

VILLAGE OF THIENSVILLE  
COMMITTEE OF THE WHOLE  
AGENDA

DATE: Monday, May 4, 2020

LOCATION: 250 Elm Street  
Thiensville, WI

Time: 6:00 PM

Join Zoom Meeting

<https://us02web.zoom.us/j/88640475142?pwd=bWZ5bnFWSkg0VWVwZ1hSSGIWd1g2Zz09>

Meeting ID: 886 4047 5142

Password: 833520

+1 301 715 8592 US

+1 312 626 6799 US

I. CALL TO ORDER

II. ROLL CALL

President: Van Mobley  
Trustees: Jennifer Abraham Samuel Azinger Kristina  
Eckert  
Rob Holyoke  
Kenneth Kucharski David Lange  
Administrator: Colleen Landisch-Hansen  
Staff: Police Chief Curt Kleppin  
Fire Chief Brian Reiels  
Director of Community Services/Public Works Andy LaFond  
Village Clerk/Deputy Treasurer Amy Langlois

III. BUSINESS

A. Review Capital Expenditures List

Documents:

[CAPITAL EXPENDITURE REQUEST.PDF](#)

B. Review And Recommendation To Accept The 2019 Financial Statements Prepared By Baker Tilly Virchow Krause & Co., LLP Presented By Auditor Wendi Unger

Documents:

COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE -  
MANAGEMENT.PDF  
FINANCIAL STATEMENTS.PDF

- C. Presentation And Recommendation Of 2019 Thiensville Police Department Annual Report Presented By Police Chief Curt Kleppin

Documents:

[TPD 2019 ANNUAL REPORT.PDF](#)

- D. Review And Recommendation Regarding Special Event Requests From Jesse Daily, Baaree, 107 Buntrock Avenue, To Extend Noise Ordinance For Friday, June 26, Friday, July 24 And Saturday, August 22, 2020 Until Midnight
- E. Review And Recommendation Regarding 2019 MS4 Annual Report

Documents:

[2019 MS4 ANNUAL REPORT.PDF](#)

- F. Review And Recommendation To Accept Bid From Advance Construction, Inc. In The Amount Of \$472,475.75 For The Buntrock Avenue Watermain Project

Documents:

[CLARK DIETZ RECOMMENDATION.PDF](#)  
[BID TABULATIONS.PDF](#)

- G. Review And Recommendation Regarding License Approvals - Renewal

1. Class B Beer And Class B Liquor  
Chuck's Place, Theodore Hagen, Agent, 406 North Main Street  
T&G Thiensville, Inc., Vasilike Triantafillou, Agent, 517 North Main Street
2. Class B Beer And Class B Wine  
Thiensville Fire Department, Inc., John Kukla, Agent, 250 Elm Street
3. Class B Beer And Class C Wine  
DK Enterprises DBA Downtown Pizza, Daryl Kranich, Agent, 227 South Main Street
4. Skippy's Burger Bar Licenses:
  - a. Class B Beer And Class B Liquor
  - b. Amusement License

- H. Operator License - New

1. Remington's River Inn  
Anders Jason Dowd

- I. Operator's Licenses - Renewal

1. Chuck's Place  
Heidi Marie Anderson
2. Shully's Cuisine & Events  
Lizbeth Ann Leder-Shein

3. Thiensville Business Association  
Robert Kos
  4. Walgreen Co.  
Steven Jacob Jacomet
  5. Skippy's Burger Bar  
Kenneth Charles Kucharski, Cassie Marie Haugen
  6. Glaze, Llc  
Heather Anne Albrecht, Philip Gerald Eckert, Skye Fischer Marach
- J. Cigarette License
1. Thiensville Mobil, 301 North Main Street
- K. BOARD APPOINTMENTS: Discussion, Review And Recommendation

Documents:

[BOARD APPOINTMENTS FOR REVIEW AND RECOMMENDATION.PDF](#)

- L. CITIZEN APPOINTMENTS:
- Community Development Authority  
Todd Ruhkick, 408 Oakewood Dr., Four-Year Term
- Historic Preservation Commission  
Ronald Heinritz, 202 Grand Ave., Three-Year Term  
Karin Flodstrom, 151 Green Bay Rd., Three-Year Term
- Zoning Board of Appeals  
Randy Pasternak, 524 Bel Aire Dr., Three-Year Term  
William Davis, 220 Bel Aire Dr., Three-Year Term
- M. Review And Recommendation Regarding Thiensville Business Association Temporary Class B Beer And Class B Wine License For:
1. Thiensville Village Market, Tuesdays, June 23, 2020 Through October 13, 2020
  2. Traveling Food Truck Tour, Thursdays, May 21, June 18, July 16, August 20 And September 10, 2020
  3. Best Dam Blues Fest, Saturday, September 19, 2020 And Sunday, September 20, 2020
  4. Nightmare On Elm Street, Thursday, October 29, 2020
- IV. BUSINESS FROM THE FLOOR
- A. Citizens to be Heard
- Open to any citizen who wishes to speak on items not on the agenda. Please step to the podium and give your name and address for the record.
- V. MISCELLANEOUS BUSINESS BY TRUSTEES AS MAY PROPERLY BE BROUGHT BEFORE THE BOARD.

- A. Inter-Governmental Committee With Mequon
- B. Use Of 101 Green Bay Road, Old Village Hall & Fire Station
- C. Acceptance/Report Of Gifts Received:
  - 1. \$3,000 From Thiensville-Mequon Rotary Foundation, Inc. For Village Park Reimagined
  - 2. \$250 From Junior Womans Club Of M-T For Thiensville Fire Department
- D. Dialog With Mequon Regarding Water Utility Service
- E. Review Meeting Date Schedule:
  - May 18, 2020 - Public Hearing and Board of Trustees Meeting at 6:00 PM
  - June 1, 2020 - Committee of the Whole Meeting at 6:00 PM
  - June 15, 2020 - Board of Trustees Meeting at 6:00 PM

## VI. ADJOURNMENT

Amy L. Langlois, Village Clerk  
May 1, 2020

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

Notice is hereby given that a quorum of the Village Board and/or Village Committees may be in attendance at this meeting to present, discuss and/or gather information about a subject over which they have decision-making responsibility, although they will not take any formal action thereto at this meeting.

VILLAGE OF THIENSVILLE  
 2020 CAPITAL EXPENDITURE REQUESTS  
 MAY 4, 2020

<u>DEPARTMENT</u>	<u>AMOUNT IN RESERVES</u>	<u>AMOUNT BUDGETED</u>	<u>AMOUNT REQUESTED</u>	<u>ITEM DESCRIPTION</u>
DPW	\$ 8,699.00	\$ 12,000.00	\$ 5,000.00	EMERALD ASH BORER - RIVERWALK TREE REMOVAL
ADM	\$ -	\$ 10,000.00	\$ 10,000.00	TELEPHONE SYSTEM UPGRADE

TOTAL \$ 15,000.00

# **VILLAGE OF THIENSVILLE**

Thiensville, Wisconsin

COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE  
AND MANAGEMENT

As of and for the Year Ended December 31, 2019

# VILLAGE OF THIENSVILLE

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**LETTER TO THOSE CHARGED WITH GOVERNANCE**

To the Village Board  
Village of Thiensville  
Thiensville, Wisconsin

In planning and performing our audit of the financial statements of the Village of Thiensville (the "Village") as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of its internal control.

Our consideration of the 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 did not identify any deficiencies in internal control that we consider to be material weaknesses.

This communication is intended solely for the information and use of management, the village board, and others within the organization and is not intended to be, and should not be, used by anyone other than these specified parties.

*Baker Tilly Virchow Krause, LLP*

Milwaukee, Wisconsin  
April 22, 2020

**OTHER COMMUNICATIONS TO THOSE CHARGED WITH GOVERNANCE**

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## **TWO WAY COMMUNICATION REGARDING YOUR AUDIT**

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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 or material noncompliance, 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.

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.

- c. 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.
- d. Your financial statements contain components, as defined by auditing standards generally accepted in the United States of America, which we also audit.

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

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## **TWO WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)**

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

- a. The Village's internal control and its importance in the entity, including how the village board oversees 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 audit work during the months of November-December. Our final fieldwork is scheduled during January-February to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

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

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

## **INFORMATIONAL POINTS**

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## **INFORMATIONAL POINTS**

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### **Implementation of GASB No. 84 reporting fiduciary activities**

During the current year, your government implemented GASB Statement No. 84 – Fiduciary Activities. This standard was issued to provide a clear foundation and reduce inconsistencies in reporting of fiduciary activities. Implementation of this standard required the evaluation of various activities and application of specific criteria to determine the fiduciary activities that required reporting. As a result of this standard you will note the following changes in your financial statements from prior years:

- > Reclassification of tax collection activities as custodial funds
- > Change in the activity that is reported through the tax collection custodial fund
- > Recognition of a liability to the beneficiaries in each fiduciary fund only when an event has occurred that compels the government to disburse fiduciary resources
- > Presentation of additions and deductions on the statement of changes in fiduciary net position for all fiduciary funds, including custodial funds
- > Additional footnote disclosures

### **Preparing for the new lease standard**

GASB's new single model for lease accounting will be effective for the upcoming year. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend the Village review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

- > Description of contract
- > Underlying asset
- > Contract term
- > Options for extensions and terminations
- > Service components, if any
- > Dollar amount of lease

In addition, the Village should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about GASB 87 at the link below:

<https://www.bakertilly.com/insights/government-accounting-standards-board-gasb-new-lease>

**REQUIRED COMMUNICATIONS BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE**

To Village Board  
Village of Thiensville  
Thiensville, Wisconsin

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of the Village of Thiensville (the "Village") for the year ended December 31, 2019 and have issued our report thereon dated April 22, 2020. This letter presents communications required by our professional standards.

***OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED  
IN THE UNITED STATES OF AMERICA***

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or the Village Board of their responsibilities.

As part of the audit we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal control or to identify deficiencies in internal control.

***OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS***

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

***PLANNED SCOPE AND TIMING OF THE AUDIT***

We performed the audit according to the planned scope and timing previously communicated to you in our Communication to Those Charged with Governance and Management report dated July 30, 2019.

To the Village Board  
Village of Thiensville

## **QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT 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 will advise management about the appropriateness of accounting policies and their application. As described in Note I, the Village changed accounting policies related to financial reporting for fiduciary activities by adopting Governmental Accounting Standards Board (GASB) No. 84 - *Fiduciary Activities*, effective January 1, 2019. Also described in Note I, the Village changed accounting policies related to financial reporting for debt disclosures by adopting Governmental Accounting Standards Board (GASB) No. 88 – *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* effective January 1, 2019. We noted no transactions entered into by the Village during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

### **Accounting Estimates**

Accounting 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 and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- > Management's estimate of the net pension liability and the deferred outflows and inflows related to pension which impacts the reported pension expense are based on information provided by the Wisconsin Retirement System.
- > Management's estimate of depreciation based on actual the estimated useful life of the asset and original acquisition value.
- > Management's estimate of the compensated absences is based on employment policies, hours earned and accumulated to date and 2019 wage information.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

### **Financial Statement Disclosures**

The disclosures in the notes to the financial statements are neutral, consistent, and clear.

### **DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT**

We encountered no difficulties in dealing with management in performing our audit.

