	GRANTS AND AIDS	0.00	358,246.91	0.00	(358,246.91)	100.00
Total Dept 13-019 - CAPITAL IMPROVEMENT FUND		0.00	358,246.91	0.00	(358,246.91)	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		52,000.00	410,246.91	0.00	(358,246.91)	788.94
Account Category: Expenditures						
Department: 18-023 STORM WATER MANAGEMENT						
19-18-023-57790	TRANSFERS TO OTHER FUNDS	0.00	1,202.20	0.00	(1,202.20)	100.00
Total Dept 18-023 - STORM WATER MANAGEMENT		0.00	1,202.20	0.00	(1,202.20)	100.00
Department: 18-541 PUBLIC WORKS - STREET						
19-18-541-51100	SALARIES & WAGES	13,007.00	6,101.68	1,019.84	6,905.32	46.91
19-18-541-51101	OVERTIME	7.00	0.00	0.00	7.00	0.00
19-18-541-51199	FRINGE BENEFITS	6,235.00	2,888.61	201.78	3,346.39	46.33
19-18-541-52209	ENGINEERING SERVICES	15,000.00	6,491.50	0.00	8,508.50	43.28
19-18-541-52237	WORKER S COMPENSATION	300.00	0.00	0.00	300.00	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	500.00	500.00	0.00	100.00
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	5,000.00	0.00	0.00	5,000.00	0.00
19-18-541-52776	STORMWATER PLANNING	5,000.00	47.25	0.00	4,952.75	0.95
Total Dept 18-541 - PUBLIC WORKS - STREET		50,549.00	16,029.04	1,721.62	34,519.96	31.71
Expenditures		50,549.00	17,231.24	1,721.62	33,317.76	34.09
Fund 19 - STORM WATER MANAGEMENT:						
TOTAL REVENUES		52,000.00	410,246.91	0.00	(358,246.91)	788.94
TOTAL EXPENDITURES		50,549.00	17,231.24	1,721.62	33,317.76	34.09
NET OF REVENUES & EXPENDITURES:		1,451.00	393,015.67	(1,721.62)	(391,564.67)	

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 (Abnormal)	Activity For 06/30/2026 (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdg Used
Fund: 21 SEWER UTILITY						
Account Category: Revenues						
Department: 46-016 SEWER						
21-46-016-46410	SEWER SERVICE CHARGE	1,185,003.00	570,583.10	280,272.30	614,419.90	48.15
21-46-016-46412	SEWER CONNECTION FEE	6,000.00	2,400.00	0.00	3,600.00	40.00
21-46-016-46415	SEWER SERVICE PENALTY	11,500.00	2,531.50	0.00	8,968.50	22.01
21-46-016-48101	INTEREST ON REVENUES	25,000.00	18,687.64	2,920.63	6,312.36	74.75
21-46-016-49300	FUND BALANCE APPLIED	200,000.00	0.00	0.00	200,000.00	0.00
Total Dept 46-016 - SEWER		1,427,503.00	594,202.24	283,192.93	833,300.76	41.63
Revenues		1,427,503.00	594,202.24	283,192.93	833,300.76	41.63
Account Category: Expenditures						
Department: 02-610 SEWER						
21-02-610-52237	WORKER S COMPENSATION	2,400.00	0.00	0.00	2,400.00	0.00
21-02-610-52242	BUSINESS PROPERTY	2,600.00	0.00	0.00	2,600.00	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		18,500.00	0.00	0.00	18,500.00	0.00
Department: 05-610 SEWER						
21-05-610-51100	SALARIES & WAGES	126,807.00	60,347.34	9,782.26	66,459.66	47.59
21-05-610-51101	OVERTIME	205.00	0.00	0.00	205.00	0.00
21-05-610-51199	FRINGE BENEFITS	69,572.00	31,360.59	2,002.58	38,211.41	45.08
21-05-610-52200	PRINTING & PUBLISHING	600.00	219.65	0.00	380.35	36.61
21-05-610-52201	POSTAGE	3,500.00	845.08	0.00	2,654.92	24.15
21-05-610-52202	DUES & SUBSCRIPTIONS	300.00	0.00	0.00	300.00	0.00
21-05-610-52203	MEETINGS & CONFERENCES	200.00	102.92	0.00	97.08	51.46
21-05-610-52204	TRANSPORTATION	500.00	0.00	0.00	500.00	0.00
21-05-610-52207	LEGAL COUNSEL	800.00	0.00	0.00	800.00	0.00
21-05-610-52209	ENGINEERING SERVICES	25,000.00	58,034.85	33,847.00	(33,034.85)	232.14
21-05-610-52210	DATA PROCESSING	5,000.00	4,419.00	0.00	581.00	88.38
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	0.00	0.00	65,000.00	0.00
21-05-610-52249	SEWER CHARGE - GENERAL	50,000.00	0.00	0.00	50,000.00	0.00
21-05-610-52250	SEWER CLEANING	20,000.00	0.00	0.00	20,000.00	0.00
21-05-610-52251	BUILDING REPAIRS	5,000.00	9,083.42	0.00	(4,083.42)	181.67
21-05-610-52253	AUDIT	5,200.00	5,200.00	0.00	0.00	100.00
21-05-610-53300	OFFICE SUPPLIES	1,500.00	141.95	0.00	1,358.05	9.46
21-05-610-53303	TELEPHONE	3,500.00	217.30	36.22	3,282.70	6.21
21-05-610-53304	ELECTRICITY	17,500.00	10,911.19	1,652.25	6,588.81	62.35
21-05-610-53305	HEAT	200.00	59.90	20.30	140.10	29.95
21-05-610-53308	BUILDING SUPPLIES	2,000.00	203.01	0.00	1,796.99	10.15
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	878.35	0.00	121.65	87.84
21-05-610-53345	CHEMICALS	600.00	0.00	0.00	600.00	0.00
21-05-610-53399	MISCELLANEOUS	1,000.00	184.58	0.00	815.42	18.46
21-05-610-54400	OFFICE EQUIPMENT	1,000.00	264.45	0.00	735.55	26.45
21-05-610-54401	VEHICLES	37,500.00	0.00	0.00	37,500.00	0.00
21-05-610-54402	EQUIPMENT	5,500.00	539.93	539.93	4,960.07	9.82
21-05-610-54499	OTHER	248,250.00	178,487.70	4,047.47	69,762.30	71.90
Total Dept 05-610 - SEWER		698,434.00	361,501.21	51,928.01	336,932.79	51.76
Department: 06-610 SEWER						

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 (Abnormal)	Activity For 06/30/2026 Increase (Decrease)	Available Balance 06/30/2026 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	19,500.00	0.00	0.00	19,500.00	0.00
Total Dept 06-610 - SEWER		114,500.00	0.00	0.00	114,500.00	0.00
Department: 07-610 SEWER						
21-07-610-59640	MMSD PAYMENT	302,645.00	302,150.00	0.00	495.00	99.84
21-07-610-59650	MMSD O/M	293,424.00	73,344.59	73,344.59	220,079.41	25.00
Total Dept 07-610 - SEWER		596,069.00	375,494.59	73,344.59	220,574.41	63.00
Expenditures		1,427,503.00	736,995.80	125,272.60	690,507.20	51.63
Fund 21 - SEWER UTILITY:						
TOTAL REVENUES		1,427,503.00	594,202.24	283,192.93	833,300.76	41.63
TOTAL EXPENDITURES		1,427,503.00	736,995.80	125,272.60	690,507.20	51.63
NET OF REVENUES & EXPENDITURES:		0.00	(142,793.56)	157,920.33	142,793.56	

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF THIENSVILLE

Balance As of 06/30/2026

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 (Normal (Abnormal))	Activity For 06/30/2026 Increase (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdgt Used
Fund: 42 TAX INCREMENT DISTRICT #2						
Account Category: Revenues						
Department: 10-042 TAX INCREMENT DISTRICT #2						
42-10-042-49410	SALE - VILLAGE PROPERTY	0.00	1.00	1.00	(1.00)	100.00
Total Dept 10-042 - TAX INCREMENT DISTRICT #2		0.00	1.00	1.00	(1.00)	100.00
Department: 45-015 OTHER INCOME						
42-45-015-49210	TRANSFER FROM GENERAL FUND	324,080.00	0.00	0.00	324,080.00	0.00
Total Dept 45-015 - OTHER INCOME		324,080.00	0.00	0.00	324,080.00	0.00
Revenues		324,080.00	1.00	1.00	324,079.00	0.00
Account Category: Expenditures						
Department: 10-042 TAX INCREMENT DISTRICT #2						
42-10-042-51100	SALARIES & WAGES	34,275.00	16,514.39	2,667.55	17,760.61	48.18
42-10-042-51199	FRINGE BENEFITS	15,434.00	7,392.30	533.99	8,041.70	47.90
42-10-042-54205	PLANNER SERVICES	20,000.00	18,353.16	0.00	1,646.84	91.77
42-10-042-54206	AUDIT	6,000.00	6,000.00	0.00	0.00	100.00
42-10-042-54207	LEGAL COUNSEL	2,000.00	3,650.50	0.00	(1,650.50)	182.53
42-10-042-54209	ENGINEERING SERVICES	1,500.00	10,098.54	4,528.95	(8,598.54)	673.24
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
42-10-042-54802	REMEDIATION/SITE DEVEL	0.00	3,464.00	3,464.00	(3,464.00)	100.00
42-10-042-56610	PRINCIPAL	195,000.00	0.00	0.00	195,000.00	0.00
42-10-042-56620	INTEREST	129,080.00	64,540.00	0.00	64,540.00	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		409,289.00	130,562.89	11,194.49	278,726.11	31.90
Expenditures		409,289.00	130,562.89	11,194.49	278,726.11	31.90
Fund 42 - TAX INCREMENT DISTRICT #2:						
TOTAL REVENUES		324,080.00	1.00	1.00	324,079.00	0.00
TOTAL EXPENDITURES		409,289.00	130,562.89	11,194.49	278,726.11	31.90
NET OF REVENUES & EXPENDITURES:		(85,209.00)	(130,561.89)	(11,193.49)	45,352.89	
Report Totals:						
TOTAL REVENUES - ALL FUNDS		7,213,268.00	5,918,872.20	332,324.65	1,294,395.80	82.06
TOTAL EXPENDITURES - ALL FUNDS		5,780,026.00	2,698,030.79	336,098.19	3,081,995.21	46.68
NET OF REVENUES & EXPENDITURES:		1,433,242.00	3,220,841.41	(3,773.54)	(1,787,599.41)	

TO: Village President
Village Board
FROM: Colleen Landisch-Hansen, Village Administrator
SUBJECT: Administrator's Report
DATE: July 20, 2026

AUGUST ELECTION PARTISAN PRIMARY

There will be a Partisan Primary Election on Tuesday, August 11. Polls will be open from 7AM to 8PM. In-person absentee voting begins Tuesday, July 28, and will be available Monday through Friday from 8:30 AM to 4:30 PM, with voting extended until 5:00 PM Friday, August 7.

THIENSVILLE PROFESSIONAL POLICE ASSOCIATION (TPPA) AGREEMENT

The current three-year TPPA collective bargaining agreement expires at the end of 2026. Meetings regarding the next agreement will begin later this month.

STATE & REGULATORY REPORTING

Reporting completed in July includes:

- 2026 Municipal Retail License Report

COMMUNITY EVENTS

Summer is one of the busiest times of year in the Village of Thiensville. Below is a list of upcoming community events:

- Tuesdays through October 13 - Thiensville Village Farmer's Market
- July 25 - KidsFest
- July 30 – Eats & Beats
- August 1 – Village Park Pickleball Classic

SAVE THE DATE - EMPLOYEE/VOLUNTEER RECOGNITION DINNER

The annual Employee/Volunteer Recognition Dinner will be held on Thursday, September 24, at Shully's Watermark.

INCOMING REVENUE

\$ 51,349.98	State of Wisconsin DOT – 3 rd Quarter General Transportation Aids
\$ 5,629.23	American Family Insurance – Insurance Proceeds



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

Invoice

Invoice Number: 4142555
Invoice Date: 6/30/2026
Terms: Net 30 Days
Due Date: 7/30/2026
Customer #: 11-THIENVL
Customer PO #:

Fee Type	Amt Paid	Paid Date	% Due to 3rd Party	Amt Due to 3rd Party
Permit # 25THNV-PR00004 301 North Main Street, Thiensville, WI 53092 PR Only - Delegated - BLDG - New Construction				
Resubmittal	\$175.00	6/1/2026	90.00%	\$157.50
25THNV-PR00004 Subtotal				\$157.50
Permit # 26THNV-0090-26-06BZE 303 Grand Avenue, Thiensville, WI 53092 Residential Alteration				
Zoning Permit - Addition/Alteration Residential	\$75.00	6/2/2026	90.00%	\$67.50
Electrical - Replacement and Misc. Items - Residential	\$140.00	6/2/2026	90.00%	\$126.00
Building Plan Review Fees	\$147.84	6/2/2026	90.00%	\$133.06
Plan Review Residential Additions/Alterations/Garages	\$75.00	6/2/2026	90.00%	\$67.50
26THNV-0090-26-06BZE Subtotal				\$394.06
Permit # 26THNV-0091-26-06HE 512 Park Crest Drive, Thiensville, WI 53092 HVAC Only				
Electrical - Replacement and Misc. Items - Residential	\$65.00	6/2/2026	90.00%	\$58.50
HVAC - Replacement & Misc. Items - Residential	\$65.00	6/2/2026	90.00%	\$58.50
26THNV-0091-26-06HE Subtotal				\$117.00
Permit # 26THNV-0092-26-06B 325 Riverview Drive, Thiensville, WI 53092 Re-Roof				
Re-roof, Other, Windows, Siding	\$300.80	6/2/2026	90.00%	\$270.72
26THNV-0092-26-06B Subtotal				\$270.72
Permit # 26THNV-0093-26-06B 618 Green Bay Road, Thiensville, WI 53092 Re-Roof				
Re-roof, Other, Windows, Siding	\$185.00	6/2/2026	90.00%	\$166.50
26THNV-0093-26-06B Subtotal				\$166.50
Permit # 26THNV-0094-26-06P 120 Main Street, Thiensville, WI 53092 Plumbing Only				
Plumbing - Replacement & Misc Items - Residential	\$120.00	6/9/2026	90.00%	\$108.00
26THNV-0094-26-06P Subtotal				\$108.00
Permit # 26THNV-0095-26-06B 524 PARK CREST DRIVE, THIENSVILLE, WI 53092 Residential Alteration				
Plan Review Residential Additions/Alterations/Garages	\$75.00	6/9/2026	90.00%	\$67.50
Residential Foundation Repair	\$80.00	6/9/2026	90.00%	\$72.00
26THNV-0095-26-06B Subtotal				\$139.50