### **CORRECTED AND UNCORRECTED 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.

Management has corrected all such misstatements.

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.

To the Village Board  
Village of Thiensville

***DISAGREEMENTS WITH MANAGEMENT***

For purposes of this letter, 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 auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

***CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS***

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***MANAGEMENT REPRESENTATIONS***

We have requested certain representations from management that are included in the management representation letter. This letter follows this required communication.

***INDEPENDENCE***

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

Relating to our audit of the financial statements of the Village for the year ended December 31, 2019, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the Village in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants. We provided no services to the Village other than audit services provided in connection with the audit of the current year's financial statements and the following nonaudit services which in our judgment do not impair our independence:

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

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

***OTHER AUDIT FINDINGS OR ISSUES***

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.

To the Village Board  
Village of Thiensville

***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.

***RESTRICTION ON USE***

This information is intended solely for the use of the Village Board, and management and is not intended to be, and should not be, used by anyone other than these specified parties.

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

*Baker Tilly Virchow Krause, LLP*

Milwaukee, Wisconsin  
April 22, 2020

## **MANAGEMENT REPRESENTATIONS**



# VILLAGE OF THIENSVILLE

250 Elm Street  
Thiensville, WI 53092-1602

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

April 22, 2020

Baker Tilly Virchow Krause, LLP  
777 E Wisconsin Ave  
32nd Floor  
Milwaukee, WI 53202

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Thiensville as of December 31, 2019 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. 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.
- 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, if any, are reasonable.

- 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 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 known related parties or related party relationships and transactions of which we are aware.

## Other

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) The Village has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 19) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 20) There are no:
  - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
  - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
  - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
  - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
  - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
- 21) In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
  - a) Financial statement preparation
  - b) Adjusting journal entries
  - c) Compiled regulatory reports

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

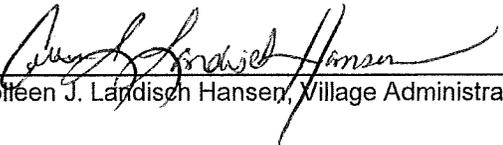
- 22) The Village of Thiensville has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 23) The Village of Thiensville has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 24) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any.
- 25) The financial statements properly classify all funds and activities.
- 26) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 27) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 28) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 29) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 30) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 31) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 32) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 33) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 34) Tax-exempt bonds issued have retained their tax-exempt status.
- 35) We have appropriately disclosed the Village of Thiensville's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 36) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 37) With respect to the supplementary information, (SI):

- a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 38) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 39) We have implemented GASB Statement No. 84, Fiduciary Activities, and believe that all fiduciary funds have been identified and properly classified in the financial statements in compliance with the Standard.
- 40) We have implemented GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

Sincerely,

Village of Thiensville

Signed:

  
Colleen J. Landisch Hansen, Village Administrator

# **VILLAGE OF THIENSVILLE**

Thiensville, Wisconsin

## **FINANCIAL STATEMENTS**

Including Independent Auditors' Report

As of and for the Year Ended December 31, 2019

# VILLAGE OF THIENSVILLE

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# VILLAGE OF THIENSVILLE

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**INDEPENDENT AUDITORS' REPORT**

## INDEPENDENT AUDITORS' REPORT

To the Village Board  
Village of Thiensville  
Thiensville, Wisconsin

### **Report on the Financial Statements**

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, Wisconsin, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Village of Thiensville's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village of Thiensville's preparation and fair presentation of the financial statements 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 of Thiensville internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Village Board  
Village of Thiensville

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Thiensville, Wisconsin, as of December 31, 2019 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.

### **Emphasis of Matter**

As discussed in Note I, Village of Thiensville adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, effective January 1, 2019. Our opinions are not modified with respect to this matter. Also discussed in Note I, Village of Thiensville adopted the provisions of GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, effective January 1, 2019. Our opinions are not modified with respect to this matter.

### **Other Matters**

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

*Baker Tilly Virchow Krause, LLP*

Milwaukee, Wisconsin  
April 22, 2020



Village of Thiensville  
Management's Discussion and Analysis  
(Unaudited)  
As of and for the Year Ended December 31, 2019

The management of the Village of Thiensville offers this narrative overview and analysis of the Village of Thiensville's financial activities for the fiscal year ended December 31, 2019. Readers of these financial statements are encouraged to consider the information presented here in conjunction with the basic financial statements.

The Village of Thiensville is a community, that was incorporated in 1910, of approximately 3,200 residents located along the Milwaukee River in Ozaukee County, Wisconsin about 15 miles north of Milwaukee. The Village of Thiensville has benefited from this location. There is easy access to major transportation routes and many residents commute to work in Milwaukee, Waukesha, Sheboygan and other surrounding communities.

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

### *Financial Highlights*

- ❖ The assets and deferred outflows of resources of the Village of Thiensville exceeded its liabilities and deferred inflows of resources as of December 31, 2019 by \$23,318,149.
- ❖ As of December 31, 2019 the Village's governmental funds reported combined ending fund balance of \$3,615,422. Of this balance, \$1,052,737 was unassigned and available for spending at the government's discretion.
- ❖ The general fund unassigned fund balance is \$1,052,737 which includes \$457,959 set aside for working capital and \$552,460 set aside into a Corporate Reserve Fund. The total general fund unassigned fund balance at year end is equal to 39.47% of total general fund expenditures and transfers out.
- ❖ Net position decreased by \$77,859 for 2019 as compared to an increase of \$464,966 for 2018.
- ❖ The general fund increased by \$16,033 for 2019 as compared to a decrease of \$38,067 for 2018. The Village did budget the use of fund balance in the amount of \$180,000; however, the Village did not have a need to utilize contingency funds in 2019.
- ❖ In 2016, the Village Board approved the creation of a special revenue fund for park improvements. The enhancements to Village Park are ongoing. In 2019, the Village completed construction on the Port Washington River Stage. This project was funded by both public and private funds, including a naming rights contribution from local business, Port Washington State Bank.

## *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 12- 14)*

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 15 – 19)*

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

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

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

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

### *Proprietary Funds (Pages 22 – 23)*

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 24 - 25)*

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

### *Notes to the Financial Statements (Pages 27 – 56)*

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 57 - 59)*

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

*Supplementary Information (Pages 60 – 66)*

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

*Government-Wide Financial Analysis*

The Village's total net position exceeded liabilities by \$23,318,149 at the close of 2019. The largest segment of net position (76.5%) is the Village's net investment in capital assets. The Village reports land, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures and infrastructure.

Village of Thiensville's Statement of Net Position						
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current & other assets	\$ 7,102,110	\$ 7,379,445	\$ 1,358,462	\$ 1,463,978	\$ 8,460,572	\$ 8,843,423
Capital assets	12,474,798	12,469,436	5,365,809	5,245,013	17,840,607	17,714,449
Total assets	19,576,908	19,848,881	6,724,271	6,708,991	26,301,179	26,557,872
Pension related amounts	896,480	491,454	19,425	10,927	915,905	502,381
Total deferred outflow s of resources	896,480	554,180	19,425	13,475	915,905	567,655
Long term liabilities outstanding	800,082	576,598	6,597	-	806,679	576,598
Other liabilities	178,856	190,675	4,831	3,836	183,687	194,511
Total liabilities	978,938	767,273	11,428	3,836	990,366	771,109
Unearned revenues	2,444,730	2,360,779	-	-	2,444,730	2,360,779
Pension related amounts	453,686	521,056	10,123	11,301	463,809	532,357
Total deferred inflow s of resources	2,898,416	2,881,835	10,123	11,301	2,908,539	2,893,136
Net Position:						
Net investment in capital assets	12,474,798	12,469,436	5,365,809	5,245,013	17,840,607	17,714,449
Restricted	430,467	840,159	301,161	289,991	731,628	1,130,150
Unrestricted	3,690,739	3,381,632	1,055,175	1,169,777	4,745,914	4,551,409
Total net position	\$ 16,596,004	\$ 16,691,227	\$ 6,722,145	\$ 6,704,781	\$ 23,318,149	\$ 23,396,008

Net position decreased by \$77,859 in 2019. In a time where local municipalities are strained by state levy limits the Village maintained its strong financial position and provided its residents and businesses with the same high level of service. The majority of the decrease in net position is attributed to loss of revenue from the recently closed TIF District. The Tax Increment District #1 was terminated March 19, 2018.

Village of Thiensville's Statement of Activities

	Governmental Activities		Business-type Activities		Total	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
<b>Revenues</b>						
Program revenues						
Charges for services	\$ 375,157	\$ 381,003	\$ 1,065,964	\$ 1,002,315	\$ 1,441,121	\$ 1,383,318
Operating grants and contributions	311,737	314,792	-	-	311,737	314,792
Capital grants and contributions	10,473	4,891	-	-	10,473	4,891
General revenues						
General taxes	2,357,244	2,181,614	-	-	2,357,244	2,181,614
Taxes generated from TID increment	-	806,915	-	-	-	806,915
Intergovernmental revenues						
not restricted to specific programs	108,134	107,694	-	-	108,134	107,694
Public gifts and grants	2,700	9,494	-	-	2,700	9,494
Investment income	116,815	95,056	18,588	16,859	135,403	111,915
Miscellaneous	104,891	155,127	-	-	104,891	155,127
	<u>3,387,151</u>	<u>4,056,586</u>	<u>1,084,552</u>	<u>1,019,174</u>	<u>4,471,703</u>	<u>5,075,760</u>
<b>Expenses</b>						
General government	792,943	1,284,283	-	-	792,943	1,284,283
Public safety	1,532,341	1,534,643	-	-	1,532,341	1,534,643
Public works	842,175	539,942	-	-	842,175	539,942
Health and human services	28,243	79,145	-	-	28,243	79,145
Culture, recreation and education	275,959	255,579	-	-	275,959	255,579
Interest and fiscal charges	10,713	13,310	-	-	10,713	13,310
Sewer Utility	-	-	1,067,188	903,892	1,067,188	903,892
	<u>3,482,374</u>	<u>3,706,902</u>	<u>1,067,188</u>	<u>903,892</u>	<u>4,549,562</u>	<u>4,610,794</u>
Increase (decrease) in						
net position before transfers	(95,223)	349,684	17,364	115,282	(77,859)	464,966
Transfers	-	-	-	-	-	-
Increase (decrease) in net position	<u>(95,223)</u>	<u>520,662</u>	<u>17,364</u>	<u>52,764</u>	<u>(77,859)</u>	<u>464,966</u>
Net position - beginning	<u>16,691,227</u>	<u>16,341,543</u>	<u>6,704,781</u>	<u>6,589,499</u>	<u>23,296,008</u>	<u>22,931,042</u>
Net position - ending	<u>\$ 16,596,004</u>	<u>\$ 16,691,227</u>	<u>\$ 6,722,145</u>	<u>\$ 6,704,781</u>	<u>\$ 23,218,149</u>	<u>\$ 23,396,008</u>

## *Governmental Activities*

Governmental activities decreased the Village's net position by \$95,223. General taxes increased by \$175,630; however, the Village terminated Tax Increment District #1 in 2018 resulting in a loss of TIF increment revenue of \$806,915. This resulted in net effect of a \$631,285 reduction in the Village's tax levy revenue. Taxes accounted 78.3% of the Village's total revenue. Charges for Services, Operating Grants & Contributions, and Capital Grants & Contributions revenues remained relatively flat.

Investment income increased by 22.6% for 2019, as interest rates continued to be higher than previous years.

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

The Capital Improvement/Equipment Fund had been used to make infrastructure repairs with funds transferred from the TID Fund. With the termination of the TIF, 2019 was the first year that the Capital Improvement/Equipment Fund did not receive funds which drastically reducing its budget. The Village continues to focus on the various capital needs including planning for future road improvement projects and continued enhancements to Village Park.

Funds continue to be budgeted for police, fire and public works equipment replacement. The Village of Thiensville budgets over several years for the capital improvements and equipment and then utilizes multi-year budgets to complete the project. It is management's belief that this is how the Village achieved the enviable position of being debt free.

The Village continues to consider programs jointly with the City of Mequon. Areas of mutual cooperation include the school district, library, fish ladder, dam, historical society, municipal water, paramedic program, topographical maps, emergency sirens, sewer interceptor repair, and accommodating a request for sanitary sewer extension to a City of Mequon condominium development. The Village, City of Mequon, and the Mequon-Thiensville School District recently agreed to cooperatively implement the School Resource Officer program beginning in 2020.

The Village continues to aggressively promote its revised website for postings of agendas and minutes, electronic newsletter, permit forms, ordinances, election information and forms, and online payment availability.

The Village continues to control expenses and looks for operating efficiencies in an environment of increasing general costs and raising health insurance costs. The village continues to use the State of Wisconsin Group Health Insurance Program.

## *Financial Analysis of the Government's Funds*

### *Governmental Funds*

As of December 31, 2019, the Village of Thiensville's governmental funds reported combined ending fund balances of \$3,615,422, an increase of \$15,945. Due to the large amount of special projects that have "fluid" fund balances, the combined fund balances fluctuate dramatically year to year.

The general fund balance is \$1,577,708. Of this amount, \$94,553 is nonspendable, \$190,418 is committed for compensated balances due to Village employees, \$240,000 is assigned to the 2020 budget and \$1,052,737 is unassigned. Included in unassigned fund balance, \$457,959 is set aside for working capital and \$552,460 is set aside into a Corporate Reserve Fund. The remaining unassigned balance is available for future uses at the Village's discretion.

### *Proprietary Funds*

The Sewer Utility fund increased \$17,364. The Village has taken aggressive steps and investment over the past 20 years to solve sanitary sewer problems within its boundaries, which include mainline rehabilitation and a manhole rehabilitation program. Within the next 3-4 years every sanitary sewer manhole will have been repaired, replaced or lined. All spot relays were completed. Once the manholes are complete then steps to annually inspect the manholes and annual televising will maintain the Village's excellent system. In addition, test cleaning and grouting of the system is a future project. This program has received accolades from the Milwaukee Metropolitan Sewerage District. Lift Station repairs were completed in 2019 resulting in reductions to utility expenses for the building itself along with gaining some efficiencies system-wide. The Village has approved the request for a City of Mequon condominium development to connect to the Village's sanitary sewer system. Construction of this development began in 2019 and is ongoing. The sewer utility has an unrestricted net position of \$1,055,175.

### *General Fund Budgetary Highlights*

The year end results of operations compared to the 2019 budget for the Village of Thiensville show that revenues exceeded the budgeted amount by \$101,222 and the expenditures were \$94,811 less than budgeted. This was due to increasing interest revenues and the Village not needing to use budgeted contingency funds in 2019.

### *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, 2019 amounts to \$17,840,607 (net of accumulated depreciation) \$126,158 greater than the 2019 balance.

Village of Thiensville's Capital Assets

	Net of Depreciation					
	Governmental Activities		Business-type Activities		Total	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Land	\$ 416,177	\$ 416,177	\$ -	\$ -	\$ 416,177	\$ 416,177
Construction in progress	82,359	27,621	-	32,418	82,359	60,039
Intangible and other	60,122	60,122	47,610	57,495	107,732	117,617
Buildings and structures	1,345,861	1,075,822	348,037	363,143	1,693,898	1,438,965
Improvements other than buildings	1,249,357	1,333,941	-	-	1,249,357	1,333,941
Machinery, equipment and vehicles	1,595,431	1,731,306	242,700	15,381	1,838,131	1,746,687
Furniture and fixtures	31,962	35,400	-	2,700	31,962	38,100
Infrastructure	7,693,529	7,789,047	4,727,462	4,782,066	12,420,991	12,571,113
	<u>\$ 12,474,798</u>	<u>\$ 12,469,436</u>	<u>\$ 5,365,809</u>	<u>\$ 5,253,203</u>	<u>\$ 17,840,607</u>	<u>\$ 17,722,639</u>

Additional information on the Village's capital assets can be found in Note III D on pages 43 - 45 of this report.

## Long-Term Debt

At the end of the current fiscal year, the Village had total debt outstanding of \$280,000. None of this debt is backed by the full faith and credit of the Village, rather it is payable solely from the related special assessments levied and is not a general obligation of the Village.

### Village of Thiensville's Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Special assessment B bonds	\$ 280,000	\$ 375,000	\$ -	\$ -	\$ 280,000	\$ 375,000

Additional information on the Village's long-term debt can be found in Note III F on pages 46 - 47 of this report.

The Village of Thiensville is very proud to be in the enviable position of having no outstanding general obligation debt. This was accomplished in 2007. Prior to 2007 the general fund was paying a large portion of the Tax Incremental District #1 debt. Net costs of the district due to the general fund were fully recovered in 2018 resulting in the District being terminated on March 19, 2018.

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

In 2011, the Village borrowed Special Assessment B Bonds on behalf of the Century Estates Water Co-op #3 (CE#3) and in 2013 borrowed Special Assessment B Bonds on behalf of the Laurel Acres Water Distribution System (LAWDS). The Co-ops were under Wisconsin Department of Natural Resources orders to repair or replace the system due to an elevated level of arsenic in the wells. The 87 property owners of CE#3 and 92 property owners of LAWDS were having difficulty funding the project and approached the Village to allow the property owners to pay their costs through the special assessment process over a 10-year period. Four adjacent property owners also elected to connect. Each of the homes property values were discounted \$5,000 in the CE#3 area due to the arsenic issue. This amounted to a loss of assessed property value of \$435,000. Now that the problem has been corrected the Village has a higher tax base for all property owners to benefit.

The Village has reviewed its liability under GASB 45 for post-retirement benefits other than pension and determined that none existed. The Village has a Sick Leave Benefit (sick leave conversion for post-employment health insurance) fully funded in the accrued compensated balances account. In addition, past history indicates that once the employee utilizes this benefit that the employee finds alternative insurance options due to the high cost of the employer plan to the retiree. In 2018, the Village contracted an actuary to review post-retirement benefits, the determination was that these benefits are not material.

## *Economic Factors and Next Year's Budgets and Rates*

The Village of Thiensville is a small community, 1.1 square miles with a population of 3,178 people just north of the City of Milwaukee allowing residents access to big city opportunities and a small town environment. Thiensville boasts of the walk-ability not only in the downtown area but in the outlying subdivisions. The Village provides residents and businesses with 24 hour public safety services through a full-time police force of 7 sworn officers and paid-on-call fire and paramedic and emergency medical departments. The Village also has a well maintained road system, sanitary sewer system, a library and park facilities. Recreation activities are provided by the Mequon-Thiensville School District.

Thiensville is a fully-developed community with equalized valuation of \$374,572,900. Residential properties comprise of 76.12% of real property values. The average equalized value of a single family residence in Thiensville is \$240,730. Due to the desirability and low housing stock in this area the Village is seeing rising home values with investment in residential properties continuing through remodeling. In 2020, the Village incentivized a new house development that will save and restore a historic building along with adding 10 new construction single family homes to an existing neighbor. The Village expects to see many of these new homes completed and occupied by the end of 2020.

The Village's 2020 operating and capital budget continues to provide for the same level of services and provide funding of these operations with a stable tax levy. The 2020 budget included a tax levy increase of \$6,256. The Village's 2020 budget did not qualify the Village to receive payment under the State's Expenditure Restraint Program due to the increased tax levy in 2019 resulting in increased expenditures.

The Village's water needs are mainly served by private wells or water co-ops using wells. In 2012 and 2013, the number of homes reliant upon water co-ops decreased by 179. The remaining two water co-ops are evaluating the possibility of converting to municipal water through the special assessment process in the future. In 2015, the Main Street and Green Bay Road water main project was completed and now provides municipal water to a majority of the Village businesses. Lake Michigan water is available through a franchise agreement with the Mequon Water Utility.

## *Requests for Information*

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

## **BASIC FINANCIAL STATEMENTS**

## VILLAGE OF THIENSVILLE

### STATEMENT OF NET POSITION As of December 31, 2019

	Governmental Activities	Business-type Activities	Totals
<b>ASSETS</b>			
Cash and investments	\$ 3,870,117	\$ 801,776	\$ 4,671,893
Receivables	2,865,830	254,435	3,120,265
Inventories and prepaid items	45,478	1,090	46,568
Equity interest in joint library	320,685	-	320,685
Restricted assets			
Cash and cash equivalents	-	301,161	301,161
Capital Assets (net of accumulated depreciation/amortization)			
Land	416,177	-	416,177
Intangible assets	12,925	-	12,925
Construction in progress	82,359	-	82,359
Other Assets not being depreciated	47,197	-	47,197
Other capital assets	<u>11,916,140</u>	<u>5,365,809</u>	<u>17,281,949</u>
Total Assets	<u>19,576,908</u>	<u>6,724,271</u>	<u>26,301,179</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related amounts	<u>896,480</u>	<u>19,425</u>	<u>915,905</u>
Total Deferred Outflows of Resources	<u>896,480</u>	<u>19,425</u>	<u>915,905</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	178,856	4,831	183,687
Noncurrent Liabilities			
Due within one year	113,714	-	113,714
Due in more than one year	<u>686,368</u>	<u>6,597</u>	<u>692,965</u>
Total Liabilities	<u>978,938</u>	<u>11,428</u>	<u>990,366</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned revenues	2,444,760	-	2,444,760
Pension related amounts	<u>453,686</u>	<u>10,123</u>	<u>463,809</u>
Total Deferred Inflows of Resources	<u>2,898,446</u>	<u>10,123</u>	<u>2,908,569</u>
<b>NET POSITION</b>			
Investment in capital assets	12,474,798	5,365,809	17,840,607
Restricted for			
Debt service	373,300	-	373,300
Park improvements	28,000	-	28,000
Donations and grants	29,167	-	29,167
Equipment replacement	-	301,161	301,161
Unrestricted	<u>3,690,739</u>	<u>1,055,175</u>	<u>4,745,914</u>
<b>TOTAL NET POSITION</b>	<u>\$ 16,596,004</u>	<u>\$ 6,722,145</u>	<u>\$ 23,318,149</u>

See accompanying notes to financial statements.