Fee Type	Amt Paid	Paid Date	% Due to 3rd Party	Amt Due to 3rd Party
Permit # 26THNV-0096-26-06H 500 Heidel Road, Thiensville, WI 53092 HVAC Only				
HVAC - Replacement & Misc. Items - Residential	\$180.00	6/9/2026	90.00%	\$162.00
26THNV-0096-26-06H Subtotal				\$162.00
Permit # 26THNV-0097-26-06E 120 Riverview Drive, Thiensville, WI 53092 Electrical Only				
Electrical - Replacement and Misc. Items - Residential	\$130.00	6/9/2026	90.00%	\$117.00
26THNV-0097-26-06E Subtotal				\$117.00
Permit # 26THNV-0098-26-06BE 517 Park Crest Drive, Thiensville, WI 53092 Residential Alteration				
Electrical - Replacement and Misc. Items - Residential	\$65.00	6/16/2026	90.00%	\$58.50
Residential Remodel	\$202.80	6/16/2026	90.00%	\$182.52
Plan Review Residential Additions/Alterations/Garages	\$75.00	6/16/2026	90.00%	\$67.50
26THNV-0098-26-06BE Subtotal				\$308.52
Permit # 26THNV-0099-26-06B 500 Oakwood Drive, Thiensville, WI 53092 Re-Roof				
Re-roof, Other, Windows, Siding	\$84.62	6/16/2026	90.00%	\$76.16
26THNV-0099-26-06B Subtotal				\$76.16
Permit # 26THNV-0100-26-06B 704 Coronada Avenue, Thiensville, WI 53092 Re-Roof				
Re-roof, Other, Windows, Siding	\$263.83	6/16/2026	90.00%	\$237.45
26THNV-0100-26-06B Subtotal				\$237.45
Permit # 26THNV-0101-26-06H 213 South Main Street #305, Thiensville, WI 53092 HVAC Permit - Commercial				
HVAC - Replacement & Misc. Items - Commercial	\$75.00	6/16/2026	90.00%	\$67.50
26THNV-0101-26-06H Subtotal				\$67.50
Permit # 26THNV-0102-26-06P South Main Street, Thiensville, WI 53092 Plumbing Permit - Commercial				
Plumbing - Replacement & Misc. Items - Commercial	\$75.00	6/23/2026	90.00%	\$67.50
26THNV-0102-26-06P Subtotal				\$67.50
Permit # 26THNV-0103-26-06BP 221-223 South Main Street, Thiensville, WI 53092 Demolition				
Razing Fee - Commercial	\$433.00	6/23/2026	90.00%	\$389.70
Electric, Plumbing, HVAC - Misc. Items - Commercial (manual entry)	\$75.00	6/23/2026	90.00%	\$67.50
26THNV-0103-26-06BP Subtotal				\$457.20
Permit # 26THNV-0104-26-06BP 145 South Main Street, Thiensville, WI 53092 Demolition				
Plumbing - Replacement & Misc Items - Residential	\$75.00	6/23/2026	90.00%	\$67.50
Razing Fee - Residential	\$184.84	6/23/2026	90.00%	\$166.36
26THNV-0104-26-06BP Subtotal				\$233.86

Fee Type	Amt Paid	Paid Date	% Due to 3rd Party	Amt Due to 3rd Party
Permit # 26THNV-0105-26-06E 122 North Highland Avenue, Thiensville, WI 53092 Electrical Only				
Electrical - Replacement and Misc. Items - Residential	\$65.00	6/23/2026	90.00%	\$58.50
26THNV-0105-26-06E Subtotal				\$58.50
Permit # 26THNV-0106-26-06BZ 110 North Orchard Street, Thiensville, WI 53092 Accessory Structure (Residential Misc./One Stop)				
Zoning Permit - Acc. Bldg, Deck, Pool, Fence	\$50.00	6/23/2026	90.00%	\$45.00
Accessory Structure	\$60.00	6/23/2026	90.00%	\$54.00
Accessory Structure	\$60.00	6/23/2026	90.00%	\$54.00
26THNV-0106-26-06BZ Subtotal				\$153.00
Permit # 26THNV-0107-26-06E 529 Bel Aire Drive, Thiensville, WI 53092 Electrical Only				
Electrical - Replacement and Misc. Items - Commercial	\$75.00	6/24/2026	90.00%	\$67.50
26THNV-0107-26-06E Subtotal				\$67.50
Permit # 26THNV-0108-26-06E 301 North Main Street, Thiensville, WI 53092 Electrical Permit - Commercial				
Electrical - New Building/Addition/Alteration - Commercial	\$75.00	6/30/2026	90.00%	\$67.50
26THNV-0108-26-06E Subtotal				\$67.50
Permit # 26THNV-0109-26-06BZ 571 Rosedale Drive, Thiensville, WI 53092 Accessory Structure (Residential Misc./One Stop)				
Plan Review Residential Additions/Alterations/Garages	\$75.00	6/30/2026	90.00%	\$67.50
Zoning Permit - Acc. Bldg, Deck, Pool, Fence	\$50.00	6/30/2026	90.00%	\$45.00
Accessory Structure	\$60.00	6/30/2026	90.00%	\$54.00
26THNV-0109-26-06BZ Subtotal				\$166.50
Permit # 26THNV-0110-26-06H 609 North Madero Drive, Thiensville, WI 53092 HVAC Only				
HVAC - Replacement & Misc. Items - Residential	\$160.00	6/30/2026	90.00%	\$144.00
26THNV-0110-26-06H Subtotal				\$144.00
Permit # 26THNV-0111-26-06B 133 North Orchard Street, Thiensville, WI 53092 Re-Roof				
Re-roof, Other, Windows, Siding	\$136.00	6/30/2026	90.00%	\$122.40
26THNV-0111-26-06B Subtotal				\$122.40
Permit # 26THNV-0112-26-06H 401 WOODSIDE LANE, THIENSVILLE, WI 53092 HVAC Only				
HVAC - Replacement & Misc. Items - Residential	\$65.00	6/30/2026	90.00%	\$58.50
26THNV-0112-26-06H Subtotal				\$58.50
Permit # 26THNV-0113-26-06PE 135 Lake Bluff Road UNIT C, Thiensville, WI 53092 Plumbing Permit - Commercial				
Electric, Plumbing, HVAC - Misc. Items - Commercial (manual entry)	\$75.00	6/30/2026	90.00%	\$67.50
Electric, Plumbing, HVAC - Misc. Items - Commercial (manual entry)	\$100.00	6/30/2026	90.00%	\$90.00
26THNV-0113-26-06PE Subtotal				\$157.50

Fee Type	Amt Paid	Paid Date	% Due to 3rd Party	Amt Due to 3rd Party
Permit # 26THNV-0114-26-06E 609 North Madero Drive, Thiensville, WI 53092 Electrical Only				
Electrical - Replacement and Misc. Items - Residential	\$65.00	6/30/2026	90.00%	\$58.50
26THNV-0114-26-06E Subtotal				\$58.50
Permit # 26THNV-0115-26-06B 205 Grand Avenue, Thiensville, WI 53092 Window/Door Replacement				
Re-roof, Other, Windows, Siding	\$75.00	6/30/2026	90.00%	\$67.50
26THNV-0115-26-06B Subtotal				\$67.50
Permit # 26THNV-PR00003 301 North Main Street, Thiensville, WI 53092 PR Only - Delegated - HVAC - New Construction				
HVAC Plan Review Fees	\$800.00	6/26/2026	90.00%	\$720.00
Plan Entry Fee	\$100.00	6/26/2026	90.00%	\$90.00
26THNV-PR00003 Subtotal				\$810.00

Summary by Fee Type

<u>Item Code</u>	<u>Amount</u>	
Accessory Structure	\$162.00	✓
Building Plan Review Fees	\$133.06	✓
Electric, Plumbing, HVAC - Misc. Items - Commercial (manual entry)	\$225.00	✓
Electrical - New Building/Addition/Alteration - Commercial	\$67.50	✓
Electrical - Replacement and Misc. Items - Commercial	\$67.50	✓
Electrical - Replacement and Misc. Items - Residential	\$477.00	✓
HVAC - Replacement & Misc. Items - Commercial	\$67.50	✓
HVAC - Replacement & Misc. Items - Residential	\$423.00	✓
HVAC Plan Review Fees	\$720.00	✓
Plan Entry Fee	\$90.00	✓
Plan Review Residential Additions/Alterations/Garages	\$270.00	✓
Plumbing - Replacement & Misc Items - Residential	\$175.50	✓
Plumbing - Replacement & Misc. Items - Commercial	\$67.50	✓
Razing Fee - Commercial	\$389.70	✓
Razing Fee - Residential	\$166.36	✓
Re-roof, Other, Windows, Siding	\$940.73	✓
Residential Foundation Repair	\$72.00	✓
Residential Remodel	\$182.52	✓
Resubmittal	\$157.50	✓
Zoning Permit - Acc. Bldg, Deck, Pool, Fence	\$90.00	✓
Zoning Permit - Addition/Alteration Residential	\$67.50	✓
Total	\$5,011.87	

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

Net Invoice:	\$5,011.87
Freight:	\$0.00
Sales Tax:	\$0.00
Invoice Total:	\$5,011.87

Village of Thiensville

Financial Statements and
Supplementary Information

December 31, 2025

Village of Thiensville

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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, 2025, 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, as of December 31, 2025 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 14, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS



**Management's Discussion and Analysis
(Unaudited)
As of and for the Year Ended December 31, 2025**

The management of the Village of Thiensville provides this narrative overview and analysis of the Village's financial activities for the fiscal year ended December 31, 2025. This discussion should be read in conjunction with the Village's basic financial statements and accompanying notes.

The Village of Thiensville, incorporated in 1910, is a community of approximately 3,300 residents located along the Milwaukee River in Ozaukee County, Wisconsin about 15 miles north of Milwaukee. The Village's location provides convenient access to regional employment centers, with many residents commuting to work in Milwaukee, Waukesha, Sheboygan and other surrounding communities.

The Village of Thiensville is a historic community with walkable character that continues to prioritize maintaining infrastructure and community assets through structured capital improvement planning.

Financial Highlights

- ❖ As of December 31, 2025, the Village's total net position was \$17,539,624, an increase of \$35,694 from the prior year.
- ❖ Governmental funds reported a combined ending fund balance deficit of \$257,727, primarily attributable to deficit fund balances in the Tax Incremental District No. 2 and Stormwater Management funds, along with the timing of project expenditures and the receipt of related revenues, including state and federal capital grants.
- ❖ The General Fund unassigned fund balance totaled \$138,283, representing 4.0% of total General Fund expenditures and transfers out. This decrease reflects the planned use of fund balance and reserves to support Tax Incremental District No. 2 activities and capital needs during the year.
- ❖ The Village received \$709,012 in capital grants and contributions, supporting major projects including Village Park improvements and Phase II of the Pigeon Creek restoration.
- ❖ Governmental activities increased net position by \$5,779, while business-type activities increased net position by \$29,915, resulting in a total increase of \$35,694.
- ❖ The General Fund decreased by \$326,745, primarily due to planned transfers and use of reserve funds to support capital and special revenue fund activities.
- ❖ Approximately 88.1% of the Village's net position is invested in capital assets, reflecting the Village's continued investment in infrastructure and long-term community assets.

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 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 5 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, the Stormwater Management Fund and the Tax Incremental District #2 Fund, which are considered to be major funds.

Data from the other fund is combined into a single, aggregate presentation under the heading “Nonmajor Governmental Funds.” Individual fund data for each of the nonmajor 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 – 42)

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 43 – 47)

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 48 – 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 are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

As of December 31, 2025, the Village's total net position equaled \$17,539,624, with the largest portion (88.1%) representing 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	
	2025	2024	2025	2024	2025	2024
Current & other assets	\$ 5,630,822	\$ 6,374,176	\$ 1,145,850	\$ 1,309,677	\$ 6,776,672	\$ 7,683,853
Capital assets	13,510,606	12,440,287	5,398,273	5,237,475	18,908,879	17,677,762
Total assets	19,141,428	18,814,463	6,544,123	6,547,152	25,685,551	25,361,615
Pension related amounts	909,842	1,290,336	35,821	56,136	945,663	1,346,472
Total deferred outflows of resources	909,842	1,290,336	35,821	56,136	945,663	1,346,472
Long term liabilities outstanding	4,541,196	4,753,359	8,242	7,944		4,761,303
Other liabilities	407,717	187,491	49,744	85,494	457,461	272,985
Total liabilities	4,948,913	4,940,850	57,986	93,438	5,006,899	5,034,288
Unearned revenues	2,839,702	2,556,768	-	-	2,839,702	2,556,768
Pension related amounts	465,659	795,321	9,223	27,030	474,882	822,351
Unearned lease revenue	770,107	790,750	-	-	770,107	790,750
Total deferred inflows of resources	4,075,468	4,142,839	9,223	27,030	4,084,691	4,169,869
Net Position:						
Net investment in capital assets	9,260,174	9,025,692	5,398,273	5,237,475	14,658,447	14,263,167
Restricted	2,500	267,597	333,344	302,143	335,844	569,740
Unrestricted	1,764,215	1,727,821	781,118	943,202	2,545,333	2,671,023
Total net position	\$ 11,026,889	\$ 11,021,110	\$ 6,512,735	\$ 6,482,820	\$ 17,539,624	\$ 17,503,930

Net position increased by \$35,694 in 2025. Governmental activities increased by \$5,779, while business-type activities increased by \$29,915. The increase in governmental net position is primarily attributable to capital grant revenues and continued investment in public infrastructure. The Village's continued investment in capital assets reflects a focus on maintaining infrastructure and supporting long-term community needs.

Despite ongoing constraints associated with state levy limits, the Village maintained a stable financial position while continuing to provide its residents and businesses with the same high level of service.

Village of Thiensville's - Statement of Activities

	Governmental Activities		Business-Type Activities		Total	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Revenues						
Program revenues						
Charges for services	\$ 262,523	\$ 250,110	\$ 1,143,347	\$ 1,126,554	\$ 1,405,870	\$ 1,376,664
Operating grants and contributions	405,942	375,807	-	-	405,942	375,807
Capital grants and contributions	709,012	-	-	-	709,012	-
General revenues						
General taxes	2,551,732	2,426,664	-	-	2,551,732	2,426,664
Taxes generated from TID increment	-	104	-	-	-	104
Intergovernmental revenues					-	-
not restricted to specific programs	180,647	343,182	-	426,933	180,647	770,115
Investment income	103,681	149,103	41,017	46,422	144,698	195,525
Loss on contribution to SOFD	-	(888,730)	-	-	-	(888,730)
Miscellaneous	21,017	31,795	-	-	21,017	31,795
	<u>4,234,554</u>	<u>2,688,035</u>	<u>1,184,364</u>	<u>1,599,909</u>	<u>5,418,918</u>	<u>4,287,944</u>
Expenses						
General government	800,357	628,349	-	-	800,357	628,349
Public safety	1,641,518	1,632,315	-	-	1,641,518	1,632,315
Public works	1,082,280	984,311	-	-	1,082,280	984,311
Health and human services	2,927	2,870	-	-	2,927	2,870
Culture, recreation and education	388,366	334,963	-	-	388,366	334,963
Conservation and development	182,978	868,616	-	-	182,978	868,616
Interest and fiscal charges	130,349	131,811	-	-	130,349	131,811
Sewer Utility	-	-	1,154,449	1,496,710	1,154,449	1,496,710
	<u>4,228,775</u>	<u>4,583,235</u>	<u>1,154,449</u>	<u>1,496,710</u>	<u>5,383,224</u>	<u>6,079,945</u>
Increase (decrease) in net position	5,779	(1,895,200)	29,915	103,199	35,694	(1,792,001)
Net position - beginning	11,021,110	12,916,310	6,482,820	6,379,621	17,503,930	19,295,931
Net position - ending	<u>\$ 11,026,889</u>	<u>\$ 11,021,110</u>	<u>\$ 6,512,735</u>	<u>\$ 6,482,820</u>	<u>\$ 17,539,624</u>	<u>\$ 17,503,930</u>

Governmental Activities

Governmental activities increased the Village's net position by \$5,779 in 2025. Taxes accounted for approximately 47% of total governmental revenues, with property tax revenue totaling \$2,551,732, consistent with the Village's reliance on property taxes as a primary funding source for services. Charges for services increased by \$29,206, reflecting modest increases in permits, fines, and service-related fees. Operating grants & contributions increased by \$30,135, and the Village received \$709,012 in capital grants and contributions. The Village was awarded multiple state, federal and private grants supporting the 2025 Village Park improvements and for Phase II of the Pigeon Creek restoration project. Investment income decreased by \$50,827, primarily due to lower average cash balances available for investment during 2025. The Village continues to benefit from a combination of property tax revenues and external funding sources, including grants, which support capital investment while helping to limit additional impact on the tax levy.