# VILLAGE OF THIENSVILLE

## STATEMENT OF ACTIVITIES For the Year Ended December 31, 2019

<u>Functions/Programs</u>	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 792,943	\$ 122,277	\$ -	\$ -
Public safety	1,532,341	245,960	23,804	5,473
Public works	842,175	-	218,241	5,000
Health and human services	28,243	1,290	9,503	-
Culture, education and recreation	275,959	5,630	60,189	-
Interest and fiscal charges	<u>10,713</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>3,482,374</u>	<u>375,157</u>	<u>311,737</u>	<u>10,473</u>
Business-type Activities				
Sewer Utility	<u>1,067,188</u>	<u>1,065,964</u>	<u>-</u>	<u>-</u>
Total Business-type Activities	<u>1,067,188</u>	<u>1,065,964</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 4,549,562</u>	<u>\$ 1,441,121</u>	<u>\$ 311,737</u>	<u>\$ 10,473</u>

General Revenues

Taxes

Property taxes, levied for general purposes  
Intergovernmental revenues not restricted to specific  
programs  
Public gifts and grants  
Investment income  
Miscellaneous

Total General Revenues

**Change in net position**

NET POSITION - Beginning of Year

**NET POSITION - END OF YEAR**

See accompanying notes to financial statements.

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Net (Expenses) Revenues and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
\$ (670,666)	\$ -	\$ (670,666)
(1,257,104)	-	(1,257,104)
(618,934)	-	(618,934)
(17,450)	-	(17,450)
(210,140)	-	(210,140)
<u>(10,713)</u>	<u>-</u>	<u>(10,713)</u>
<u>(2,785,007)</u>	<u>-</u>	<u>(2,785,007)</u>
<u>-</u>	<u>(1,224)</u>	<u>(1,224)</u>
<u>-</u>	<u>(1,224)</u>	<u>(1,224)</u>
<u>(2,785,007)</u>	<u>(1,224)</u>	<u>(2,786,231)</u>
2,357,244	-	2,357,244
108,134	-	108,134
2,700	-	2,700
116,815	18,588	135,403
<u>104,891</u>	<u>-</u>	<u>104,891</u>
<u>2,689,784</u>	<u>18,588</u>	<u>2,708,372</u>
(95,223)	17,364	(77,859)
<u>16,691,227</u>	<u>6,704,781</u>	<u>23,396,008</u>
<u>\$ 16,596,004</u>	<u>\$ 6,722,145</u>	<u>\$ 23,318,149</u>

See accompanying notes to financial statements.

## VILLAGE OF THIENSVILLE

### BALANCE SHEET GOVERNMENTAL FUNDS As of December 31, 2019

	General	Capital Projects Fund Capital Improvement Fund	Nonmajor Governmental Funds	Totals
<b>ASSETS</b>				
Cash and investments	\$ 1,703,203	\$ 1,392,996	\$ 773,918	\$ 3,870,117
Receivables				
Taxes	1,794,562	452,397	94,556	2,341,515
Accounts (net)	31,098	5,000	75,854	111,952
Special assessments	-	280,419	85,944	366,363
Loans	46,000	-	-	46,000
Inventory and prepaid items	<u>45,478</u>	<u>-</u>	<u>-</u>	<u>45,478</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 3,620,341</u></b>	<b><u>\$ 2,130,812</u></b>	<b><u>\$ 1,030,272</u></b>	<b><u>\$ 6,781,425</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities				
Accounts payable	\$ 53,952	\$ 14,177	\$ 43,274	\$ 111,403
Accrued liabilities	<u>64,801</u>	<u>-</u>	<u>2,652</u>	<u>67,453</u>
Total Liabilities	<u>118,753</u>	<u>14,177</u>	<u>45,926</u>	<u>178,856</u>
Deferred Inflows of Resources				
Unavailable revenues	-	332,816	209,571	542,387
Unearned revenues	<u>1,923,880</u>	<u>475,880</u>	<u>45,000</u>	<u>2,444,760</u>
Total Deferred Inflows of Resources	<u>1,923,880</u>	<u>808,696</u>	<u>254,571</u>	<u>2,987,147</u>
Fund Balances				
Nonspendable	94,553	-	-	94,553
Restricted	-	-	294,967	294,967
Committed	190,418	-	434,808	625,226
Assigned	240,000	1,307,939	-	1,547,939
Unassigned	<u>1,052,737</u>	<u>-</u>	<u>-</u>	<u>1,052,737</u>
Total Fund Balances	<u>1,577,708</u>	<u>1,307,939</u>	<u>729,775</u>	<u>3,615,422</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 3,620,341</u></b>	<b><u>\$ 2,130,812</u></b>	<b><u>\$ 1,030,272</u></b>	<b><u>\$ 6,781,425</u></b>

See accompanying notes to financial statements.

## VILLAGE OF THIENSVILLE

### RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION As of December 31, 2019

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Total Fund Balances - Governmental Funds	\$ 3,615,422
--	--------------

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. See Note III.D.	12,474,798
--	------------

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.	542,387
--	---------

Deferred outflows of resources related to pension do not relate to current financial resources and are not reported in the governmental funds.	896,480
--	---------

Deferred inflows of resources related to pension do not relate to current financial resources and are not reported in the governmental funds.	(453,686)
---	-----------

Equity in joint library	320,685
-------------------------	---------

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	(280,000)
Compensated absences	(190,418)
Net pension liability	<u>(329,664)</u>

<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 16,596,004</u></b>
--	-----------------------------

## VILLAGE OF THIENSVILLE

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2019

	General	Capital Projects Fund	
		Capital Improvement Fund	Nonmajor Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 1,915,244	\$ 400,000	\$ 45,000
Special assessments	-	49,529	55,626
Intergovernmental	358,091	5,000	5,473
Licenses and permits	100,930	-	-
Fines, forfeitures and penalties	40,235	-	-
Public charges for services	19,968	-	158,657
Intergovernmental charges for services	65,000	-	-
Investment income	98,144	10,327	12,059
Miscellaneous revenues	15,910	-	123,511
Total Revenues	<u>2,613,522</u>	<u>464,856</u>	<u>400,326</u>
<b>EXPENDITURES</b>			
Current			
General government	600,386	-	-
Public safety	1,218,406	-	171,971
Public works	607,206	-	14,475
Health and human services	2,500	-	-
Culture, recreation and education	227,803	-	31,953
Capital Outlay	-	470,663	11,683
Debt Service			
Principal	-	-	95,000
Interest and fiscal charges	-	-	10,713
Total Expenditures	<u>2,656,301</u>	<u>470,663</u>	<u>335,795</u>
Excess (deficiency) of revenues over expenditures	<u>(42,779)</u>	<u>(5,807)</u>	<u>64,531</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	70,000	119,868	-
Transfers out	<u>(11,188)</u>	<u>(70,000)</u>	<u>(108,680)</u>
Total Other Financing Sources (Uses)	<u>58,812</u>	<u>49,868</u>	<u>(108,680)</u>
<b>Net Change in Fund Balances</b>	16,033	44,061	(44,149)
FUND BALANCES - Beginning of Year	<u>1,561,675</u>	<u>1,263,878</u>	<u>773,924</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,577,708</u>	<u>\$ 1,307,939</u>	<u>\$ 729,775</u>

See accompanying notes to financial statements.

---

Totals  
\$ 2,360,244  
105,155  
368,564  
100,930  
40,235  
178,625  
65,000  
120,530  
139,421  
3,478,704

600,386  
1,390,377  
621,681  
2,500  
259,756  
482,346

95,000  
10,713  
3,462,759

15,945

189,868  
(189,868)  
-

15,945  
3,599,477

\$ 3,615,422

See accompanying 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 For the Year Ended December 31, 2019

---

Net change in fund balances - total governmental funds	\$	15,945
--	----	--------

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	482,346
Some items reported as capital outlay were not capitalized	(70,257)
Depreciation is reported in the government-wide financial statements	(406,728)

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	(108,547)
Ambulance receivables	9,800

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	95,000
------------------	--------

Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences	11,181
Net pension liability	(593,574)
Deferred outflows of resources related to pensions	405,026
Deferred inflows of resources related to pensions	67,370

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.

<u>(2,785)</u>
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#### **CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES**

<u>\$</u>	<u>(95,223)</u>
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See accompanying notes to financial statements.

# VILLAGE OF THIENSVILLE

## STATEMENT OF NET POSITION PROPRIETARY FUND As of December 31, 2019

	<u>Sewer Utility</u>
<b>ASSETS</b>	
Current Assets	
Cash and investments	\$ 801,776
Receivables	
Customer accounts receivable	214,969
Tax roll receivable	37,608
Accrued interest	1,858
Prepaid items	1,090
Total Current Assets	<u>1,057,301</u>
Noncurrent Assets	
Restricted Assets	
Cash and investments	301,161
Capital Assets	
Property and equipment	7,763,703
Less: Accumulated depreciation/amortization	<u>(2,397,894)</u>
Total Noncurrent Assets	<u>5,666,970</u>
Total Assets	<u>6,724,271</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related amounts	<u>19,425</u>
Total Deferred Outflows of Resources	<u>19,425</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable	\$ 3,215
Accrued liabilities	1,616
Total Current Liabilities	<u>4,831</u>
Noncurrent Liabilities	
Net OPEB - LRLIF liability	<u>6,597</u>
Total Noncurrent Liabilities	<u>6,597</u>
Total Liabilities	<u>11,428</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related amounts	<u>10,123</u>
<b>NET POSITION</b>	
Investment in capital assets	5,365,809
Restricted for	
Equipment Replacement	301,161
Unrestricted net position	<u>1,055,175</u>
<b>TOTAL NET POSITION</b>	<u>\$ 6,722,145</u>

See accompanying notes to financial statements.

# VILLAGE OF THIENSVILLE

## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUND

For the Year Ended December 31, 2019

---

	<u>Sewer Utility</u>
<b>OPERATING REVENUES</b>	
Public charges for services	\$ 1,054,318
Other operating revenue	<u>11,646</u>
Total Operating Revenues	<u>1,065,964</u>
<b>OPERATING EXPENSES</b>	
Operation and maintenance	986,091
Depreciation/amortization expense	<u>81,097</u>
Total Operating Expenses	<u>1,067,188</u>
Operating Loss	<u>(1,224)</u>
<b>NONOPERATING REVENUES</b>	
Investment income	<u>18,588</u>
Total Nonoperating Revenues	<u>18,588</u>
<b>Change in Net Position</b>	17,364
NET POSITION - Beginning of Year	<u>6,704,781</u>
<b>NET POSITION - END OF YEAR</b>	<u><u>\$ 6,722,145</u></u>

See accompanying notes to financial statements.

# VILLAGE OF THIENSVILLE

## STATEMENT OF CASH FLOWS PROPRIETARY FUND For the Year Ended December 31, 2019

---

	<u>Sewer Utility</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Received from customers	\$ 1,041,162
Paid to suppliers for goods and services	<u>(979,559)</u>
Net Cash Flows From Operating Activities	<u>61,603</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment income	<u>21,736</u>
Net Cash Flows From Investing Activities	<u>21,736</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition and construction of capital assets	<u>(201,893)</u>
Net Cash Flows From Capital and Related Financing Activities	<u>(201,893)</u>
<b>Net Change in Cash and Cash Equivalents</b>	(118,554)
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>1,221,491</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u><u>\$ 1,102,937</u></u>

See accompanying notes to financial statements.