Governmental expenses totaled \$4,228,775, with public safety and public works representing the largest functional areas. Public works expenditures were partially offset by capital grants related to infrastructure and park improvements.

During 2025, the Village remained committed to enhancing public improvements with the completion of a large Village Park improvement project which included expanded parking, interactive splash pad and the complete reconstruction of the tennis courts to now include a multi-use tennis and pickleball court and two dedicated pickleball courts. Phase II of the Pigeon Creek restoration project was also completed, continuing the Village's efforts to improve environmental conditions and stormwater management.

The Village continues to plan for capital improvements and equipment replacement on a multi-year basis. In 2025, this included the purchase of two public works vehicles.

The Village continues to work collaboratively with the City of Mequon in a number of service areas. The Southern Ozaukee Fire and EMS Department, fully operational since 2023, continues to provide fire and EMS services under a unified structure.

Financial Analysis of the Government's Funds

Governmental Funds

As of December 31, 2025, the Village of Thiensville's governmental funds reported a combined ending fund balance deficit of \$257,727, a decrease of \$1,850,969. This decrease is primarily related to capital and redevelopment activity, including expenditures within Tax Incremental District No. 2 and other grant-funded projects. The deficit fund balance is due to a timing issue regarding the receipt of reimbursable state and federal grant funds that were not received by year end. 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 \$1,204,828. Of this amount, \$828,374 is nonspendable, \$138,171 is committed for compensated balances due to Village employees, \$100,000 is assigned to the 2026 budget and \$138,283 is unassigned. Included in unassigned fund balance is the Working Capital reserve and corporate reserve, which are currently being used to support the Tax Incremental District No. 2 Fund by an advance of funds. Any remaining unassigned balance is available for future use at the Village's discretion.

While certain individual funds report deficit balances due to the timing of expenditures and revenues, the Village's overall financial position remains stable when viewed on a government-wide basis.

Proprietary Funds

The Sewer Utility fund increased \$29,915. The Village has made ongoing investments over the past 20 years to address sanitary sewer needs, including mainline rehabilitation and manhole rehabilitation programs. Annual inspection of manholes and routine televising help maintain system performance. The Village has 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 was completed in 2025. The sewer utility has an unrestricted net position of \$781,118.

General Fund Budgetary Highlights

The year end results of operations compared to the 2025 budget for the Village of Thiensville show that revenues were \$95,576 less than budgeted and the expenditures were \$108,831 less than budgeted. The decrease in revenues was due to decreased interest revenue due to less cash on hand for TIF related expenditures and two large construction projects that a large portion were funded by reimbursable grant funds, and a decline in cable tv franchise fees due to more home "firing" cable and utilizing streaming services. The variance to budget in expenditures was due to staffing shortages in the police department. The Village will continue to monitor General Fund balance levels as part of its ongoing financial planning and anticipates rebuilding fund balance over time as the Tax Incremental District No. 2 is anticipated to begin generating increment in 2028.

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, 2025, amounts to \$18,908,879 (net of accumulated depreciation) an increase of \$1,231,117 compared to the 2024 balance. This increase reflects ongoing investment in infrastructure and community assets, including park improvements and public works equipment.

Village of Thiensville's Capital Assets						
	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	\$ 416,177	\$ 416,177	\$ -	\$ -	\$ 416,177	\$ 416,177
Construction in progress	70,036	798,880	16,882	102,111	86,918	900,991
Intangible and other	66,786	69,643	-	-	66,786	69,643
Buildings and structures	1,289,553	1,332,331	-	-	1,289,553	1,332,331
Improvements other than buildings	2,102,208	1,214,458	-	-	2,102,208	1,214,458
Machinery, equipment and vehicles	938,707	1,028,468	-	-	938,707	1,028,468
Furniture and fixtures	21,034	26,031	-	-	21,034	26,031
Infrastructure	8,606,105	7,554,299	5,381,391	5,135,364	13,987,496	12,689,663
	<u>\$ 13,510,606</u>	<u>\$ 12,440,287</u>	<u>\$ 5,398,273</u>	<u>\$ 5,237,475</u>	<u>\$ 18,908,879</u>	<u>\$ 17,677,762</u>

Additional information on the Village's capital assets can be found in Note 3 on pages 28 - 29 of this report.

Long-Term Obligations

At the end of the current fiscal year, the Village had total debt outstanding of \$4,195,000. 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, 2025, was \$4,195,000.

Village of Thiensville's Outstanding Debt						
	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
General Obligation debt	\$ 4,195,000	\$ 4,390,000	\$ -	\$ -	\$ 4,195,000	\$ 4,390,000
	<u>\$ 4,195,000</u>	<u>\$ 4,390,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,195,000</u>	<u>\$ 4,390,000</u>

Additional information on the Village's long-term debt can be found in Note 3 on pages 31 - 32 of this report.

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

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, 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 fully developed community measuring 1.1 square miles with a population of 3,260 located just north of the City of Milwaukee, providing access to regional employment opportunities while maintaining 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.

The Village's equalized value increased to \$591,447,500, with residential properties comprising approximately 79.3% of total value. Limited housing supply and continued demand have contributed to rising home values and reinvestment in existing residential properties. The average equalized value of a single-family residence in Thiensville is \$396,892, reflecting the ongoing market strength.

Tax Incremental District No. 2 continues to be a primary driver of future growth and investment within the Village. Tax Incremental District No. 2 was created in 2020 to support revitalization of the blighted area surrounding the intersection of North Main Street and East Freistadt Road. The Village anticipates approximately \$35 million in new land and improvement value will result from the redevelopment within the district. Throughout 2025, the Village continued site preparation activities, including remediation, utility relocation, parcel combination, and rezoning to support redevelopment. In March 2026, the Village Board approved the sale of village-owned property located at the northwest corner of North Main Street and West Freistadt Road with closing expected in April 2026. The proposed mixed-use development includes 80 residential units and approximately 6,000 square feet of leasable commercial space. Construction is anticipated to begin shortly after closing and is expected to contribute to future tax base growth. Continued progress within Tax Incremental District No. 2 is expected to support long-term financial sustainability through growth in the Village's tax base.

The Village continues to coordinate services and infrastructure with the City of Mequon, including fire and EMS services through the Southern Ozaukee Fire and EMS Department and municipal water service through the Mequon Water Utility. Recent infrastructure investments, including watermain extensions within Tax Incremental District No. 2, support future redevelopment and long-term system reliability.

The Village's 2026 operating and capital budget maintains current service levels while incorporating a tax levy increase of \$254,093. Budget planning continues to balance infrastructure needs, development activity, and financial considerations while maintaining service levels.

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, 2025

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	\$ 11,489	\$ 501,560	\$ 513,049
Receivables (net)	4,354,420	264,900	4,619,320
Internal balances	(17,672)	17,672	-
Inventories and prepaid items	92,389	28,374	120,763
Equity interest in joint library	265,096	-	265,096
Land held for resale	925,100	-	925,100
Restricted assets:			
Cash and investments	-	333,344	333,344
Capital assets (net of accumulated depreciation / amortization):			
Land	416,177	-	416,177
Intangibles	12,925	-	12,925
Construction in progress	70,036	16,882	86,918
Other capital assets not depreciated	47,197	-	47,197
Other capital assets, net of depreciation / amortization	12,964,271	5,381,391	18,345,662
Total assets	19,141,428	6,544,123	25,685,551
Deferred Outflows of Resources			
Pension related amounts	909,842	35,821	945,663
Total deferred outflows of resources	909,842	35,821	945,663
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable and accrued expenses	350,622	49,744	400,366
Other accrued liabilities	32,270	-	32,270
Deposits	24,825	-	24,825
Noncurrent liabilities:			
Due within one year	195,000	-	195,000
Due in more than one year	4,193,603	-	4,193,603
Net pension liability	152,593	8,242	160,835
Total liabilities	4,948,913	57,986	5,006,899
Deferred Inflows of Resources			
Unearned revenues	2,839,702	-	2,839,702
Pension related amounts	465,659	9,223	474,882
Unearned lease revenue	770,107	-	770,107
Total deferred inflows of resources	4,075,468	9,223	4,084,691
Net Position			
Investment in capital assets	9,260,174	5,398,273	14,658,447
Restricted for:			
Park improvements	2,500	-	2,500
Equipment replacement	-	333,344	333,344
Unrestricted	1,764,215	781,118	2,545,333
Total net position	\$ 11,026,889	\$ 6,512,735	\$ 17,539,624

See notes to financial statements

Village of Thiensville

Statement of Activities

Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	\$ 800,357	\$ 116,567	\$ -	\$ -	\$ (683,790)	\$ -	\$ (683,790)
Public safety	1,641,518	94,712	26,978	-	(1,519,828)	-	(1,519,828)
Public works	1,082,280	20,214	203,088	501,012	(357,966)	-	(357,966)
Health and human services	2,927	11,810	9,524	-	18,407	-	18,407
Culture, education and recreation	388,366	17,720	166,352	208,000	3,706	-	3,706
Conservation and development	182,978	1,500	-	-	(181,478)	-	(181,478)
Interest and fiscal charges	130,349	-	-	-	(130,349)	-	(130,349)
Total governmental activities	4,228,775	262,523	405,942	709,012	(2,851,298)	-	(2,851,298)
Business-type activities:							
Sewer utility	1,154,449	1,143,347	-	-	-	(11,102)	(11,102)
Total business-type activities	1,154,449	1,143,347	-	-	-	(11,102)	(11,102)
Total	\$ 5,383,224	\$ 1,405,870	\$ 405,942	\$ 709,012	(2,851,298)	(11,102)	(2,862,400)
General Revenues							
Taxes:							
Property taxes, levied for general purposes					2,551,732	-	2,551,732
Intergovernmental revenues not restricted to specific programs					180,647	-	180,647
Investment income					103,681	41,017	144,698
Miscellaneous					21,017	-	21,017
Total general revenues					2,857,077	41,017	2,898,094
Change in net position					5,779	29,915	35,694
Net Position, Beginning					11,021,110	6,482,820	17,503,930
Net Position, Ending					\$ 11,026,889	\$ 6,512,735	\$ 17,539,624

See notes to financial statements

Village of Thiensville

Balance Sheet -
Governmental Funds
December 31, 2025

		Special Revenue Funds	
			(Previous Year Nonmajor) Stormwater Management Fund
	General	Tax Incremental District #2	
Assets			
Cash and investments, unrestricted	\$ -	\$ -	\$ -
Receivables:			
Taxes	2,639,519	-	52,000
Accounts (net)	24,703	4,781	483,495
Special assessments	-	-	-
Leases	770,107	-	-
Due from other funds	533,597	-	-
Inventory and prepaid items	88,224	765	314
Advances to other funds	731,892	-	-
	<u>4,788,042</u>	<u>5,546</u>	<u>535,809</u>
Total assets			
	<u>\$ 4,788,042</u>	<u>\$ 5,546</u>	<u>\$ 535,809</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)			
Liabilities			
Accounts payable	\$ 71,659	\$ 20,294	\$ 1,897
Accrued liabilities	83,536	1,022	428
Due to other funds	17,672	-	520,041
Deposits	-	-	-
Advances from other funds	-	731,892	-
	<u>172,867</u>	<u>753,208</u>	<u>522,366</u>
Total liabilities			
	<u>172,867</u>	<u>753,208</u>	<u>522,366</u>
Deferred Inflows of Resources			
Unavailable revenues	-	-	483,495
Unearned revenues	2,640,240	-	52,000
Unearned lease revenue	770,107	-	-
	<u>3,410,347</u>	<u>-</u>	<u>535,495</u>
Total deferred inflows of resources			
	<u>3,410,347</u>	<u>-</u>	<u>535,495</u>
Fund Balances (Deficit)			
Nonspendable	828,374	765	314
Restricted	-	-	-
Committed	138,171	-	-
Assigned	100,000	-	-
Unassigned (deficit)	138,283	(748,427)	(522,366)
	<u>1,204,828</u>	<u>(747,662)</u>	<u>(522,052)</u>
Total fund balances (deficit)			
	<u>1,204,828</u>	<u>(747,662)</u>	<u>(522,052)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,788,042</u>	<u>\$ 5,546</u>	<u>\$ 535,809</u>

See notes to financial statements

Capital Projects Fund		
Capital Improvement Fund	Total Nonmajor Governmental Funds	Total
\$ -	\$ 11,489	\$ 11,489
147,463	-	2,838,982
-	211,750	724,729
20,602	-	20,602
-	-	770,107
691,495	-	1,225,092
3,086	-	92,389
-	-	731,892
<u>\$ 862,646</u>	<u>\$ 223,239</u>	<u>\$ 6,415,282</u>

\$ 171,786	\$ -	\$ 265,636
-	-	84,986
497,051	208,000	1,242,764
24,824	-	24,824
-	-	731,892
<u>693,661</u>	<u>208,000</u>	<u>2,350,102</u>
20,602	208,000	712,097
147,463	-	2,839,703
-	-	770,107
<u>168,065</u>	<u>208,000</u>	<u>4,321,907</u>
3,086	-	832,539
-	2,500	2,500
-	-	138,171
-	-	100,000
<u>(2,166)</u>	<u>(195,261)</u>	<u>(1,329,937)</u>
<u>920</u>	<u>(192,761)</u>	<u>(256,727)</u>
<u>\$ 862,646</u>	<u>\$ 223,239</u>	<u>\$ 6,415,282</u>

See notes to financial statements

Village of Thiensville

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2025

Total Fund Balances, Governmental Funds	\$ (256,727)
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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.	13,510,606
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Land held for resale does not relate to current financial resources and is not reported in the governmental funds.	925,100
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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.	712,097
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Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	909,842
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Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(465,659)
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Investments in joint ventures are not financial resources and, therefore, are not reported in the governmental funds.	265,096
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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	(4,195,000)
Compensated absences	(138,171)
Accrued interest	(32,270)
Net pension liability	(152,593)
Unamortized debt premium	<u>(55,432)</u>

Net Position of Governmental Activities	<u>\$ 11,026,889</u>
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Village of Thiensville