	<u>Sewer Utility</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Operating loss	\$ (1,224)
Adjustments to Reconcile Operating Loss to Net Cash Flows From Operating Activities	
Depreciation/amortization	81,097
Changes in assets and liabilities	
Customer accounts receivable	(23,762)
Other accounts receivable	(1,040)
Prepays	2,776
Accounts payable	505
Other current liabilities	490
Pension related deferrals and liability	<u>2,761</u>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<u>\$ 61,603</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION - PROPRIETARY FUND</b>	
Cash and investments	\$ 801,776
Restricted cash and investments	<u>301,161</u>
<b>CASH AND CASH EQUIVALENTS</b>	<u>\$ 1,102,937</u>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
None	

See accompanying notes to financial statements.

**VILLAGE OF THIENSVILLE**

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUND  
As of December 31, 2019

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	<u>Custodial Fund</u>
<b>ASSETS</b>	
Cash and investments	\$ 3,958,226
Total Assets	<u>3,958,226</u>
<b>LIABILITIES</b>	
Due to other governments	<u>3,958,226</u>
Total Liabilities	<u>3,958,226</u>
<b>NET POSITION</b>	<u>\$ -</u>

See accompanying notes to financial statements.

# VILLAGE OF THIENSVILLE

## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUND For the Year Ended December 31, 2019

---

	<u>Custodial Fund</u>
<b>ADDITIONS</b>	
Tax collections	\$ 2,976,633
Total Additions	<u>2,976,633</u>
<b>DEDUCTIONS</b>	
Payments to overlying districts	<u>2,976,633</u>
Total Deductions	<u>2,976,633</u>
<b>Change in Fiduciary Net Position</b>	-
NET POSITION - Beginning of Year	<u>-</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ -</u>

See accompanying notes to financial statements.

# VILLAGE OF THIENSVILLE

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# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### **NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The accounting policies of the Village of Thiensville (the "Village"), Wisconsin 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).

#### **A. 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.

#### **B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

In January 2017, the GASB issued statement No. 84 - *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes and how those activities should be reported. This standard was implemented January 1, 2019.

In March 2018, the GASB issued statement No. 88 - *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement defines debt for purposes of disclosure in notes to financial statements and establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings and direct placements. This standard was implemented January 1, 2019.

#### **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.

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### ***B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)***

##### ***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.
- 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 - 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.
- Capital Improvement - Capital Projects Fund - 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.

The Village reports the following major enterprise fund:

- Sewer Utility - accounts for operations of the sewer system.

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### ***B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)***

##### ***Fund Financial Statements (cont.)***

The Village reports the following nonmajor governmental funds:

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

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

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

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

In addition, the Village reports the following fund types:

Custodial Funds - 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

#### ***C. 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.

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### *C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)*

##### *Government-Wide Financial Statements (cont.)*

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

##### *Fund Financial Statements*

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

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

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

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

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

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

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

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### ***C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)***

##### ***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.

#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY***

##### ***1. Deposits and Investments***

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

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

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

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

No policy exists for the following risks:

Credit risk

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***1. Deposits and Investments (cont.)***

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, 2019, 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 III. A. for further information.

##### ***2. Receivables***

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

Property tax calendar - 2019 tax roll:

Lien date and levy date	December 2019
Tax bills mailed	December 2019
Payment in full, or	January 31, 2020
First installment due	January 31, 2020
Second installment due	July 31, 2020
Personal property taxes in full	January 31, 2020
Tax sale - 2019 delinquent real estate taxes	October 2022

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 As of and for the Year Ended December 31, 2019

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***2. Receivables (cont.)***

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.

##### ***3. 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.

##### ***4. Restricted Assets***

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

##### ***5. Capital Assets***

###### ***Government-Wide Statements***

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$1,000 for 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.

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***5. Capital Assets (cont.)***

###### **Government-Wide Statements (cont.)**

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

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

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

###### ***Fund Financial Statements***

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

##### ***6. Deferred Outflows of Resources***

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

##### ***7. Compensated Absences***

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

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

---

### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***7. Compensated Absences (cont.)***

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

The Village provides postemployment health insurance benefits for all eligible employees. Employees who leave active duty due to retirement, service disability or death are eligible to receive this benefit. The benefits are based on employee benefit policies of the Village. Employees receive sick leave termination benefit days as an incentive to maintain a good record for the use of sick leave days. Sick leave termination benefit days are accrued to employees based upon the number of sick days used by the employee in the prior year. Employees hired prior to September 20, 2011 are not limited to the number of sick leave termination benefit days they may accrue and be paid. Employees hired after September 19, 2011 are limited to 90 sick leave termination benefit days they may accrue and be paid. The cost of those premiums is recognized as an expenditure as the premiums are paid. The entire cost is paid by the Village. Funding for those costs is provided out of the current operating budget of the Village. The contributions are financed 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, 2019, are determined on the basis of current salary rates and include salary related payments.

##### ***8. 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.

##### ***9. Deferred Inflows of Resources***

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

# VILLAGE OF THIENSVILLE

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2019

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### *D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)*

#### **10. 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 and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

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

##### ***Fund Statements***

Governmental fund balances are displayed as follows:

- a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Village Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village Board that originally created the commitment.

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### *D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)*

##### **10. Equity Classifications**

###### **Fund Statements (cont.)**

- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Village Board has, by resolution, adopted a financial policy authorizing the Administrator to assign amounts for a specific purpose. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

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

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

Ordinance No. 2006-03 establishes two reserve funds, the Corporate Reserve Fund and the Tax Stabilization Fund. The Corporate Reserve Fund is maintained at an amount not less than 20% of the current year operating budget. The Tax Stabilization Fund does not have a minimum balance requirement. The annual excess of the current year operating budget is first placed in the Corporate Reserve Fund to maintain the minimum balance with the remainder then divided between the two funds by a vote of the Village board. The purpose of the Corporate Reserve fund is to maintain a working capital reserve and to provide for unanticipated expenses of a non-recurring nature. The Corporate Reserve Fund is also available for interfund loans to all other funds of the Village. The balance in the Corporate Reserve Fund at year end is \$552,460. The purpose of the Tax Stabilization Fund is to reduce the levy for the operating budget. The Village board may apply up to 10% of this fund toward the reduction of the tax levy without a public hearing and by majority vote of the Village board. Amounts greater than 10% may be applied toward the reduction of the tax levy with a public hearing and the approval of the Village board by a 2/3 vote. The balance in the Tax Stabilization Fund at year end is \$-0-. On October 19, 2015, the Village board by resolution, transferred the balance in the Tax Stabilization Fund to the Capital Improvement Fund to help fund the Main Street Water Main Project. Amounts are included with unassigned fund balance of the general fund.

Resolution No. 1986-22 establishes a Working Capital Fund equivalent to one sixth of the average of the annual budgets for the previous three years. The balance in the Working Capital Fund at year end is \$457,959. This amount is included with unassigned fund balance in the general fund.

See Note III. G. for further information.

# VILLAGE OF THIENSVILLE

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2019

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### *D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)*

#### **11. Pension**

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

#### **12. Basis for Existing Rates**

##### ***Sewer Utility***

Rates for the Sewer Utility were approved by the Village board on February 18, 2019.

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## NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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### **A. EXCESS EXPENDITURES OVER APPROPRIATIONS**

<u>Funds</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
Capital Projects	\$ 455,071	\$ 540,663	\$ 85,592
Debt Service Fund - Century Estates Special Assessment B Bond	55,200	55,250	50
Debt Service Fund - Laurel Acres Special Assessment B Bond	50,413	50,463	50

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

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

### **NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (cont.)**

#### ***B. LIMITATIONS ON THE VILLAGE'S TAX LEVY***

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

### **NOTE III - DETAILED NOTES ON ALL FUNDS**

#### ***A. DEPOSITS AND INVESTMENTS***

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

	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 8,725,843	\$ 8,945,615	Custodial credit risk
LGIP	204,937	204,937	Credit risk
Petty cash	500	-	N/A
 Total Deposits and Investments	 \$ 8,931,280	 \$ 9,150,552	
 Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$ 4,671,893		
Restricted cash and investments	301,161		
Per statement of net position - fiduciary fund			
Custodial fund	3,958,226		
 Total Deposits and Investments	 \$ 8,931,280		

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

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

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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#### **A. DEPOSITS AND INVESTMENTS** (cont.)

The Village maintains collateral agreements with its banks. At December 31, 2019, the banks had pledged various government securities in the amount of \$11,623,025 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, 2019, \$7,972,121 of the Village's total bank balances were exposed to custodial credit risk as follows:

Uninsured and collateral held by the pledging financial institution's trust department or agent not in the Village's name	\$ <u>7,972,121</u>
Total	\$ <u><u>7,972,121</u></u>

#### ***Credit Risk***

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

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

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

#### **B. RECEIVABLES**

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

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### **B. RECEIVABLES** (cont.)

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	\$ 2,366,500	\$ -
Grant advance	75,880	-
Special assessments not yet due	-	468,316
Ambulance receivables	-	74,071
Cell tower lease	2,380	-
 Total Unearned/Unavailable Revenue for Governmental Funds	 \$ 2,444,760	 \$ 542,387

#### **C. 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.

#### **D. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2019, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 416,177	\$ -	\$ -	\$ 416,177
Construction in progress	27,621	357,344	302,606	82,359
Intangible assets	12,925	-	-	12,925
Antique fire truck	47,197	-	-	47,197
Total Capital Assets Not Being depreciated	503,920	357,344	302,606	558,658

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### D. CAPITAL ASSETS (cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Governmental Activities (cont.)</b>				
Capital assets being depreciated				
Buildings	1,621,926	302,606	-	1,924,532
Improvements	1,913,234	2,882	-	1,916,116
Machinery and equipment	4,054,747	51,864	2,488	4,104,123
Furniture and fixture	67,809	-	-	67,809
Roads	4,944,412	-	-	4,944,412
Storm sewer	4,758,291	-	-	4,758,291
Total Capital Assets Being Depreciated	17,360,419	357,352	2,488	17,715,283
Total Capital Assets	17,864,339	714,696	305,094	18,273,941
Less: Accumulated depreciation for				
Buildings	(546,104)	(32,567)	-	(578,671)
Improvements	(579,293)	(87,466)	-	(666,759)
Machinery and equipment	(2,323,441)	(187,739)	2,488	(2,508,692)
Furniture and fixture	(32,410)	(3,437)	-	(35,847)
Roads	(1,522,855)	(48,650)	-	(1,571,505)
Storm sewer	(390,800)	(46,869)	-	(437,669)
Total Accumulated depreciation	(5,394,903)	(406,728)	2,488	(5,799,143)
Net Capital Assets Being Depreciated	11,965,516	(49,376)	-	11,916,140
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	\$ 12,469,436	\$ 307,968	\$ 302,606	\$ 12,474,798

Depreciation expense was charged to functions as follows:

#### Governmental Activities

General government	\$ 123,470
Public safety	114,369
Public works, which includes the depreciation of infrastructure	164,254
Culture, recreation and education	4,635
Total Governmental Activities Depreciation Expense	\$ 406,728

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Business-type Activities</b>				
Capital assets not being Depreciated				
Construction in progress	\$ 32,418	\$ 201,725	\$ 234,143	\$ -
Total Capital Assets Not Being Depreciated	32,418	201,725	234,143	-
Capital assets being depreciated/amortized				
Structures and improvements	755,270	-	-	755,270
Sewer collection system	6,035,170	-	-	6,035,170
Machinery and equipment	520,753	234,143	-	754,896