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2025

		Special Revenue Funds	
			(Previous Year Nonmajor Fund)
	General	Tax Incremental District #2	Stormwater Management Fund
Revenues			
Taxes	\$ 2,379,732	\$ -	\$ 52,000
Special assessments	-	-	-
Intergovernmental	414,198	-	6,250
Licenses and permits	116,430	-	-
Fines, forfeitures and penalties	21,975	-	-
Public charges for services	57,129	-	-
Intergovernmental charges for services	50,545	-	-
Investment income	86,918	1,878	-
Miscellaneous revenues	24,411	-	-
Total revenues	<u>3,151,338</u>	<u>1,878</u>	<u>58,250</u>
Expenditures			
Current:			
General government	495,233	8,221	342
Public safety	1,529,840	-	-
Public works	806,262	-	25,709
Health and human services	2,000	-	-
Culture, recreation and education	314,818	-	-
Conservation and development	-	246,956	-
Capital outlay	-	-	19,157
Debt service:			
Principal	-	195,000	-
Interest and fiscal charges	-	135,330	-
Total expenditures	<u>3,148,153</u>	<u>585,507</u>	<u>45,208</u>
Excess (deficiency) of revenues over expenditures	<u>3,185</u>	<u>(583,629)</u>	<u>13,042</u>
Other Financing Sources (Uses)			
Transfers in	-	329,930	-
Transfers out	(329,930)	-	(489,745)
Proceeds from sale of capital assets	-	-	-
Total other financing sources (uses)	<u>(329,930)</u>	<u>329,930</u>	<u>(489,745)</u>
Net change in fund balances	<u>(326,745)</u>	<u>(253,699)</u>	<u>(476,703)</u>
Fund Balances (Deficit), Beginning, as Previously Reported	1,531,573	(493,963)	-
Accounting Changes (See Note Disclosure)	-	-	(45,349)
Fund Balances (Deficit), Beginning, as Adjusted	<u>1,531,573</u>	<u>(493,963)</u>	<u>(45,349)</u>
Fund Balances (Deficit), Ending	<u>\$ 1,204,828</u>	<u>\$ (747,662)</u>	<u>\$ (522,052)</u>

See notes to financial statements

Capital Projects Fund		
Capital Improvement Fund	Total Nonmajor Governmental Funds	Total
\$ 120,000	\$ -	\$ 2,551,732
37,063	-	37,063
600	-	421,048
-	-	116,430
-	-	21,975
-	9,750	66,879
-	-	50,545
7,645	8,583	105,024
11,267	166,352	202,030
<u>176,575</u>	<u>184,685</u>	<u>3,572,726</u>
-	-	503,796
-	-	1,529,840
-	-	831,971
-	-	2,000
-	52,127	366,945
-	-	246,956
1,628,900	-	1,648,057
-	-	195,000
-	-	135,330
<u>1,628,900</u>	<u>52,127</u>	<u>5,459,895</u>
<u>(1,452,325)</u>	<u>132,558</u>	<u>(1,887,169)</u>
1,160,445	-	1,490,375
-	(670,700)	(1,490,375)
36,200	-	36,200
<u>1,196,645</u>	<u>(670,700)</u>	<u>36,200</u>
(255,680)	(538,142)	(1,850,969)
256,600	300,032	1,594,242
-	45,349	-
<u>256,600</u>	<u>345,381</u>	<u>1,594,242</u>
<u>\$ 920</u>	<u>\$ (192,761)</u>	<u>\$ (256,727)</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, 2025

Net Change in Fund Balances, Total Governmental Funds \$ (1,850,969)

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	1,648,057
Some items reported as capital outlay were not capitalized	(96,628)
Depreciation is reported in the government-wide financial statements	(430,390)
Net book value of assets retired	(50,720)

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	(65,867)
Grants receivable	691,495

Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal repaid	195,000
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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
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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	21,830
Accrued interest on debt	1,464
Net pension liability	(8,186)
Deferred outflows of resources related to pension	(380,494)
Deferred inflows of resources related to pension	329,662

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.

(1,994)

Change in Net Position of Governmental Activities \$ 5,779

Village of Thiensville

Statement of Net Position -
Proprietary Fund
December 31, 2025

Sewer Utility

Assets and Deferred Outflows of Resources

Current Assets

Cash and investments	\$ 501,560
Receivables:	
Customer accounts receivable	223,137
Tax roll receivable	41,763
Due from other funds	17,672
Prepaid items	28,374
	<u>812,506</u>

Noncurrent Assets

Restricted assets:	
Cash and investments	333,344
Capital assets:	
Construction in progress	16,882
Capital assets being depreciated / amortized	8,289,550
Less accumulated depreciation/amortization	<u>(2,908,159)</u>
Total noncurrent assets	<u>5,731,617</u>
Total assets	<u>6,544,123</u>

Deferred Outflows of Resources

Pension related amounts	<u>35,821</u>
Total deferred outflows of resources	<u>35,821</u>

Liabilities, Deferred Inflows of Resources and Net Position

Current Liabilities

Accounts payable	46,072
Accrued liabilities	<u>3,672</u>
Total current liabilities	<u>49,744</u>

Noncurrent Liabilities

Net pension liability	<u>8,242</u>
Total noncurrent liabilities	<u>8,242</u>
Total liabilities	<u>57,986</u>

Deferred Inflows of Resources

Pension related amounts	<u>9,223</u>
Total deferred inflows of resources	<u>9,223</u>

Net Position

Investment in capital assets	5,398,273
Restricted for:	
Equipment replacement	333,344
Unrestricted net position	<u>781,118</u>
Total net position	<u>\$ 6,512,735</u>

See notes to financial statements

Village of Thiensville

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Fund
Year Ended December 31, 2025

	<u>Sewer Utility</u>
Operating Revenues	
Public charges for services	\$ 1,129,423
Other operating revenue	<u>13,924</u>
Total operating revenues	<u>1,143,347</u>
Operating Expenses	
Operation and maintenance	1,057,438
Depreciation/amortization expense	<u>97,011</u>
Total operating expenses	<u>1,154,449</u>
Operating loss	<u>(11,102)</u>
Nonoperating Revenues	
Investment income	<u>41,017</u>
Total nonoperating revenues	<u>41,017</u>
Change in net position	29,915
Net Position, Beginning	<u>6,482,820</u>
Net Position, Ending	<u><u>\$ 6,512,735</u></u>

See notes to financial statements

Village of Thiensville

Statement of Cash Flows -
Proprietary Fund
Year Ended December 31, 2025

	<u>Sewer Utility</u>
Cash Flows From Operating Activities	
Received from customers	\$ 1,263,883
Paid to suppliers for goods and services	(920,508)
Paid to employees for services	<u>(186,975)</u>
Net cash flows from operating activities	<u>156,400</u>
Cash Flows From Investing Activities	
Investment income	<u>41,017</u>
Net cash flows from investing activities	<u>41,017</u>
Cash Flows From Noncapital Financing Activities	
Acquisition and construction of capital assets	<u>(257,809)</u>
Net cash flows from capital and related financing activities	<u>(257,809)</u>
Net change in cash and cash equivalents	(60,392)
Cash and Cash Equivalents, Beginning	<u>895,296</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 834,904</u></u>
Reconciliation of Operating Loss to Net Cash Flows From Operating Activities	
Operating loss	\$ (11,102)
Adjustments to reconcile operating loss to net cash flows from operating activities:	
Depreciation	97,011
Changes in assets, deferred outflows, liabilities and deferred inflows:	
Customer accounts receivable	143,378
Receivable from municipality	(22,842)
Prepays	(17,101)
Accounts payable	(36,508)
Other current liabilities	758
Pension related deferrals and liability	<u>2,806</u>
Net cash flows from operating activities	<u><u>\$ 156,400</u></u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds	
Cash and investments	\$ 501,560
Restricted cash and investments	<u>333,344</u>
Cash and cash equivalents	<u><u>\$ 834,904</u></u>
Noncash Capital and Related Financing Activities	
None	

See notes to financial statements

Village of Thiensville

Statement of Fiduciary Net Position
December 31, 2025

	Custodial Funds
Assets	
Cash and investments	\$ 4,503,112
Receivables:	
Tax roll receivable	1,000,471
Accounts receivable	20,895
Prepaid items	<u>20,270</u>
Total assets	<u>5,544,748</u>
Liabilities, Deferred Inflows of Resources and Net Position	
Liabilities	
Accounts payable	20,695
Accrued taxes	22,390
Due to other governments	<u>5,215,943</u>
Total liabilities	<u>5,259,028</u>
Deferred Inflows of Resources	
Unavailable revenues	<u>20,895</u>
Total deferred inflows of resources	<u>20,895</u>
Net Position	
Restricted for library	<u><u>\$ 264,825</u></u>

See notes to financial statements

Village of Thiensville

Statement of Changes in Fiduciary Net Position
Year Ended December 31, 2025

	Custodial Funds
Additions	
Tax collections	\$ 3,451,113
Intergovernmental	1,305,325
Fines and fees	12,619
Investment income	14,770
Gifts and grants	12,677
Miscellaneous	<u>47,737</u>
Total additions	<u>4,844,241</u>
Deductions	
Payments to overlying districts	3,451,113
Library operating expenditures	1,297,121
Library capital outlay	<u>119,887</u>
Total deductions	<u>4,868,121</u>
Change in fiduciary net position	(23,880)
Net Position, Beginning	<u>288,705</u>
Net Position, Ending	<u><u>\$ 264,825</u></u>

See notes to financial statements

Village of Thiensville

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December 31, 2025

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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, 2025

- 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 Funds

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.

Stormwater Management - Special Revenue Fund is used to account for and report grants and local revenues legally restricted or committed to supporting expenditures for the stormwater management 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 fund:

Special Revenue Fund

Special Revenue Fund is 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).

Park Improvement Fund

Village of Thiensville

Notes to Financial Statements
December 31, 2025

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 Operating Fund
Frank L. Weyenberg Library of Mequon-Thiensville Library Grants Fund

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Village's sewer utility 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.

Village of Thiensville

Notes to Financial Statements
December 31, 2025

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

Proprietary and Fiduciary Funds

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

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the sewer utility 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.

Village of Thiensville

Notes to Financial Statements

December 31, 2025

- 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.

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, 2025, 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 - 2025 tax roll:

Lien date and levy date	December 2025
Tax bills mailed	December 2025
Payment in full, or	January 31, 2026
First installment due	January 31, 2026
Second installment due	July 31, 2026
Tax sale - 2025 delinquent real estate taxes	October 2028

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.

Village of Thiensville

Notes to Financial Statements
December 31, 2025

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

Inventories and Prepaid Items

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

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

Restricted Assets

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

Capital Assets

Government-Wide 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
Intangibles	10 Years

Fund Financial Statements

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

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net 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. A liability for vacation pay is recorded in the fund statements as it is expected to be used within one year of year end.

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, 2025, 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.

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.

Village of Thiensville

Notes to Financial Statements
December 31, 2025

- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Village Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village Board that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Village Board has, by resolution, adopted a financial policy authorizing the Administrator to assign amounts for a specific purpose. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

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

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

Village Ordinance No. 2006-03 establishes two reserve funds, the Corporate Reserve Fund and the Tax Stabilization Fund.

The Corporate Reserve Fund is required to be maintained at an amount not less than 20% of the current year operating budget; the Tax Stabilization Fund had no minimum balance requirement. Under the ordinance, any excess of revenues over expenditures in the operating budget is first placed in the Corporate Reserve Fund to maintain the minimum balance requirement, with any remaining excess divided between the two funds as directed by a vote of the Village Board. The purpose of the Corporate Reserve fund is to maintain a working capital reserve and provide for unanticipated expenses of a non-recurring nature. The Corporate Reserve Fund may also be used for interfund loans to other Village funds. The balance in the Corporate Reserve Fund at year end was \$138,283. This amount is included with the unassigned fund balance of the General Fund. From the Corporate Reserve Fund, \$731,892 was used for an interfund advance between the General Fund and the Tax Incremental District No. 2 Special Revenue Fund.

The purpose of the Tax Stabilization Fund was to reduce the levy for the operating budget. On October 19, 2015, the Village Board adopted a resolution transferring the balance of this fund to the Capital Improvement Fund to assist with financing of the Main Street Water Main Project.

Resolution 1986-22 establishes a Working Capital Fund equivalent to one-sixth of the average of the annual General Fund budgets for the previous three years. The balance in the Working Capital Fund at year end was \$0, is also included with the unassigned fund balance of the General Fund.

Village of Thiensville

Notes to Financial Statements

December 31, 2025

These reserve requirements predate Wisconsin Act 32 (2011), which limits municipal tax levy increases to net new construction. For small, largely built-out communities such as the Village of Thiensville, these levy limits have placed increasing pressure on operations, particularly in the inflationary environment experienced in recent years. As a result, maintaining compliance with the combined reserve requirements has become increasingly difficult. The Village Board plans to review the reserve requirements to determine an appropriate level under current fiscal conditions.

The Village created Tax Incremental District No. 2 in 2020. Economic conditions resulting from the COVID-19 pandemic led to the withdrawal of an initial proposed development and has slowed redevelopment activity in the District. The Village has utilized these reserve funds to support District expenditures during this period. A proposed development project with an estimated construction value of \$24,000,000 is expected to begin construction in Spring 2026, with the Village anticipated to begin receiving tax increment revenues in 2028. Once increment revenues are received, the District is expected to begin repaying advances made from the General Fund.

See Note 3 for further information.

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 18, 2024.

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.

Village of Thiensville

Notes to Financial Statements
December 31, 2025

2. Stewardship, Compliance and Accountability

Excess Expenditures and Other Financing Uses Over Budget

The following funds had significant expenditures and other financing uses over budget:

<u>Funds</u>	<u>Budgeted Expenditures and Other Financing Uses</u>	<u>Actual Expenditures and Other Financing Uses</u>	<u>Excess Expenditures and Other Financing Uses Over Budget</u>
Special Revenue, Tax Incremental District #2	\$ 400,241	\$ 585,507	\$ 185,266
Special Revenue Fund, Park Improvement	690,000	722,827	32,827

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.

Deficit Balances

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

As of December 31, 2025, the following individual funds held a deficit balance:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
Special Revenue, Tax Incremental District #2 Fund	\$ 747,662	Expenditures paid in advance of receipt of financing.
Special Revenue, Stormwater Management Fund	522,052	Expenditures paid in advance of receipt of grants.
Special Revenue Fund, Park Improvement	192,761	Expenditures paid in advance of receipt of grants.

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.

The Special Revenue, Stormwater Management and Special Revenue, Park Improvement Funds deficits will be funded with future grant revenues included as unavailable revenues as of December 31, 2025.

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.

Village of Thiensville

Notes to Financial Statements
December 31, 2025

3. Detailed Notes on All Funds

Deposits and Investments

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

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits	\$ 5,003,728	\$ 5,500,052	Custodial credit risk
LGIP	345,277	345,277	Credit risk
Petty cash	500	-	N/A
Total deposits and investments	<u>\$ 5,349,505</u>	<u>\$ 5,845,329</u>	

Reconciliation to financial statements

Per statement of net position:

Unrestricted cash and investments	\$ 513,049
Restricted cash and investments	333,344

Per statement of net position, fiduciary fund:

Custodial fund	<u>4,503,112</u>
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Total deposits and investments	<u>\$ 5,349,505</u>
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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, 2025, the banks had pledged various government securities in the amount of \$6,960,004 to secure the Village's deposits.

Custodial Credit Risk

Deposits

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

As of December 31, 2025, \$4,699,264 of the Village's total bank balances were exposed to custodial credit risk as follows:

Uninsured and collateral held by the pledging financial institution	\$ 4,699,264
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Credit Risk

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

Village of Thiensville

Notes to Financial Statements
December 31, 2025

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 delinquent personal property tax, 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	\$ 2,839,703	\$ -
Special assessments not yet due	-	20,602
Grants receivable	-	691,495
Cell tower lease receivable	<u>770,107</u>	<u>-</u>
Total unearned/unavailable revenue for governmental funds	<u>\$ 3,609,810</u>	<u>\$ 712,097</u>

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.

Village of Thiensville

Notes to Financial Statements

December 31, 2025

Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated / amortized:				
Land	\$ 416,177	\$ -	\$ -	\$ 416,177
Construction in progress	798,880	1,492,278	2,221,122	70,036
Intangible assets	12,925	-	-	12,925
Antique fire truck	47,197	-	-	47,197
Total capital assets not being depreciated / amortized	<u>1,275,179</u>	<u>1,492,278</u>	<u>2,221,122</u>	<u>546,335</u>
Capital assets being depreciated / amortized:				
Buildings	2,049,920	-	5,078	2,044,842
Improvements	2,340,048	1,015,746	20,616	3,335,178
Machinery and equipment	2,611,987	59,151	222,241	2,448,897
Furniture and fixture	74,069	-	5,861	68,208
Intangible assets	19,043	-	-	19,043
Roads	5,081,195	415,773	101,328	5,395,640
Storm sewer	4,952,587	789,603	-	5,742,190
Total capital assets being depreciated / amortized	<u>17,128,849</u>	<u>2,280,273</u>	<u>355,124</u>	<u>19,053,998</u>
Total capital assets	<u>18,404,028</u>	<u>3,772,551</u>	<u>2,576,246</u>	<u>19,600,333</u>
Less accumulated depreciation / amortization for:				
Buildings	(717,589)	(42,778)	5,078	(755,289)
Improvements	(1,125,590)	(123,067)	15,687	(1,232,970)
Machinery and equipment	(1,583,519)	(148,912)	222,241	(1,510,190)
Furniture and fixture	(48,038)	(4,997)	5,861	(47,174)
Intangible assets	(9,522)	(2,857)	-	(12,379)
Roads	(1,803,582)	(55,990)	55,537	(1,804,035)
Storm sewer	(675,901)	(51,789)	-	(727,690)
Total accumulated depreciation / amortization	<u>(5,963,741)</u>	<u>(430,390)</u>	<u>304,404</u>	<u>(6,089,727)</u>
Net capital assets being depreciated / amortized	<u>11,165,108</u>	<u>1,849,883</u>	<u>50,720</u>	<u>12,964,271</u>
Total governmental activities capital assets, net as reported in the statement of net position	<u>\$ 12,440,287</u>	<u>\$ 3,342,161</u>	<u>\$ 2,271,842</u>	<u>\$ 13,510,606</u>

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities

General government	\$ 175,983
Public safety	61,338
Public works, which includes the depreciation of infrastructure	188,072
Culture, recreation and education	<u>4,997</u>
Total governmental activities depreciation / amortization expense	<u>\$ 430,390</u>

Village of Thiensville

Notes to Financial Statements

December 31, 2025

	<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	\$ 102,111	\$ 193,991	\$ 279,220	\$ 16,882
Total capital assets not being depreciated / amortized	<u>102,111</u>	<u>193,991</u>	<u>279,220</u>	<u>16,882</u>
Capital assets being depreciated / amortized:				
Structures and improvements	755,270	-	-	755,270
Sewer collection system	6,242,905	279,221	23,244	6,498,882
Machinery and equipment	754,896	-	-	754,896
Furniture and fixture	78,050	-	-	78,050
Vehicles	49,193	47,317	-	96,510
Intangible asset	<u>100,618</u>	<u>16,500</u>	<u>11,176</u>	<u>105,942</u>
Total capital assets being depreciated / amortized	<u>7,980,932</u>	<u>343,038</u>	<u>34,420</u>	<u>8,289,550</u>
Total capital assets	<u>8,083,043</u>	<u>537,029</u>	<u>313,640</u>	<u>8,306,432</u>
Less accumulated depreciation / amortization for:				
Structures and improvements	(482,763)	(15,105)	-	(497,868)
Sewer collection system	(1,562,450)	(57,961)	23,244	(1,597,167)
Machinery and equipment	(575,579)	(12,527)	-	(588,106)
Furniture and fixture	(75,202)	(1,899)	-	(77,101)
Vehicles	(49,193)	(2,366)	-	(51,559)
Intangible asset	<u>(100,381)</u>	<u>(7,153)</u>	<u>11,176</u>	<u>(96,358)</u>
Total accumulated depreciation / amortization	<u>(2,845,568)</u>	<u>(97,011)</u>	<u>34,420</u>	<u>(2,908,159)</u>
Net capital assets being depreciated / amortized	<u>5,135,364</u>	<u>246,027</u>	<u>-</u>	<u>5,381,391</u>
Business-type activities capital assets, net as reported in the statement of net position	<u>\$ 5,237,475</u>	<u>\$ 440,018</u>	<u>\$ 279,220</u>	<u>\$ 5,398,273</u>

Depreciation / amortization expense was charged to functions as follows:

Business-Type Activities

Sewer	<u>\$ 97,011</u>
Total business-type activities, net as reported in the statement of net position expense	<u>\$ 97,011</u>

Village of Thiensville

Notes to Financial Statements

December 31, 2025

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:

Receivable Fund	Payable Fund	Amount
General Fund	Capital Projects, Capital Improvements	\$ 497,051
	Special Revenue, Stormwater	
General Fund	Management	36,546
Capital Projects, Capital Improvements	Special Revenue, Park Improvement	208,000
	Special Revenue, Stormwater	
Capital Projects, Capital Improvement	Management	483,495
Sewer Fund	General Fund	<u>17,672</u>
Total, fund financial statements		1,242,764
Less fund eliminations		<u>(1,225,092)</u>
Total internal balances, government-wide statement of net position		<u>\$ 17,672</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:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
General Fund	Special Revenue, Tax Incremental District #2 Fund	\$ <u>731,892</u>	\$ 731,892
Total, fund financial statements		<u>\$ 731,892</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, 2025

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>
Special Revenue, Tax Incremental District #2 Fund	General Fund	\$ 329,930	Finance debt service
Capital Project, Capital Improvement Fund	Special Revenue Fund, Stormwater Management Fund	489,745	Finance project costs
Capital Project, Capital Improvement Fund	Special Revenue, Park Improvement Fund	<u>670,700</u>	Finance project costs
Total, fund financial statements		1,490,375	
Less fund eliminations		<u>(1,490,375)</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, 2025, 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 bonds	\$ 4,390,000	\$ -	\$ 195,000	\$ 4,195,000	\$ 195,000
(Discounts)/Premiums	<u>58,951</u>	<u>-</u>	<u>3,519</u>	<u>55,432</u>	<u>-</u>
Total bonds payable	<u>4,448,951</u>	<u>-</u>	<u>198,519</u>	<u>4,250,432</u>	<u>195,000</u>
Other liabilities:					
Accumulated compensatory time*	7,444	-	7,444	-	-
Accumulated sick pay*	120,578	17,593	-	138,171	-
Accumulated vacation time*	22,706	-	22,706	-	-
Paid annuitant sick leave*	<u>9,273</u>	<u>-</u>	<u>9,273</u>	<u>-</u>	<u>-</u>
Total other liabilities	<u>160,001</u>	<u>17,593</u>	<u>39,423</u>	<u>138,171</u>	<u>-</u>
Total governmental activities long- term liabilities	<u>\$ 4,608,952</u>	<u>\$ 17,593</u>	<u>\$ 237,942</u>	<u>\$ 4,388,603</u>	<u>\$ 195,000</u>

*The change in the compensated absences liability is presented as a net change

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, 2025, was \$29,572,375. Total general obligation debt outstanding at year end was \$4,195,000.

Village of Thiensville

Notes to Financial Statements
December 31, 2025

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 Special Revenue, Tax Incremental District No. 2 Fund..

<u>Governmental Activities</u>					Balance December 31, 2025
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	
G.O. Corporate Purpose Bonds	03/30/2022	10/01/2041	3.00-3.25%	\$ 4,390,000	\$ 4,195,000
Total governmental activities, general obligation debt					<u>\$ 4,195,000</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities General Obligation Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 195,000	\$ 129,080
2027	195,000	123,230
2028	195,000	117,380
2029	195,000	111,530
2030	195,000	105,680
2031-2035	975,000	440,650
2036-2040	1,800,000	261,998
2041	<u>445,000</u>	<u>14,462</u>
Total	<u>\$ 4,195,000</u>	<u>\$ 1,304,010</u>

Lease Disclosures

Lessor - Lease Receivables

<u>Governmental Activities</u>				Receivable Balance December 31, 2025
<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%	\$ 770,107
Total governmental activities				<u>\$ 770,107</u>

Village of Thiensville

Notes to Financial Statements
December 31, 2025

Future minimum lease payments are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 22,778	\$ 25,621
2027	24,956	24,411
2028	27,177	23,177
2029	29,443	21,918
2030	31,754	20,634
2031-2035	195,091	82,993
2036-2040	260,214	46,813
2041-2043	178,694	9,172
Total	<u>\$ 770,107</u>	<u>\$ 254,739</u>

The Village recognized \$20,643 of lease revenue during the fiscal year.

The Village recognized \$26,807 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, 2025, includes the following:

Governmental Activities

Invested in capital assets:

Land	\$ 416,177
Construction in progress	70,036
Intangible assets	12,925
Other assets not being depreciated	47,197
Other capital assets, net of accumulated depreciation/amortization	12,964,271
Less long-term debt outstanding	(4,195,000)
Less unamortized debt premium	<u>(55,432)</u>
Total invested in capital assets	<u>\$ 9,260,174</u>

Village of Thiensville

Notes to Financial Statements
December 31, 2025

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2025, include the following:

	General Fund	Special Revenue Fund - Tax Incremental District #2	Special Revenue Fund- Stormwater Management Fund	Capital Projects Fund - Capital Improvement Fund	Nonmajor Governmental Funds	Total
Fund Balances						
Nonspendable:						
Prepaid items	\$ 85,124	\$ 765	\$ 314	\$ 3,086	\$ -	\$ 89,289
Inventories	3,100	-	-	-	-	3,100
Advances to other funds	731,892	-	-	-	-	731,892
Delinquent personal property taxes	8,258	-	-	-	-	8,258
Subtotal	<u>828,374</u>	<u>765</u>	<u>314</u>	<u>3,086</u>	<u>-</u>	<u>832,539</u>
Restricted for:						
Park improvements	-	-	-	-	2,500	2,500
Committed to:						
Accrued compensated absences	138,171	-	-	-	-	138,171
Assigned to:						
Budget appropriations	100,000	-	-	-	-	100,000
Unassigned (deficit)	<u>138,283</u>	<u>(747,662)</u>	<u>(522,366)</u>	<u>(2,166)</u>	<u>(196,261)</u>	<u>(1,330,172)</u>
Total fund balances (deficit)	<u>\$ 1,204,828</u>	<u>\$ (746,897)</u>	<u>\$ (522,052)</u>	<u>\$ 920</u>	<u>\$ (193,761)</u>	<u>\$ (256,962)</u>
Business-Type Activities						
Net investment in capital assets:						
Construction in progress					\$ 16,882	
Other capital assets, net of accumulated depreciation					<u>5,381,391</u>	
Total net investment in capital assets					<u>\$ 5,398,273</u>	

Village of Thiensville

Notes to Financial Statements
December 31, 2025

Accounting Changes

Changes to or Within the Financial Reporting Entity (See Adjustments Below)

The Stormwater Management Special Revenue Fund, previously reported as a nonmajor fund, is reported as a major fund for fiscal year 2025.

Adjustments to Beginning Balances

During fiscal year 2025, changes to or within the financial reporting entity resulted in adjustments to beginning fund balance (deficit) as follows:

	December 31, 2024 as Previously Reported	Change to or Within the Financial Reporting Entity	December 31, 2024 as Adjusted
Governmental Funds			
Major funds:			
General Fund	\$ 1,531,573	\$ -	\$ 1,531,573
Tax Incremental District #2 Special Revenue Fund	(493,963)	-	(493,963)
Stormwater Management Special Revenue Fund	-	(45,349)	(45,349)
Capital Improvement Capital Projects Fund	256,600	-	256,600
Nonmajor funds	300,032	45,349	345,381
Total governmental funds	<u>\$ 1,594,242</u>	<u>\$ -</u>	<u>\$ 1,594,242</u>

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.

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:

Year	Core Fund Adjustment %	Variable Fund Adjustment %
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)
2024	3.6	15.0

Village of Thiensville

Notes to Financial Statements

December 31, 2025

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 \$133,557 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2025 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.90 %	6.90 %
Protective with Social Security	6.90	14.30
Protective without Social Security	6.90	19.10

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

At December 31, 2025, the Village reported a liability of \$160,835 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. 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, 2024, the Village's proportion was 0.00978814%, which was a decrease of 0.00004587% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Village recognized pension expense of \$196,037.

At December 31, 2025, 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	\$ 499,482	\$ 469,357
Changes in assumptions	47,722	-
Net differences between projected and actual earnings on pension plan investments	244,398	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,284	5,525
Employer contributions subsequent to the measurement date	<u>152,777</u>	<u>-</u>
Total	<u>\$ 945,663</u>	<u>\$ 474,882</u>

Village of Thiensville

Notes to Financial Statements

December 31, 2025

\$152,777 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, 2026. 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)
2026	\$ 94,110
2027	331,855
2028	(82,483)
2029	(25,478)

Actuarial Assumptions

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

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023 Published November 19, 2024
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% - 5.7%
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. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

Village of Thiensville

Notes to Financial Statements

December 31, 2025

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including seniority (merit) and separation rates. The Total Pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

Long-Term Expected Return on Plan Assets

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

Asset Allocation Targets and Expected Returns* as of December 31, 2024			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Private Equity/Debt	20	9.5	6.7
Leverage***	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
Variable Fund Asset			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

* *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: 2.6%*

*** *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%.*

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 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.). 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:

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
Village's proportionate share of the net pension liability (asset)	\$ 1,508,845	\$ 160,835	\$ (796,887)

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, 2025, the Village reported a payable to the pension plan \$22,523 which represents contractually required contributions outstanding as of the end of the year.

Risk Management

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

Commitments and Contingencies

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

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

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

The Village has active construction projects as of December 31, 2025. 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 \$113,676 in 2025.

Financial information of the Library as of December 31, 2025 is available within 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, 2025

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

Municipality	% Exp Paid
City of West Bend	19.25 %
City of Mequon	14.62
City of Hartford	12.22
Village of Germantown	8.86
Village of Slinger	8.61
City of Port Washington	6.80
Village of Jackson	5.45
Village of Saukville	4.93
Town of Trenton	4.54
Village of Grafton	4.36
City of Cedarburg	2.90
Village of Kewaskum	2.88
Village of Thiensville	2.45
Village of Newburg	1.04
Town of Hartford	0.61
Village of Fredonia	0.48
Total	<u>100.00 %</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, 2025 is available directly from the municipal court in West Bend, Wisconsin.