**VILLAGE OF THIENSVILLE**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2019

**NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)**

**D. CAPITAL ASSETS (cont.)**

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Business-type Activities (cont.)</b>				
Capital assets being Depreciated (cont.)				
Furniture and fixture	\$ 68,556	\$ -	\$ -	\$ 68,556
Vehicles	49,193	-	-	49,193
Intangible asset	<u>100,450</u>	<u>168</u>	-	<u>100,618</u>
Total Capital Assets Being Depreciated/Amortized	<u>7,529,392</u>	<u>234,311</u>	-	<u>7,763,703</u>
Total Capital Assets	<u>7,561,810</u>	<u>436,036</u>	<u>234,143</u>	<u>7,763,703</u>
Less: Accumulated depreciation/ amortization for				
Structures and improvements	(392,127)	(15,106)	-	(407,233)
Sewer collection system	(1,253,104)	(54,604)	-	(1,307,708)
Machinery and equipment	(505,372)	(6,823)	-	(512,195)
Furniture and fixture	(74,044)	-	5,487	(68,557)
Vehicles	(49,193)	-	-	(49,193)
Intangible asset	<u>(42,955)</u>	<u>(10,053)</u>	-	<u>(53,008)</u>
Total Accumulated depreciation/ amortization	<u>(2,316,795)</u>	<u>(86,586)</u>	<u>5,487</u>	<u>(2,397,894)</u>
Net Capital Assets Being Depreciated/Amortized	<u>5,212,597</u>	<u>147,725</u>	<u>(5,487)</u>	<u>5,365,809</u>
Business-type Capital Assets, Net of Accumulated depreciation/ amortization	<u>\$ 5,245,015</u>	<u>\$ 349,450</u>	<u>\$ 228,656</u>	<u>\$ 5,365,809</u>

**E. INTERFUND TRANSFERS**

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
General Fund	Capital Projects Fund - Capital Improvement	\$ 70,000	To purchase capital equipment
Capital Projects Fund - Capital Improvement	Special Revenue Fund - Park Improvement	108,680	Finance project costs
Capital Projects Fund - Capital Improvement	General Fund	<u>11,188</u>	Finance project costs
Total - Fund Financial Statements		189,868	
Less: Fund eliminations		<u>(189,868)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ -</u>	

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### **E. INTERFUND TRANSFERS (cont.)**

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.

#### **F. LONG-TERM OBLIGATIONS**

Long-term obligations activity for the year ended December 31, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds and Notes Payable					
Tax increment financing bonds	\$ 375,000	\$ -	\$ 95,000	\$ 280,000	\$ 95,000
Sub-totals	<u>375,000</u>	<u>-</u>	<u>95,000</u>	<u>280,000</u>	<u>95,000</u>
Other Liabilities					
Accumulated compensatory time	8,324	-	1,110	7,214	7,213
Accumulated sick pay	172,979	-	77,213	95,766	-
Accumulated vacation time	20,294	-	8,793	11,501	11,501
Net pension liability	-	329,664	-	329,664	-
Paid annuitant sick leave	-	94,927	18,990	75,937	-
Total Other Liabilities	<u>201,597</u>	<u>424,591</u>	<u>106,106</u>	<u>520,082</u>	<u>18,714</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 576,597</u>	<u>\$ 424,591</u>	<u>\$ 201,106</u>	<u>\$ 800,082</u>	<u>\$ 113,714</u>
<b>Business-type Activities</b>					
Other Liabilities					
Net pension liability	\$ -	\$ 6,597	\$ -	\$ 6,597	\$ -
Total Business-type Activities Long-Term Liabilities	<u>\$ -</u>	<u>\$ 6,597</u>	<u>\$ -</u>	<u>\$ 6,597</u>	<u>\$ -</u>

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, 2019, was \$18,728,645. Total general obligation debt outstanding at year end was \$-0-.

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### *F. LONG-TERM OBLIGATIONS* (cont.)

##### ***Special Assessment B-Bonds***

B-Bonds are payable only from special assessments levied on affected properties.

Special assessment B-Bonds at December 31, 2019, consists of the following:

<b>Governmental Activities</b>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2019</u>
Special Assessment B Bonds, Series 2011	11/3/2011	4/1/2021	1.3 - 4.0%	\$ 500,000	\$ 100,000
Special Assessment B Bonds, Series 2013	6/12/2013	4/1/2023	1.0 - 2.7	460,000	<u>180,000</u>
Total Governmental Activities Special Assessment B-Bonds					<u>\$ 280,000</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities Special Assessment B-Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 95,000	\$ 7,117
2021	95,000	4,038
2022	45,000	1,822
2023	<u>45,000</u>	<u>608</u>
Totals	<u>\$ 280,000</u>	<u>\$ 13,585</u>

##### ***Other Debt Information***

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences attributable to governmental activities will be liquidated primarily by the general fund and Special Assessment B-Bonds will be liquidated by their respective debt service funds.

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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#### **G. NET POSITION/FUND BALANCES**

Net position reported on the government wide statement of net position at December 31, 2019, includes the following:

#### **Governmental Activities**

Net Investment in Capital Assets	
Land	\$ 416,177
Construction in progress	82,359
Intangible assets	12,925
Other assets not being depreciated	47,197
Other capital assets, net of accumulated depreciation	11,916,140
Less: Long-term debt outstanding	(280,000)
Plus: Noncapital debt proceeds	<u>280,000</u>
Total Net Investment in Capital Assets	<u>12,474,798</u>
Restricted	
Debt service	373,300
Park improvements	28,000
Donations and grants	<u>29,167</u>
Total Restricted	<u>430,467</u>
Unrestricted	<u>3,690,739</u>
Total Governmental Activities Net Position	<u>\$ 16,596,004</u>

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### G. NET POSITION/FUND BALANCES (cont.)

##### Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2019, include the following:

	General Fund	Capital Improvement Fund	Nonmajor Funds	Totals
<b>Fund Balances</b>				
<b>Nonspendable:</b>				
Prepaid items	\$ 42,378	\$ -	\$ -	\$ 42,378
Inventories	3,100	-	-	3,100
Loan receivable	46,000	-	-	46,000
Delinquent personal property taxes	3,075	-	-	3,075
Sub-total	94,553	-	-	94,553
<b>Restricted for:</b>				
Debt service	-	-	237,800	237,800
Park improvements	-	-	28,000	28,000
Donations and grants	-	-	29,167	29,167
Sub-total	-	-	294,967	294,967
<b>Committed to:</b>				
Accrued compensated absences	190,418	-	-	190,418
Fire equipment replacement	-	-	86,519	86,519
Old village hall	-	-	12,236	12,236
Stormwater management	-	-	231,932	231,932
Park improvement	-	-	104,121	104,121
Sub-total	190,418	-	434,808	625,226
<b>Assigned to:</b>				
Budget appropriations	240,000	1,307,939	-	1,547,939
<b>Unassigned:</b>				
	1,052,737	-	-	1,052,737
<b>Total Fund Balances</b>	<b>\$ 1,577,708</b>	<b>\$ 1,307,939</b>	<b>\$ 729,775</b>	<b>\$ 3,615,422</b>

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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#### G. NET POSITION/FUND BALANCES (cont.)

##### *Business-type Activities*

Investment in Capital Assets	
Other capital assets, net of accumulated depreciation	\$ 5,365,809
Total Investment in Capital Assets	<u>5,365,809</u>
Restricted	
Equipment Replacement	<u>301,161</u>
Unrestricted	<u>1,055,175</u>
Total Business-type Activities Net Position	<u>\$ 6,722,145</u>

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### NOTE IV - OTHER INFORMATION

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#### A. 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, and expected to work at least 1200 hours a year 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 Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

**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 State executive participants, if hired on or before 12/31/2016) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### NOTE IV - OTHER INFORMATION (cont.)

---

#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

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

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2009	(2.1)%	(42.0)%
2010	(1.3)	22.0
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### NOTE IV - OTHER INFORMATION (cont.)

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#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**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 and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$104,123 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2019 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Executives & Elected Officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

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

At December 31, 2019, the Village reported a liability of \$336,261 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. 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, 2018, the Village's proportion was 0.00945170%, which was an increase of 0.00036651% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the Village recognized pension expense of \$229,346.

## VILLAGE OF THIENSVILLE

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

#### NOTE IV - OTHER INFORMATION (cont.)

##### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

At December 31, 2019, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 261,897	\$ 462,939
Changes in assumptions	56,681	-
Net differences between projected and actual earnings on pension plan investments	491,088	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,552	870
Employer contributions subsequent to the measurement date	104,687	-
Totals	\$ 915,905	\$ 463,809

\$104,687 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (net)
2020	\$ 125,642
2021	31,558
2022	55,364
2023	134,845

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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### NOTE IV - OTHER INFORMATION (cont.)

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#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Actuarial assumptions.** The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset):	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*:	1.9%

*\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.*

Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 – 2017. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

## VILLAGE OF THIENSVILLE

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2019

### NOTE IV - OTHER INFORMATION (cont.)

#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**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 arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Core Fund Asset Class</u>	<u>Current Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	49%	8.1%	5.5%
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9	6.5	3.9
Private Equity/Debt	8	9.4	6.7
Multi-Asset	4	6.7	4.1
Total Core Fund	110	7.3	4.7
 <u>Variable Fund Asset Class</u>			
U.S Equities	70	7.6	5.0
International Equities	30	8.5	5.9
Total Variable Fund	100	8.0	5.4

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%  
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

**Single discount rate.** A single discount rate of 7.00% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.00% and a long term bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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 long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

# VILLAGE OF THIENSVILLE

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

### NOTE IV - OTHER INFORMATION (cont.)

#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Village's proportionate share of the net pension liability	\$1,336,339	\$336,261	\$(407,373)

**Pension plan fiduciary net position.** Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

At December 31, 2019, the Village reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

#### B. 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.

#### C. 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.

# VILLAGE OF THIENSVILLE

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2019

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## NOTE IV - OTHER INFORMATION (cont.)

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### *D. JOINT VENTURES*

#### *Frank L. Weyenberg Library of Mequon-Thiensville*

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

The governing body is made up of citizens from each community. Local representatives are appointed by the Village President, Mayor and Superintendent of the School District. The governing body has authority to adopt its own budget and control the financial affairs of the Library. The Village is obligated by the joint venture agreement to remit an amount annually to the Library. The Village made a payment to the Library of \$110,740 in 2019.

Financial information of the Library as of December 31, 2019 is available directly from the Library's office.

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

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

#### *Mid-Moraine Municipal Court*

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

The 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, 2019 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.

# VILLAGE OF THIENSVILLE

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2019

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## **NOTE IV - OTHER INFORMATION (cont.)**

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### ***E. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS***

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

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*

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 For the Year Ended December 31, 2019

	Original and Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Taxes	\$ 1,915,244	\$ 1,915,244	\$ -
Intergovernmental	355,297	358,091	2,794
Licenses and permits	113,200	100,930	(12,270)
Fines, forfeitures and penalties	45,159	40,235	(4,924)
Public charges for services	20,900	19,968	(932)
Intergovernmental charges for services	65,000	65,000	-
Investment income	60,000	98,144	38,144
Miscellaneous revenues	7,500	15,910	8,410
Total Revenues	<u>2,582,300</u>	<u>2,613,522</u>	<u>31,222</u>
<b>EXPENDITURES</b>			
Current:			
General government	676,626	600,386	76,240
Public safety	1,241,169	1,218,406	22,763
Public works	648,526	607,206	41,320
Health and human services	2,500	2,500	-
Culture, recreation and education	193,479	227,803	(34,324)
Debt Service			
Total Expenditures	<u>2,762,300</u>	<u>2,656,301</u>	<u>105,999</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	70,000	70,000
Transfers out	-	(11,188)	(11,188)
Total Other Financing Sources (Uses)	<u>-</u>	<u>58,812</u>	<u>58,812</u>
<b>Net Change in Fund Balance</b>	<u>\$ (180,000)</u>	16,033	<u>\$ 196,033</u>
FUND BALANCE - Beginning of Year		<u>1,561,675</u>	
<b>FUND BALANCE - END OF YEAR</b>		<u>\$ 1,577,708</u>	

See independent auditors' report and accompanying notes to required supplementary information.

**VILLAGE OF THIENSVILLE**

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) -  
WISCONSIN RETIREMENT SYSTEM  
For the Year Ended December 31, 2019

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM  
For the Year Ended December 31, 2019

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

See independent auditors' report and accompanying notes to the required supplementary information.

# VILLAGE OF THIENSVILLE

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended December 31, 2019

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### ***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 I. C.

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 board action.

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

### ***WISCONSIN RETIREMENT SYSTEM (WRS) PENSION***

The amounts presented in relation to the schedule of employer's proportionate share of the net pension asset and the schedule of employer contributions represents the specific data of the Village. The information was derived using a combination of the employer's contribution data along with the data provided by the Wisconsin Retirement System in relation to the Village as a whole.

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

*Changes of assumptions.* Actuarial assumptions are based on experience study conducted in 2018 using experience from 2015-2017. Based on the experience study, actuarial assumptions used to develop 1) the Total Pension Liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates and 2) the Total OPEB Liability changed, including the discount rate, wage inflation rate, mortality and separate rates.

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

**SUPPLEMENTARY INFORMATION**

## VILLAGE OF THIENSVILLE

### DETAILED SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL - GENERAL FUND

For the Year Ended December 31, 2019

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>TAXES</b>			
General property taxes	\$ 1,915,244	\$ 1,915,244	\$ -
Total Taxes	<u>1,915,244</u>	<u>1,915,244</u>	<u>-</u>
<b>INTERGOVERNMENTAL REVENUES</b>			
State shared revenues	103,956	103,955	(1)
Fire insurance tax (2% fire dues)	13,500	15,093	1,593
Exempt computer aid	4,000	4,179	179
State aid - law enforcement improvement	-	1,120	1,120
State transportation	218,341	218,241	(100)
State aid - recycling	9,500	9,503	3
Other	6,000	6,000	-
Total Intergovernmental Revenues	<u>355,297</u>	<u>358,091</u>	<u>2,794</u>
<b>LICENSES AND PERMITS</b>			
Liquor and malt beverage licenses	9,000	8,637	(363)
Cigarette licenses	100	100	-
Cable and cell tower	60,000	54,192	(5,808)
Dog and cat licenses	1,600	1,535	(65)
Other nonbusiness licenses	500	180	(320)
Building permits	21,000	23,874	2,874
Electrical permits	8,000	6,519	(1,481)
Plumbing permits	11,000	5,303	(5,697)
Other permits	2,000	590	(1,410)
Total Licenses and Permits	<u>113,200</u>	<u>100,930</u>	<u>(12,270)</u>
<b>FINES, FORFEITURES AND PENALTIES</b>			
Court penalties and costs	28,000	26,293	(1,707)
Parking violations	17,159	13,942	(3,217)
Total Fines, Forfeitures and Penalties	<u>45,159</u>	<u>40,235</u>	<u>(4,924)</u>
<b>PUBLIC CHARGES FOR SERVICES</b>			
Municipal center fees	2,000	1,680	(320)
Law enforcement fees	300	1,572	1,272
Dumpster service fees	2,500	1,290	(1,210)
Softball sponsor fees	2,600	2,600	-
Park fees	3,500	3,030	(470)
Other public charges for services	10,000	9,796	(204)
Total Public Charges for Services	<u>20,900</u>	<u>19,968</u>	<u>(932)</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>			
Administrative charge to sewer utility	65,000	65,000	-
Total Intergovernmental Charges for Services	<u>65,000</u>	<u>65,000</u>	<u>-</u>

## VILLAGE OF THIENSVILLE

### DETAILED SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL - GENERAL FUND

For the Year Ended December 31, 2019

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	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>INVESTMENT INCOME</b>			
Interest on investments	<u>\$ 60,000</u>	<u>\$ 98,144</u>	<u>\$ 38,144</u>
Total Investment Income	<u>60,000</u>	<u>98,144</u>	<u>38,144</u>
<b>MISCELLANEOUS REVENUE</b>			
Other miscellaneous revenue	<u>7,500</u>	<u>15,910</u>	<u>8,410</u>
Total Miscellaneous Revenue	<u>7,500</u>	<u>15,910</u>	<u>8,410</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	<u>-</u>	<u>70,000</u>	<u>70,000</u>
Total Other Financing Sources	<u>-</u>	<u>70,000</u>	<u>70,000</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>\$ 2,582,300</u>	<u>\$ 2,683,522</u>	<u>\$ 101,222</u>

## VILLAGE OF THIENSVILLE

### DETAILED SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL - GENERAL FUND

For the Year Ended December 31, 2019

	Original and Final Budget	Actual	Variance with Final Budget
<b>GENERAL GOVERNMENT</b>			
Village Board	\$ 30,102	\$ 36,868	\$ (6,766)
Legal	20,000	18,748	1,252
Village administration	367,955	363,299	4,656
Elections	3,000	3,976	(976)
Village assessor	6,300	6,300	-
Special accounting and audit	21,400	27,451	(6,051)
Property and liability insurance	136,369	138,518	(2,149)
Other general government	7,500	5,226	2,274
Contingency	<u>84,000</u>	<u>-</u>	<u>84,000</u>
Total General Government	<u>676,626</u>	<u>600,386</u>	<u>76,240</u>
<b>PUBLIC SAFETY</b>			
Police department	922,260	931,062	(8,802)
Fire department	289,909	253,127	36,782
Inspection	<u>29,000</u>	<u>34,217</u>	<u>(5,217)</u>
Total Public Safety	<u>1,241,169</u>	<u>1,218,406</u>	<u>22,763</u>
<b>PUBLIC WORKS</b>			
Department of Public Works	489,326	426,333	62,993
Engineering	5,000	22,801	(17,801)
Tree and brush control	1,200	400	800
Snow and ice removal	32,000	49,600	(17,600)
Street lighting	37,000	27,309	9,691
Planning services	2,000	1,092	908
Sanitary landfill	40,000	43,531	(3,531)
Recycling	<u>42,000</u>	<u>36,140</u>	<u>5,860</u>
Total Public Works	<u>648,526</u>	<u>607,206</u>	<u>41,320</u>
<b>HEALTH AND HUMAN SERVICES</b>			
Family Service of Mequon	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Total Health and Human Services	<u>2,500</u>	<u>2,500</u>	<u>-</u>
<b>CULTURE, RECREATION AND EDUCATION</b>			
Weyenberg Library	110,740	110,740	-
Parks	78,489	112,943	(34,454)
Celebrations - July 4th activity	<u>4,250</u>	<u>4,120</u>	<u>130</u>
Total Culture, Recreation and Education	<u>193,479</u>	<u>227,803</u>	<u>(34,324)</u>
<b>OTHER FINANCING USES</b>			
Transfers out	<u>-</u>	<u>11,188</u>	<u>(11,188)</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 2,762,300</u>	<u>\$ 2,667,489</u>	<u>\$ 94,811</u>

## VILLAGE OF THIENSVILLE

### COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS As of December 31, 2019

	Special Revenue Funds				
	Stormwater Management Fund	Fire Equipment Replacement Fund	Act 102 Fund	Police Donation Fund	Fire Donation Fund
<b>ASSETS</b>					
Cash and investments	\$ 242,129	\$ 120,255	\$ 9,905	\$ 6,126	\$ 13,136
Receivables					
Taxes	42,000	-	-	-	-
Accounts (net)	-	75,854	-	-	-
Special assessments	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 284,129</u></b>	<b><u>\$ 196,109</u></b>	<b><u>\$ 9,905</u></b>	<b><u>\$ 6,126</u></b>	<b><u>\$ 13,136</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$ 10,197	\$ 32,867	\$ -	\$ -	\$ -
Accrued liabilities	-	2,652	-	-	-
Total Liabilities	<u>10,197</u>	<u>35,519</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenues	-	74,071	-	-	-
Unearned revenues	42,000	-	-	-	-
Total Deferred Inflows of Resources	<u>42,000</u>	<u>74,071</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	-	-	9,905	6,126	13,136
Committed	231,932	86,519	-	-	-
Total Fund Balances	<u>231,932</u>	<u>86,519</u>	<u>9,905</u>	<u>6,126</u>	<u>13,136</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 284,129</u></b>	<b><u>\$ 196,109</u></b>	<b><u>\$ 9,905</u></b>	<b><u>\$ 6,126</u></b>	<b><u>\$ 13,136</u></b>

## VILLAGE OF THIENSVILLE

### COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS As of December 31, 2019

Special Revenue Funds		Debt Service Funds			
Old Village Hall Fund	Park Improvement Fund	Laurel Acres Special Assessment B Bond Fund	Century Estates Special Assessment B Bond Fund	Total Nonmajor Governmental Funds	
\$ 12,446	\$ 132,121	\$ 143,502	\$ 94,298	\$ 773,918	
3,000	-	23,553	26,003	94,556	
-	-	-	-	75,854	
-	-	<u>62,088</u>	<u>23,856</u>	<u>85,944</u>	
<u>\$ 15,446</u>	<u>\$ 132,121</u>	<u>\$ 229,143</u>	<u>\$ 144,157</u>	<u>\$ 1,030,272</u>	
\$ 210	\$ -	\$ -	\$ -	\$ 43,274	
-	-	-	-	2,652	
<u>210</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,926</u>	
-	-	85,641	49,859	209,571	
<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>	
<u>3,000</u>	<u>-</u>	<u>85,641</u>	<u>49,859</u>	<u>254,571</u>	
-	28,000	143,502	94,298	294,967	
<u>12,236</u>	<u>104,121</u>	<u>-</u>	<u>-</u>	<u>434,808</u>	
<u>12,236</u>	<u>132,121</u>	<u>143,502</u>	<u>94,298</u>	<u>729,775</u>	
<u>\$ 15,446</u>	<u>\$ 132,121</u>	<u>\$ 229,143</u>	<u>\$ 144,157</u>	<u>\$ 1,030,272</u>	