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

Subsequent Event

On April 9, 2026 the Village issued general obligation promissory notes in the amount of \$1,575,000 with an interest rate of 3.785%. A portion of the proceeds will be used for capital improvement projects, including road programs. The remaining portion will be for professional and financing fees.

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*
- Statement No. 105, *Subsequent Events*

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 2,379,732	\$ 2,379,732	\$ 2,379,732	\$ -
Intergovernmental	410,832	410,832	414,198	3,366
Licenses and permits	161,425	161,425	116,430	(44,995)
Fines, forfeitures and penalties	40,000	40,000	21,975	(18,025)
Public charges for services	66,425	66,425	57,129	(9,296)
Intergovernmental charges for services	63,500	63,500	50,545	(12,955)
Investment income	100,000	100,000	86,918	(13,082)
Miscellaneous revenues	25,000	25,000	24,411	(589)
Total revenues	<u>3,246,914</u>	<u>3,246,914</u>	<u>3,151,338</u>	<u>(95,576)</u>
Expenditures				
Current:				
General government	577,464	577,464	495,233	82,231
Public safety	1,632,128	1,632,128	1,529,840	102,288
Public works	752,231	752,231	806,262	(54,031)
Health and human services	2,000	2,000	2,000	-
Culture, recreation and education	293,161	293,161	314,818	(21,657)
Total expenditures	<u>3,256,984</u>	<u>3,256,984</u>	<u>3,148,153</u>	<u>108,831</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,070)</u>	<u>(10,070)</u>	<u>3,185</u>	<u>13,255</u>
Other Financing Uses				
Transfers out	<u>(329,930)</u>	<u>(329,930)</u>	<u>(329,930)</u>	<u>-</u>
Total other financing uses	<u>(329,930)</u>	<u>(329,930)</u>	<u>(329,930)</u>	<u>-</u>
Net change in fund balance	<u>\$ (340,000)</u>	<u>\$ (340,000)</u>	<u>(326,745)</u>	<u>\$ 13,255</u>
Fund Balance, Beginning			<u>1,531,573</u>	
Fund Balance, Ending			<u>\$ 1,204,828</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues			
Investment income	\$ 12,000	\$ 1,878	\$ (10,122)
Total revenues	<u>12,000</u>	<u>1,878</u>	<u>(10,122)</u>
Expenditures			
Current:			
General government	6,650	8,221	(1,571)
Conservation and development	62,811	246,956	(184,145)
Debt service:			
Principal	195,000	195,000	-
Interest and fiscal charges	<u>135,780</u>	<u>135,330</u>	<u>450</u>
Total expenditures	<u>400,241</u>	<u>585,507</u>	<u>(185,266)</u>
Deficiency of revenues under expenditures	<u>(388,241)</u>	<u>(583,629)</u>	<u>(195,388)</u>
Other Financing Sources			
Transfers in	<u>329,930</u>	<u>329,930</u>	<u>-</u>
Total other financing sources	<u>329,930</u>	<u>329,930</u>	<u>-</u>
Net change in fund balance	<u>\$ (58,311)</u>	<u>(253,699)</u>	<u>\$ (195,388)</u>
Fund Balance (Deficit), Beginning		<u>(493,963)</u>	
Fund Balance (Deficit), Ending		<u>\$ (747,662)</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 - Stormwater Management Fund
Year Ended December 31, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues			
Taxes	\$ 52,000	\$ 52,000	\$ -
Intergovernmental	<u>638,767</u>	<u>6,250</u>	<u>(632,517)</u>
Total revenues	<u>690,767</u>	<u>58,250</u>	<u>(632,517)</u>
Expenditures			
Current:			
General government	1,000	342	658
Public works	21,190	25,709	(4,519)
Capital outlay:			
Capital outlay	<u>21,500</u>	<u>19,157</u>	<u>2,343</u>
Total expenditures	<u>43,690</u>	<u>45,208</u>	<u>(1,518)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>647,077</u>	<u>13,042</u>	<u>(634,035)</u>
Other Financing Uses			
Transfers out	<u>(686,767)</u>	<u>(489,745)</u>	<u>197,022</u>
Total other financing uses	<u>(686,767)</u>	<u>(489,745)</u>	<u>197,022</u>
Net change in fund balance	<u><u>\$ (39,690)</u></u>	<u>(476,703)</u>	<u><u>\$ (437,013)</u></u>
Fund Balance (Deficit), Beginning		<u>(45,349)</u>	
Fund Balance (Deficit), Ending		<u><u>\$ (522,052)</u></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, 2025

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
12/31/15	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%
12/31/24	0.00978814%	160,835	1,286,096	12.51%	98.79%

Schedule of Employer Contributions - Wisconsin Retirement System

Year Ended December 31, 2025

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
12/31/16	\$ 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%
12/31/25	152,777	152,777	-	1,415,371	10.79%

See notes to required supplementary information

Village of Thiensville

Notes to Required Supplementary Information
Year Ended December 31, 2025

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 - Budget and Actual -
General Fund
Year Ended December 31, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Taxes				
General property taxes	\$ 2,379,732	\$ 2,379,732	\$ 2,379,732	\$ -
Intergovernmental Revenues				
State shared revenues	164,952	164,952	164,952	-
Fire insurance tax (2% fire dues)	18,915	18,915	21,024	2,109
Exempt computer aid	4,179	4,179	4,179	-
State aid, law enforcement improvement	1,120	1,120	2,560	1,440
State transportation	202,665	202,665	202,488	(177)
State aid, recycling	9,530	9,530	9,524	(6)
Other	9,471	9,471	9,471	-
Total intergovernmental revenues	<u>410,832</u>	<u>410,832</u>	<u>414,198</u>	<u>3,366</u>
Licenses and Permits				
Liquor and malt beverage licenses	9,500	9,500	7,275	(2,225)
Cigarette licenses	200	200	200	-
Cable and cell tower	66,325	66,325	35,637	(30,688)
Dog and cat licenses	2,200	2,200	1,322	(878)
Other nonbusiness licenses	700	700	280	(420)
Building permits	50,000	50,000	53,247	3,247
Electrical permits	15,000	15,000	9,838	(5,162)
Plumbing permits	15,000	15,000	8,025	(6,975)
Other permits	2,500	2,500	606	(1,894)
Total licenses and permits	<u>161,425</u>	<u>161,425</u>	<u>116,430</u>	<u>(44,995)</u>
Fines, Forfeitures and Penalties				
Court penalties and costs	25,000	25,000	10,994	(14,006)
Parking violations	15,000	15,000	10,981	(4,019)
Total fines, forfeitures and penalties	<u>40,000</u>	<u>40,000</u>	<u>21,975</u>	<u>(18,025)</u>
Public Charges for Services				
Municipal center fees	3,500	3,500	3,125	(375)
Law enforcement fees	2,500	2,500	1,626	(874)
Dumpster service fees	24,500	24,500	23,285	(1,215)
Softball sponsor fees	1,500	1,500	1,500	-
Park fees	9,000	9,000	6,470	(2,530)
Other public charges for services	25,425	25,425	21,123	(4,302)
Total public charges for services	<u>66,425</u>	<u>66,425</u>	<u>57,129</u>	<u>(9,296)</u>
Intergovernmental Charges for Services				
Administrative charge to sewer utility	40,000	40,000	40,000	-
Local, other services	15,000	15,000	2,045	(12,955)
Fiscal agent fees	8,500	8,500	8,500	-
Total intergovernmental charges for services	<u>63,500</u>	<u>63,500</u>	<u>50,545</u>	<u>(12,955)</u>

Village of Thiensville

Detailed Schedule of Revenues - Budget and Actual -

General Fund

Year Ended December 31, 2025

	<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	\$ 60,111	\$ (39,889)
Interest on lease receivable	<u>-</u>	<u>-</u>	<u>26,807</u>	<u>26,807</u>
Total investment income	<u>100,000</u>	<u>100,000</u>	<u>86,918</u>	<u>(13,082)</u>
Miscellaneous Revenue				
Donations	-	-	3,394	3,394
Other miscellaneous revenue	<u>25,000</u>	<u>25,000</u>	<u>21,017</u>	<u>(3,983)</u>
Total miscellaneous revenue	<u>25,000</u>	<u>25,000</u>	<u>24,411</u>	<u>(589)</u>
Total revenues	<u>\$ 3,246,914</u>	<u>\$ 3,246,914</u>	<u>\$ 3,151,338</u>	<u>\$ (95,576)</u>

Village of Thiensville

Detailed Schedule of Expenditures - Budget and Actual -
General Fund
Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget
General Government				
Village Board	\$ 37,030	\$ 37,030	\$ 34,428	\$ 2,602
Legal	11,500	11,500	8,001	3,499
Village administration	294,302	294,302	316,024	(21,722)
Elections	6,000	6,000	4,767	1,233
Village assessor	7,000	7,000	7,000	-
Special accounting and audit	22,700	22,700	29,852	(7,152)
Property and liability insurance	94,607	94,607	82,657	11,950
Other general government	4,325	4,325	12,504	(8,179)
Contingency	100,000	100,000	-	100,000
Total general government	577,464	577,464	495,233	82,231
Public Safety				
Police department	1,295,014	1,295,014	1,180,675	114,339
Fire department	291,614	291,614	294,805	(3,191)
Inspection	45,500	45,500	54,360	(8,860)
Total public safety	1,632,128	1,632,128	1,529,840	102,288
Public Works				
Department of Public Works	574,531	574,531	593,089	(18,558)
Engineering	6,000	6,000	10,732	(4,732)
Tree and brush control	1,200	1,200	391	809
Snow and ice removal	29,000	29,000	40,531	(11,531)
Street lighting	25,000	25,000	30,582	(5,582)
Planning services	9,500	9,500	24,888	(15,388)
Sanitary landfill	50,000	50,000	57,008	(7,008)
Recycling	57,000	57,000	49,041	7,959
Total public works	752,231	752,231	806,262	(54,031)
Health and Human Services				
Family Service of Ozaukee	2,000	2,000	2,000	-
Culture, Recreation and Education				
Weyenberg Library	113,676	113,676	113,676	-
Thiensville Business Association	5,000	5,000	5,000	-
Parks	156,485	156,485	177,192	(20,707)
Celebrations, July 4th activity	18,000	18,000	18,950	(950)
Total culture, recreation and education	293,161	293,161	314,818	(21,657)
Other Financing Uses				
Transfers out	329,930	329,930	329,930	-
Total expenditures and other financing uses	\$ 3,586,914	\$ 3,586,914	\$ 3,478,083	\$ 108,831

Village of Thiensville

Combining Balance Sheet -
Nonmajor Governmental Fund
December 31, 2025

	Special Revenue Fund	Total Nonmajor Governmental Fund
	Park Improvement Fund	
Assets		
Cash and investments	\$ 11,489	\$ 11,489
Receivables:		
Accounts (net)	<u>211,750</u>	<u>211,750</u>
Total assets	<u><u>\$ 223,239</u></u>	<u><u>\$ 223,239</u></u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)		
Liabilities		
Due to other funds	<u>\$ 208,000</u>	<u>\$ 208,000</u>
Total liabilities	<u>208,000</u>	<u>208,000</u>
Deferred Inflows of Resources		
Unavailable revenues	<u>208,000</u>	<u>208,000</u>
Total deferred inflows of resources	<u>208,000</u>	<u>208,000</u>
Fund Balances (Deficit)		
Restricted	2,500	2,500
Unassigned (deficit)	<u>(195,261)</u>	<u>(195,261)</u>
Total fund balances (deficit)	<u>(192,761)</u>	<u>(192,761)</u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 223,239</u></u>	<u><u>\$ 223,239</u></u>

Village of Thiensville

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Fund
Year Ended December 31, 2025

	Special Revenue Funds		
		(Previous Year Nonmajor Fund)	
	Park Improvement Fund	Stormwater Management Fund	Total Nonmajor Governmental Fund
Revenues			
Public charges for services	\$ 9,750	\$ -	\$ 9,750
Investment income	8,583	-	8,583
Miscellaneous revenues	<u>166,352</u>	<u>-</u>	<u>166,352</u>
Total revenues	<u>184,685</u>	<u>-</u>	<u>184,685</u>
Expenditures			
Current:			
Culture, recreation and education	<u>52,127</u>	<u>-</u>	<u>52,127</u>
Total expenditures	<u>52,127</u>	<u>-</u>	<u>52,127</u>
Excess of revenues over expenditures	<u>132,558</u>	<u>-</u>	<u>132,558</u>
Other Financing Sources (Uses)			
Transfers out	<u>(670,700)</u>	<u>-</u>	<u>(670,700)</u>
Total other financing sources (uses)	<u>(670,700)</u>	<u>-</u>	<u>(670,700)</u>
Net change in fund balances	<u>(538,142)</u>	<u>-</u>	<u>(538,142)</u>
Fund Balances (Deficit), Beginning	345,381	(45,349)	300,032
Accounting changes (see note disclosure)	-	45,349	45,349
Fund Balances, Beginning, as Adjusted	<u>345,381</u>	<u>-</u>	<u>345,381</u>
Fund Balances (Deficit), Ending	<u><u>\$ (192,761)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (192,761)</u></u>

Village of Thiensville

Combining Statement of Fiduciary Net Position - Custodial Funds

December 31, 2025

	Tax Collection Fund	Frank L. Weyenberg Library of Mequon-Thiensville		
		Library Operations	Library Grants	Total
Assets				
Cash and investments	\$ 4,215,472	\$ 213,863	\$ 73,777	\$ 4,503,112
Receivables:				
Tax roll receivable	1,000,471	-	-	1,000,471
Accounts receivable (net)	-	20,895	-	20,895
Prepaid items	-	20,270	-	20,270
Total assets	5,215,943	255,028	73,777	5,544,748
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Accounts payable	-	20,695	-	20,695
Accrued liabilities	-	22,390	-	22,390
Due to other governments	5,215,943	-	-	5,215,943
Total liabilities	5,215,943	43,085	-	5,259,028
Deferred Inflows of Resources				
Unavailable revenue	-	20,895	-	20,895
Net Position				
Restricted for Library	\$ -	\$ 191,048	\$ 73,777	\$ 264,825

Village of Thiensville

Combining Statement of Changes in Fiduciary Net Position - Custodial Funds

Year Ended December 31, 2025

	Tax Collection Fund	Frank L. Weyenberg Library of Mequon-Thiensville		Total
		Library Operations	Library Grants	
Additions				
Tax collections	\$ 3,451,113	\$ -	\$ -	\$ 3,451,113
Intergovernmental	-	1,305,325	-	1,305,325
Fines and fees	-	12,619	-	12,619
Investment income	-	14,770	-	14,770
Gifts and grants	-	4,943	7,734	12,677
Miscellaneous	-	47,737	-	47,737
Total additions	3,451,113	1,385,394	7,734	4,844,241
Deductions				
Payments to overlying districts	3,451,113	-	-	3,451,113
Library operating expenditures	-	1,288,067	9,054	1,297,121
Library capital outlay	-	119,887	-	119,887
Total deductions	3,451,113	1,407,954	9,054	4,868,121
Change in net position	-	(22,560)	(1,320)	(23,880)
Net Position, Beginning	-	213,608	75,097	288,705
Net Position, Ending	\$ -	\$ 191,048	\$ 73,777	\$ 264,825

Village of Thiensville

Statement of Net Position

Frank L. Weyenberg Library of Mequon-Thiensville

December 31, 2025

	Governmental Activities
Assets and Deferred Outflows of Resources	
Assets	
Cash and investments	\$ 287,640
Accounts receivable (net)	20,895
Prepaid items	20,270
Capital assets, net of depreciation	<u>2,592,624</u>
Total assets	<u>2,921,429</u>
Deferred Outflows of Resources	
Deferred outflows related to OPEB	15,369
Deferred outflows related to pension	<u>286,591</u>
Total deferred outflows of resources	<u>301,960</u>
Liabilities, Deferred Inflows of Resources and Net Position	
Current Liabilities	
Accounts payable	20,695
Accrued liabilities	<u>22,390</u>
Total current liabilities	<u>43,085</u>
Noncurrent Liabilities	
Compensated absences	16,971
Net pension liability	49,312
Net OPEB liability	<u>36,157</u>
Total noncurrent liabilities	<u>102,440</u>
Total liabilities	<u>145,525</u>
Deferred Inflows of Resources	
Deferred inflows related to OPEB	24,040
Deferred inflows related to pension	<u>143,909</u>
Total deferred inflows of resources	<u>167,949</u>
Net Position	
Investment in capital assets	2,592,624
Restricted for library	<u>317,291</u>
Total net position	<u><u>\$ 2,909,915</u></u>

Village of Thiensville

Statement of Activities

Frank L. Weyenberg Library of Mequon-Thiensville

Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Library services	\$ 1,452,605	\$ 14,347	\$ 1,299,498	\$ 18,504	\$ (120,256)
	General Revenues				
	Investment income				14,770
	Miscellaneous				47,737
	Total general revenues				62,507
	Change in net position				(57,749)
	Net Position, Beginning				2,967,664
	Net Position, Ending				\$ 2,909,915

Village of Thiensville

Balance Sheet - Governmental Funds

Frank L. Weyenberg Library of Mequon-Thiensville

December 31, 2025

	Library Operations	Library Grants	Total
Assets			
Cash and investments	\$ 213,863	\$ 73,777	\$ 287,640
Accounts receivable (net)	20,895	-	20,895
Prepaid items	20,270	-	20,270
Total assets	<u>\$ 255,028</u>	<u>\$ 73,777</u>	<u>\$ 328,805</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 20,695	\$ -	\$ 20,695
Accrued liabilities	22,390	-	22,390
Total liabilities	<u>43,085</u>	<u>-</u>	<u>43,085</u>
Deferred Inflows of Resources			
Unavailable revenue	<u>20,895</u>	<u>-</u>	<u>20,895</u>
Fund Balances			
Restricted for gifts and grants	-	73,777	73,777
Unassigned	<u>191,048</u>	<u>-</u>	<u>191,048</u>
Total fund balances	<u>191,048</u>	<u>73,777</u>	<u>264,825</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 255,028</u>	<u>\$ 73,777</u>	<u>\$ 328,805</u>
Total governmental fund balance			\$ 264,825

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.	2,592,624
The net pension liability does not relate to current financial resources and is not reported in the governmental funds.	(49,312)
The net OPEB liability does not relate to current financial resources and is not reported in the governmental funds.	(36,157)
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.	20,895
Deferred outflows of resources related to pension do not relate to current financial resources and are not reported in the governmental funds.	286,591
Deferred inflows of resources related to pension do not relate to current financial resources and are not reported in the governmental funds.	(143,909)
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	15,369
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	(24,040)
Some liabilities are not due and payable in the current period and therefore are not reported in the funds, compensated absences	<u>(16,971)</u>

Net Position of Governmental Activities

\$ 2,909,915

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, 2025

	Library Operations	Library Grants	Total Library	Budgeted Amounts		Variance With Final Budget
				Original	Final	
Revenues						
Intergovernmental revenues:						
City of Mequon	\$ 1,150,000	\$ -	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ -
Village of Thiensville	113,676	-	113,676	113,676	113,676	-
County reimbursements	23,145	-	23,145	23,145	23,145	-
American Rescue Plan Act grant	18,504	-	18,504	-	18,504	-
Fines and fees	12,619	-	12,619	20,000	20,000	(7,381)
Investment income	14,770	-	14,770	14,000	14,000	770
Gift and grants	4,943	7,734	12,677	-	-	12,677
Miscellaneous	47,737	-	47,737	15,500	44,500	3,237
Total revenues	1,385,394	7,734	1,393,128	1,336,321	1,383,825	9,303
Expenditures						
Current:						
Library service:						
Staffing	900,050	-	900,050	929,209	884,509	(15,541)
Administration	97,354	-	97,354	106,379	103,379	6,025
Program and collection	134,644	-	134,644	152,000	139,000	4,356
Building	156,019	-	156,019	160,676	160,676	4,657
Gifts and grants	-	9,054	9,054	-	-	(9,054)
Capital outlay	119,887	-	119,887	8,057	120,010	123
Total expenditures	1,407,954	9,054	1,417,008	1,356,321	1,407,574	(9,434)
Net change in fund balance	(22,560)	(1,320)	(23,880)	\$ (20,000)	\$ (23,749)	\$ (131)
Fund Balance, Beginning	213,608	75,097	288,705			
Fund Balance, Ending	\$ 191,048	\$ 73,777	\$ 264,825			

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, 2025

Net Change in Fund Balances, Total Governmental Fund	\$	(23,880)
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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	119,887
Some items reported as operating expenditures in the fund financial statements but are capitalized in the government-wide financial statements	83,169
Depreciation is reported in the government-wide statements	(215,131)

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	1,728
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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	4,324
Net pension asset	(3,245)
Deferred outflows of resources related to pension	(123,896)
Deferred inflows of resources related to pension	102,118
Deferred outflows of resources related to OPEB, LRLIF	(3,534)
Deferred inflows of resources related to OPEB, LRLIF	(4,072)
Compensated absences	4,783

Change in Net Position of Governmental Activities	\$	(57,749)
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Reporting and insights from 2025 audit:

Village of Thiensville

December 31, 2025

Executive summary

May 14, 2026

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, 2025, and have issued our report thereon dated May 14, 2026. 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.

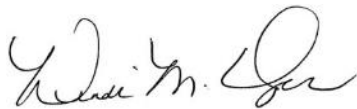
Additionally, we have included information on key risk areas the Village of Thiensville should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

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. NONATTEST SERVICES ARE PROVIDED BY BAKER TILLY ADVISORY GROUP, LP.

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 Board 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

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 auditors' 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 and OPEB liabilities	Long-term debt
Capital assets including infrastructure	Net position and fund balance	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 deficiency as a material weakness:

- **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 and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles.

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 Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2025. 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
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
Allowance for doubtful accounts (Library)	Evaluation of historical revenues and loss levels with the analysis on collectability of individual amounts	Reasonable in relation to the financial statements as a whole
Net OPEB liability and related deferrals (Library)	Key assumptions set by management with the assistance of a third-party actuary	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
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 Village 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 all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no material misstatements identified.

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 except the excess expenditures over appropriations disclosed in Note 2 of the financial statements.

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 auditors' 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
- Compiled regulatory reports

In addition, as part of the financial statement preparation 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

Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.



Capital project oversight

Public sector capital projects face increasing pressure from cost escalation, supply chain disruption, regulatory complexity and heightened scrutiny around transparency and accountability. Strong planning, governance and controls are critical across the full project life cycle, from feasibility and funding strategy through execution and closeout.

Independent oversight helps chart a clear course from planning to delivery. Our teams work alongside leadership to strengthen governance, establish financial and contractual controls, align funding with project goals, and monitor performance throughout execution, helping projects stay on schedule, within budget, and aligned with community priorities.



Succession planning

An aging workforce, rising retirement rates, and competition for specialized talent make succession planning a fiscal and operational a priority for public sector organizations.

By identifying critical roles, assessing workforce risk, building internal talent pipelines, and integrating succession planning with broader workforce strategies, Baker Tilly helps organizations preserve institutional knowledge and maintain continuity, today, and into the future.



Economic development

Successful economic development depends on disciplined planning, sound financial analysis and coordinated execution. Public sector leaders must balance incentives, infrastructure investment, funding opportunities and stakeholder priorities while maintaining fiscal responsibility.

Baker Tilly's supports local governments with strategic and financial planning, incentive structuring and negotiation, tax increment financing administration, project financing, grant strategy, and economic and fiscal impact analysis. This integrated approach helps leaders move from vision to action, strengthening communities and advancing sustainable, long-term growth.

Management representation letter



VILLAGE OF THIENSVILLE

250 Elm Street
Thiensville, WI 53092-1602

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

May 14, 2026

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

We are providing this letter in connection with your audit of the financial statements of the Village of Thiensville as of December 31, 2025 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 material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 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 of Thiensville 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) As part of your audit, you assisted with the preparation of the financial statements. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements.

- 22) We have made all management decisions and performed all management functions in relation to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, as identified in the engagement letter or an addendum to the engagement letter. We have designated Colleen Landisch-Hansen, Village Administrator, an employee with suitable skill, knowledge, and/or experience to oversee the services received. Furthermore, we have established and maintained internal controls, including monitoring activities related to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, and we have evaluated and accept responsibility for the adequacy and results of the nonattest services received.

The nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, are listed below.

- a) Financial statement preparation
- b) Compiled regulatory reports

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

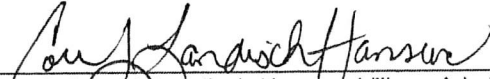
- 23) The Village of Thiensville has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 24) The Village of Thiensville has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 25) 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.
- 26) The financial statements include all fiduciary activities required by GASB No. 84.
- 27) The financial statements properly classify all funds and activities.
- 28) 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.
- 29) 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.
- 30) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 31) 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.
- 32) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 33) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 34) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

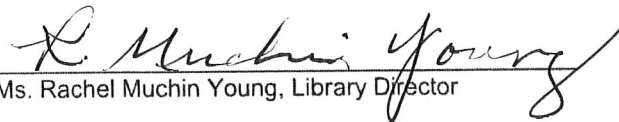
- 35) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 36) Tax-exempt bonds issued have retained their tax-exempt status.
- 37) We have appropriately 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.
- 38) 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.
- 39) 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.
- 40) 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.
- 41) We have evaluated our ongoing operations and determined there are no concentrations or constraints meeting the requirements for disclosure under GASB Statement No. 102.
- 42) 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.

- 43) We assume responsibility for, and agree with the information provided by the Department of Employee Trust Funds for the Local Retiree Life Insurance program as audited by the Legislative Audit Bureau relating to the net OPEB 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.

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

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Accounting changes relevant to the Village of Thiensville

Future accounting standards update

GASB statement number	Description	Potentially impacts you	Effective date
103	Financial reporting model improvements	✓	12/31/26
104	Disclosure of certain capital assets	✓	12/31/26
105	Subsequent events	✓	12/31/27

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

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.

Revisions to disclosures for certain capital assets

Governments are required to provide information on capital assets in the footnotes to the financial statements as outlined in GASB Statement No. 34. Recent standards have impacted the accounting and reporting for capital assets and as a result GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* to provide enhanced disclosures for certain capital assets, including

- (a) Lease assets reported under Statement No. 87, intangible right-to-use assets reported under Statement No. 94 and subscription assets reported under Statement No. 96 should all be disclosed separately, and by major class of underlying asset. In addition, if there are any other intangible assets reported they should also be disclosed separately.
- (b) Capital assets that are held for sale should have the ending balance with separate disclosure for historical cost and related accumulated depreciation as well as any outstanding debt for which the asset is pledged as collateral disclosed by major class of asset. Assets held for sale are defined as those for which the government has decided to pursue the sale, and it is probable that the sale will be finalized within one year of the financial statement date.

While these changes are focused on footnote disclosures it is important to plan ahead to ensure the required information is available for implementation.

Updated guidance for the financial reporting of subsequent events

GASB Statement No. 105, *Subsequent Events*, which supersedes GASB Statement No. 56, is intended to enhance consistency in the application of requirements for subsequent events.

The Statement defines subsequent events as transactions or other events that occur after year end but before the date the financial statements are available to be issued. The date the financial statements are available to be issued is the date at which (a) the financial statements are complete in a form and format that complies with generally accepted accounting principles (GAAP) and (b) approvals necessary for issuance have been obtained, or typically the opinion date. The definition of subsequent events in this Statement modifies the subsequent events time frame throughout the GASB literature.

The Statement also clarifies:

- The different types of subsequent events (recognized and nonrecognized events)
- When note disclosures are required
- The information that should be included in those note disclosures

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. We anticipate that the Village will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. 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 those charged with governance 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 auditors' 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.

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 2025 audit
 - i. Financial Statement Close Process (Library)
3. Financial highlights
 - a. Governmental Funds

	General Fund	Tax Incremental District #2	Stormwater Management Fund	Capital Improvement Fund	Nonmajor Governmental Funds
Current year activity					
Revenues and other sources	\$ 3,151,338	\$ 331,808	\$ 58,250	\$ 1,373,220	\$ 184,685
Expenditures and other uses	<u>3,478,083</u>	<u>585,507</u>	<u>534,953</u>	<u>1,628,900</u>	<u>722,827</u>
Change in fund balances	<u>\$ (326,745)</u>	<u>\$ (253,699)</u>	<u>\$ (476,703)</u>	<u>\$ (255,680)</u>	<u>\$ (538,142)</u>
Fund Balance					
Nonspendable	\$ 828,374	\$ 765	\$ 314	\$ 3,086	\$ -
Restricted	-	-	-	-	2,500
Committed	138,171	-	-	-	-
Assigned	100,000	-	-	-	-
Unassigned (deficit)	<u>138,283</u>	<u>(748,427)</u>	<u>(522,366)</u>	<u>(2,166)</u>	<u>(195,261)</u>
Total	<u>\$ 1,204,828</u>	<u>\$ (747,662)</u>	<u>\$ (522,052)</u>	<u>\$ 920</u>	<u>\$ (192,761)</u>

b. General fund budget

	Final Budget	Actual	Variance: Favorable (unfavorable)
Revenues	\$ 3,246,914	\$ 3,151,338	\$ (95,576)
Expenditures	<u>3,256,984</u>	<u>3,148,153</u>	<u>108,831</u>
Excess (deficiency)	(10,070)	3,185	13,255
Other financing uses	<u>(329,930)</u>	<u>(329,930)</u>	<u>-</u>
Net change in fund balance	<u>\$ (340,000)</u>	<u>\$ (326,745)</u>	<u>\$ 13,255</u>

c. Enterprise Fund

	Sewer Utility
Current year activity	
Operating revenues	\$ 1,143,347
Operating expenses	<u>1,154,449</u>
Operating income	(11,102)
Nonoperating revenue	<u>41,017</u>
 Change in net position	 <u>\$ 29,915</u>
 Unrestricted net position	 <u>\$ 781,118</u>

d. Long-term debt

	Governmental Activities
Other liabilities, including unamortized premiums	\$ 193,603
GO bonds	<u>4,195,000</u>
 Total long-term debt 2025	 <u>\$ 4,388,603</u>
 Total long-term debt 2024	 <u>\$ 4,608,952</u>
 Statutory debt limit (5% of equalized value)	 \$ 29,572,375
 Capacity for additional general obligation debt	 \$ 25,377,375

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

VILLAGE OF THIENSVILLE

RESOLUTION NO. 2026-13

A RESOLUTION APPROVING A WATER SERVICES AGREEMENT BETWEEN THE
VILLAGE OF THIENSVILLE AND THE MEQUON WATER UTILITY FOR THE
ALBERTA SUBDIVISION WATER MAIN REPLACEMENT PROJECT

WHEREAS, the Village of Thiensville ("Village") and the City of Mequon have entered into an Intergovernmental Agreement governing the provision of public water service within the Village; and

WHEREAS, the Alberta Water Trust has voted to discontinue its private water system and convert to public water service provided by the Mequon Water Utility; and

WHEREAS, the Village previously agreed to assist the Alberta Water Trust with the engineering, financing, and implementation of the project, including financing the planning and public improvements through the Village's special assessment process and the issuance of Special Assessment B Bonds; and

WHEREAS, the Village and the Mequon Water Utility desire to enter into a Water Services Agreement establishing their respective responsibilities for the design, construction, transfer, operation, and maintenance of the public water facilities necessary to serve the Alberta Subdivision;

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Thiensville, Ozaukee County, Wisconsin, that the Water Services Agreement between the Village of Thiensville and the Mequon Water Utility, attached hereto and incorporated herein by reference, is hereby approved.

BE IT FURTHER RESOLVED that the Village President and Village Clerk/Administrator are authorized to execute the Water Services Agreement on behalf of the Village.

PASSED AND ADOPTED by the Village Board of the Village of Thiensville, County of Ozaukee, State of Wisconsin on this 20th day of July, 2026.

John R. Rosing, Village President

Colleen Landisch-Hansen, Village Clerk

WATER SERVICES AGREEMENT

This Agreement (the "Agreement") is made by and between Mequon Water Utility ("Water Utility") and The Village of Thiensville ("Village") (collectively, the "Parties," individually, a "Party").

WHEREAS, the Village wishes to obtain public water service from the Water Utility in order to provide water to Alberta Water Trust ("Trust"), which currently provides private water service to the Alberta Subdivision in the Village of Thiensville, Wisconsin (the "Development"); and

WHEREAS, the Village wishes to design, construct mains, valves, fittings and any and all other facilities necessary to deliver water (the "Water Service Facilities") to the curb stop box of each building in the Development; and

WHEREAS, the Village wishes to convey to the Water Utility and the Water Utility wishes to receive from the Village, title to the Water Service Facilities at the time of the connection of the Water Service Facilities to the Water Utility system.

NOW, THEREFORE, in consideration of the mutual promises set forth herein and for other good and valuable consideration, the receipt and sufficiency of which is acknowledged, the Parties hereby agree as follows:

1. Water Utility Obligations. The Water Utility shall have the following obligations under this Agreement with relation to the Water Service Facilities.
 - 1.1. To provide and maintain meter(s) for installation in the Development.
 - 1.2. To provide water service to the Development under rates, rules, regulations and conditions of service on file with the Public Service Commission of Wisconsin ("PSCW") or any successor regulatory agency.
 - 1.3. To maintain the Water Service Facilities in a manner consistent with any and all applicable federal, state, and local statutes, regulations and ordinances.
 - 1.4 To take title to the Water Service Facilities after a final inspection reveals that, at the sole discretion of the Water Utility, the Water Service Facilities meet the Standards as defined in Section 2.1 of this Agreement.
 - 1.4.1 Water Utility shall provide the Village with at least five (5) days prior written notice of Water Utility's intent to take title to the Water Service Facilities. Said notice shall be provided pursuant to Section 10 of this Agreement.
2. Obligations of Village. The obligations of Village under this Agreement are as follows:
 - 2.1 To design and construct the Water Service Facilities in a manner consistent with any and all applicable federal, state and local statutes, regulations and ordinances, and

complying with the current Mequon Water Utility Standards which have been provided to Village. The Village shall obtain and supply copies of lien waivers from all contractors and/or material suppliers performing work or supplying materials on this project before final acceptance of the Water Service Facilities by the Water Utility.

2.2 To transfer title to the Water Services Facilities to the Water Utility upon written request by the Water Utility and to maintain the Water Service Facilities in a manner consistent with any and all applicable federal, state and local statutes, regulations or ordinances prior to the transfer contemplated by this Agreement.

2.3 The Village will pay for all reasonable costs incurred by the Water Utility, or its consultant(s) in the review of the engineering plans, inspection of the construction and/or installation of the Improvements, review of record drawings for City files, and any other costs that may be incurred by the City of Mequon ("City") for this Project including legal fees. The Village will pay these costs within thirty (30) days after being billed by the Water Utility or City. Past due amounts on invoices generated by the Water Utility or City are subject to a one and one-half (1.5) percent per month charge, computed from the date of the original invoice.

3. Rates. Village expressly acknowledges that customer(s) will pay Mequon Water Utility tariff rates currently in effect. These rates are subject to change from time to time, pursuant to approval from the PSCW. A copy of the current tariff is available upon request to the Water Utility.
4. Design of Water Service Facilities. Village shall be responsible for any and all design work associated with the Water Service Facilities and shall obtain approval from the Water Utility and any and all necessary federal, state or local regulatory agencies or governmental authorities.
 - 4.1. Upon the Water Utility approval of the design of the Water Service Facilities, the Water Utility will provide a so-called "Owner Letter" as required by the Wisconsin Department of Natural Resources.
 - 4.2. The Village design was provided two exemptions to the Water Connection Rules by the Mequon Water Utility at the March 10th, 2026 Water Commission Meeting. The Village is exempt from the Requirement to Extend the Water Main Along the Property Lines at 240 Crescent Lane and 609 - 610 Oakwood Drive (Alberta Subdivision). See the attached Mequon Water Utility Staff memo and exhibits A – E for reference
5. Construction of Water Service Facilities. Upon completion of construction, the Water Utility shall have the right to take title to the Water Service Facilities, pending inspection and testing to verify that the Water Service Facilities meet the Standards.
 - 5.1. Inspection during construction and upon the completion of the construction of the Water Service Facilities will be conducted by the Water Utility. The Water Utility inspectors shall notify Village contractor of materials or workmanship which are not in compliance

with the Standards and require correction prior to connection to Mequon water utility system or any transfer of title to the Water Service Facilities to the Water Utility. All other aspects of construction are the sole and complete responsibility of Village, including but not limited to, safety, coordination, construction staking, restoration, erosion control, and pay quantities.

- 5.1.1 The Parties expressly agree that the Water Utility's review of the design plans for the Water Service Facilities and inspection of the construction of the Water Service Facilities shall be done solely for the purpose of determining whether or not the Water Service Facilities meet, or will meet, the Standards. The Parties expressly agree the Water Utility shall not be liable for any costs whatsoever associated with or relating to errors in the design or construction of the Water Service Facilities.
- 5.2. Any deviation from the design plans during construction of the Water Service Facilities shall be approved by the Water Utility in writing before the facilities are constructed.
- 5.3. Village shall pressure test and bacteriologically sample the Water Service Facilities under the direction of the Water Utility. The Water Service Facilities must pass all testing required by the PSCW, the WDNR, or any other applicable federal, state, or local governmental agency testing before the Water Utility accepts transfer of the title for the Water Services Facilities.
6. Right of Further Extension. The Water Utility reserves the right to further extend its water mains from and beyond the water main extension contemplated by this Agreement. Such extension shall be done without cost to Village, unless such extension is constructed at the request of Village.
7. Contingencies. This Agreement shall be contingent upon the Parties obtaining any and all approvals from appropriate federal, state, and local governments and agencies relating to this project.
8. Successors and Assigns. This Agreement shall be binding upon the respective heirs, successors and assigns of the Parties.
9. Force Majeure. Neither Party shall be liable to the other for failure, default or delay in performing any of the obligations set forth in this Agreement reasonably attributable to any cause not within the control of the Party affected in which, by the exercise of due diligence, such Party is unable to prevent or overcome. Should any of the foregoing occur, the Parties agree to proceed with diligence to enable each Party to perform its obligations under this Agreement.
10. Notice. Notice to either party under this Agreement shall not be effective unless sent via by certified United States mail to the following addresses:
 - 10.1. To the Water Utility:

Kristen Lundeen, P. E.
Director of Public Works
City of Mequon
11333 N. Cedarburg Road 60 W
Mequon, WI 53092-1930

10.2. To Village:
Andy LaFond
Director of Public Works
Village of Thiensville
250 Elm Street
Thiensville, WI 53092

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

11. Indemnification. Both Parties shall indemnify, defend, and hold the other Party harmless from any damages, claims or judgments reasonably related to any acts or omissions resulting from the gross negligence or willful misconduct of the Party against whom this indemnification provision is being enforced. Nothing contained within this Agreement is intended to be a waiver or estoppel of the Parties, or their insurer, to rely upon the limitations, defenses, and immunities contained within Wisconsin law, including those contained within Wisconsin Statutes §§ 893.80, 895.52, and 345.05. To the extent that indemnification is available and enforceable, the Parties or its insurer shall not be liable in indemnity or contribution for an amount greater than the limits of liability for municipal claims established by Wisconsin Law.
12. Failure to Enforce. Failure to enforce any provision of this Agreement by either Party shall not be deemed to be a waiver of any other provision of the Agreement.
13. Entire Agreement. This Agreement constitutes the entire Agreement between the Parties. This Agreement may not be modified or altered in any way except by mutual written agreement of the Parties.
14. Governing Law. This Agreement shall be governed and construed under the laws of the State of Wisconsin. The exclusive venue for any cause of action brought in relation to this Agreement shall be Ozaukee County Circuit Court, Port Washington, Wisconsin.

[SIGNATURE PAGE FOLLOWS]

VILLAGE OF THIENSVILLE

John R. Rosing, President

Date: _____

ATTEST:

Colleen Landisch-Hansen,
Village Clerk/Administrator

MEQUON WATER UTILITY

Andrew Nerbun, Mayor

Date: _____

Caroline Fochs, City Clerk

APPROVED AS TO FORM:

Brian C. Sajdak, City Attorney

Sec. 30-88. Outside storage.

General requirements of owners and tenants relating to outside storage on premises are as contained in this section. Unless otherwise stated, all owners and tenants shall comply with the following requirements:

- (1) *Junk and rubbish.* No owner or tenant shall cause or permit the accumulation of building materials, tools and equipment, household goods including furniture and appliances, miscellaneous paraphernalia, rubbish, debris or waste or machinery. No owner or tenant shall cause or permit the accumulation of firewood such as may tend to create a nuisance or to adversely affect the health, general welfare, safety or economic prosperity of the village and specifically of the immediate neighborhood in which it is located, including consideration as to the effect on the established character, quality and physical attractiveness of the area.
- (2) *Motor vehicles.* No owner or tenant shall park, store, leave, or permit the parking, storing, or leaving of any motor vehicle of any kind which is in an unlicensed, abandoned, wrecked, dismantled, inoperative, rusted, junked or partially dismantled condition whether attended or not, upon any public or private property within the village for a period of time in excess of 72 hours in any seven-day period. These provisions shall not apply to automobile sales or repair shops, which may leave such vehicles on private property for up to 30 days, as long as the area in which the vehicles are parked is fully screened from public view. These provisions shall not apply to unlicensed vehicles located on the premises of a new or used automobile sales dealer as long as such vehicles are not wrecked, dismantled, inoperative, junked or partially dismantled and as long as such vehicles are located on the premises for the purpose of being sold.
- (3) *Recreational vehicles.* Except as provided in this section, no boat, wave runner, jet ski, or other personal water craft, snowmobile, camper, motorized recreational vehicle, trail bike, transporting trailer, race car or any other recreational vehicle may be stored outside on a premises.
 - a. *Resident-owned vehicles only.* Any of the foregoing that are stored outside on a premises must be owned by the owner or tenant of the premises.
 - b. *Storage location.* Vehicles stored in the front of the premises may only be parked on the driveway or other paved pad. Vehicles may be parked within the side or rear setback requirements of the zoning district applicable to the subject premises. Subject to (d) vehicles must be located as close as practicable to a permanent structure located on said parcel, and in no event shall be located closer than ten feet to the boundary line of the parcel. Any vehicles which are stored in the side yard of a premises must be located on a concrete, asphalt, brick, or other paved, or hard-packed gravel surface.
 - c. *Storage time limitations.*
 1. Outside storage of the following vehicles is strictly prohibited except during the time periods provided herein. No more than one boat, camper, or transporting trailer may be stored outside during the months of April through October. No more than the number of wave runners, jet skis, other personal water craft, trail bikes, or motorized recreational vehicles which are located on one transporting trailer may be stored outside during the months of April through October. No more than one race car may be stored outside for a period of time not to exceed 72 hours in any seven day time period. For purposes of this section, in no event shall more than four wave runners, jet skis, other personal water craft, motorized recreational vehicles, or snowmobiles be allowed to be stored on one transporting trailer. No more than the number of snowmobiles which are located on one transporting trailer may be stored outside during the months of November through March.

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- d. *Exception for river frontage.* Subject to any other terms or provisions of this ordinance not otherwise to the contrary, storage of a boat, wave runner, jet ski, or other personal water craft shall be allowed at or within ten feet of the ordinary high water mark of a river for any parcel that is abutting a river.
 - e. *Recreational vehicles sales dealer or repair shop.* A recreational vehicle sale or repair shop may leave a vehicle on its premises for up to 30 days as long as the area in which the vehicle is parked is fully screened from public view. These provisions shall not apply to recreational vehicles located on the premises of a licensed sales dealer as long as the vehicles are not wrecked, dismantled, inoperative, junked or partially dismantled and as long as the vehicles are located on the premises for the purpose of being sold.
 - f. *Application of other ordinances.* The conditions set forth in this subsection shall not contravene any other ordinance of this village which can be construed as more restrictive than the terms set forth herein.
- (4) *Parking of cars.* All cars shall at all times be parked in their entirety on a driveway or parking area.
 - (5) *Refuse and litter collection.* Every owner of a dwelling, dwelling unit or commercial property shall maintain litter collection and storage areas in a clean condition and ensure that all litter is properly contained. All litter that is subject to movement by the elements shall be secured by the owner of the premises where it is found before the litter is allowed to be removed from the premises by the elements.
 - (6) *Sale of motor vehicles.* It shall be unlawful for any person to offer a motor vehicle for sale on any property, except where licensed, unless offered for sale within the following conditions:
 - a. No more than one vehicle at anytime or two vehicles in any one calendar year period shall be offered for sale.
 - b. Any such vehicle offered for sale shall be owned by a resident of the property on which such vehicle is located.
 - c. No vehicle shall be offered for sale that exceeds 10,000 pounds GVW.
 - d. Any vehicle offered for sale must be parked on or adjacent to a driveway.Definition of *motor vehicle* shall include automobile, mobile home, moped, motor bicycle, motorcycle, motor driven cycle, motor home, motor truck and motor vehicle as defined in Wis. Stats. § 840.

(Ord. No. 1991-5, § 22.04, 4-15-91; Ord. No. 1998-01, 2-16-98; Ord. No. 1999-12, 9-20-99; Ord. No. 2011-02, 4-18-11)

Cross reference(s)—Buildings and building regulations, ch. 14; businesses, ch. 18; solid waste, ch. 58; traffic and vehicles, ch. 74; zoning, ch. 82.