## VILLAGE OF THIENSVILLE

### COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2019

	Special Revenue Funds				
	Stormwater Management Fund	Fire Equipment Replacement Fund	Act 102 Fund	Police Donation Fund	Fire Donation Fund
<b>REVENUES</b>					
Taxes	\$ 42,000	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Intergovernmental	-	-	5,473	-	-
Public charges for services	-	158,657	-	-	-
Investment income	-	-	-	-	-
Miscellaneous revenues	-	-	-	2,700	7,591
Total Revenues	<u>42,000</u>	<u>158,657</u>	<u>5,473</u>	<u>2,700</u>	<u>7,591</u>
<b>EXPENDITURES</b>					
Current					
Public safety	-	151,775	6,313	5,319	8,564
Public works	14,475	-	-	-	-
Culture, recreation and education	-	-	-	-	-
Capital Outlay	11,683	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>26,158</u>	<u>151,775</u>	<u>6,313</u>	<u>5,319</u>	<u>8,564</u>
Excess (deficiency) of revenues over expenditures	<u>15,842</u>	<u>6,882</u>	<u>(840)</u>	<u>(2,619)</u>	<u>(973)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	15,842	6,882	(840)	(2,619)	(973)
FUND BALANCES - Beginning of Year	<u>216,090</u>	<u>79,637</u>	<u>10,745</u>	<u>8,745</u>	<u>14,109</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 231,932</u>	<u>\$ 86,519</u>	<u>\$ 9,905</u>	<u>\$ 6,126</u>	<u>\$ 13,136</u>

<u>Special Revenue Funds</u>		<u>Debt Service Funds</u>			<u>Total Nonmajor Governmental Funds</u>
<u>Old Village Hall Fund</u>	<u>Park Improvement Fund</u>	<u>Laurel Acres Special Assessment B Bond Fund</u>	<u>Century Estates Special Assessment B Bond Fund</u>		
\$ 3,000	\$ -	\$ -	\$ -	\$ 45,000	
-	-	27,416	28,210	55,626	
-	-	-	-	5,473	
-	-	-	-	158,657	
-	2,380	5,028	4,651	12,059	
-	113,220	-	-	123,511	
<u>3,000</u>	<u>115,600</u>	<u>32,444</u>	<u>32,861</u>	<u>400,326</u>	
-	-	-	-	171,971	
-	-	-	-	14,475	
1,764	30,189	-	-	31,953	
-	-	-	-	11,683	
-	-	45,000	50,000	95,000	
-	-	5,463	5,250	10,713	
<u>1,764</u>	<u>30,189</u>	<u>50,463</u>	<u>55,250</u>	<u>335,795</u>	
<u>1,236</u>	<u>85,411</u>	<u>(18,019)</u>	<u>(22,389)</u>	<u>64,531</u>	
-	(108,680)	-	-	(108,680)	
-	(108,680)	-	-	(108,680)	
1,236	(23,269)	(18,019)	(22,389)	(44,149)	
<u>11,000</u>	<u>155,390</u>	<u>161,521</u>	<u>116,687</u>	<u>773,924</u>	
<u>\$ 12,236</u>	<u>\$ 132,121</u>	<u>\$ 143,502</u>	<u>\$ 94,298</u>	<u>\$ 729,775</u>	

# THIENSVILLE POLICE DEPARTMENT

## 2019 ANNUAL REPORT



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# Thiensville Police Department

Dear Citizens,

I am pleased to present the 2019 Annual Report of the Thiensville Police Department to the Board of Trustees and to the citizens we serve. On behalf of the police department, please accept our appreciation for the support, kindness and gratitude that we receive from all of you on a daily basis. Our staff of eight full-time employees and thirteen Special Police Officers remain dedicated to our Mission Statement which is to represent the village with *Honor* by protecting the community through *Service* and *Sacrifice*.

The Village of Thiensville is an outstanding community to live, work and to raise a family in and we are devoted to maintaining this same status quo for many years to come. Our commitment to the community is to proactively develop and strengthen our partnership with all of you in an effort to greatly reduce or eliminate the fear of crime. We are here to serve the needs of the community through personal integrity, pride and respect.

The intent of this Annual Report is to provide information to you about the department's accomplishments, activities and statistical data that have occurred throughout 2019. As representatives of the police department, all of us believe that openness and transparency with the community is critical to the department's continued success. We believe that by being open and transparent, the community will continue to trust and support the department's ambitions and goals. We hope that you will find the Annual Report beneficial and informative. We are dedicated to policing the community proactively and it is never our desire or intent to become static with your safety or with our police services. We are here to serve you and the community!

In closing, I would like to thank the staff of the Thiensville Police Department for the sacrifices that each and every one of them give 24 hours a day – 365 days of the year! Their dedication and skill-set allows for the department to reach its goals; whether it's solving a crime or collectively working with the community to solve a problem, our staff is committed to the cause.

Sincerely,

Curt Kleppin  
Chief of Police



# Mission

The department developed a new mission statement in 2019 which is:

The mission of the Thiensville Police Department is to represent the village with **Honor** by protecting the community through **Service** and **Sacrifice**.

The bold words in the mission statement can also be found on the Department's new shoulder patch.

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## Core Values

**Openness and Accessibility** – The Thiensville Police Department will strive to conduct our affairs publicly and be accessible to the public.

**Fairness** – We will strive to be fair in all our actions.

**Responsiveness** – We will be responsive to the needs of the community, working together to solve problems of mutual concern.

**Sensitivity** – We will be sensitive to the needs and concerns of our clients.

**Accountability** – We are responsible for our conduct and performance, both to the community and ourselves.

**Organizational Efficiency** – We are committed to providing police services as efficiently as possible.

**Community Orientation** – We will strive to do what is always best for the community.

**Compassion** – We will show empathy and caring for victims, complainants, all people we come in contact with.

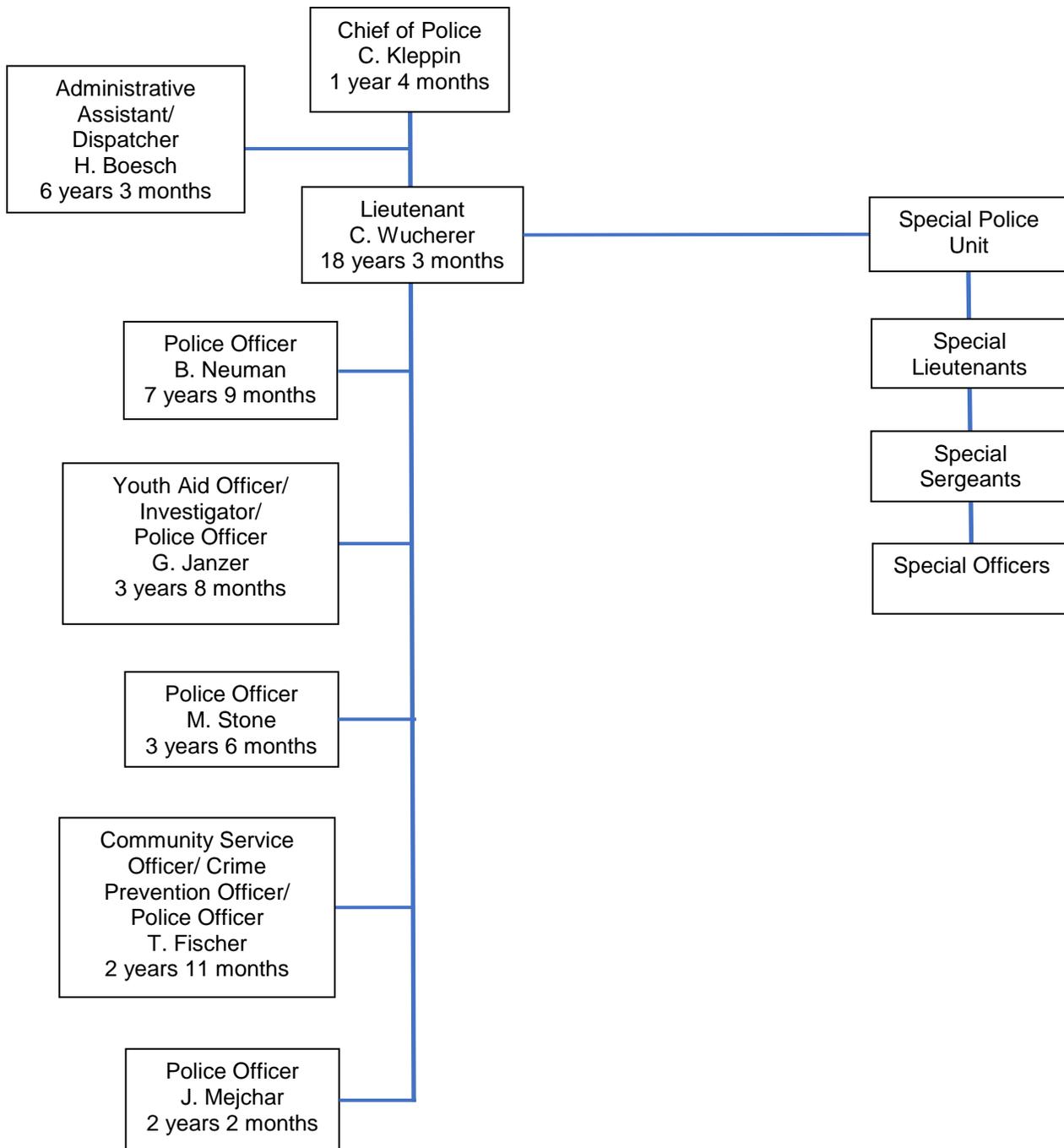
**Problem Solving** – We are most efficient when we help identify and solve community problems.

**Fiscal Responsibility** – We are concerned with conserving the tax dollars that fund the operation of our Department.

**Democratic Principles** – We will protect the constitutional rights and personal freedoms of all citizens.

**Teamwork** – We recognize the importance of each employee as an individual and team player. We will strive to apply all of these values to our interactions.

# Thiensville Police Department Organizational Chart



## New Thiensville Police Department Patch

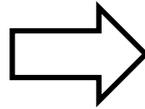
The Thiensville Police Department proposed a new shoulder patch design this year. Collectively, we agreed to replace the 31-year-old patch that had been the image of the department since 1989. We organized a uniform committee that worked diligently on the design, color, wording and imagery. Together, everyone agreed on the patch you see below.

The bell tower has been a part of Thiensville since it was incorporated in 1910. The Thiensville Fire Department was the first fire department created and established in Ozaukee County, along with paramedic and patient services. The old Village Hall, Fire Station and Police Department building from 1910 is located at the intersection of Green Bay Rd and Main Street on the northeast side of the road.

On our new patch, the old fire department bell tower is in the middle of the patch. Behind the bell tower is a thin blue line flag. This flag represents the sacrifice that each officer, throughout the nation, takes to protect their community each day. Below the thin blue line flag are the words: Service, Sacrifice and Honor. These words were chosen by all of us, when re-defining our new department mission statement.



1989 Old Patch



2020 New Patch

# Uniform Crime Reports

The Uniform Crime Reports (UCR) is a program administered by the Federal Bureau of Investigations (FBI) that compiles and publishes crime data annually for the entire United States. Police agencies in Wisconsin compile and submit their statistical data to the state of Wisconsin Crime Information Bureau (CIB) on a monthly basis. CIB then forwards the statistical data to the FBI. This program started in 1929 and has seen changes throughout the years but the intent remains the same, which is to track and report crime statistics. Index Crimes are offenses that include: willful homicide, forcible rape, robbery, burglary, aggravated assault, larceny over \$50, motor vehicle theft, and arson. Non-Index Crimes include other crimes that are reported to the Thiensville Police Department such as: fraud, stolen property, vandalism, narcotic violations, driving under the influence, etc. Below are the previous three years of data from crime reports along with a throwback year of 1985 to compare how the department's data changed over the years.

OFFENSE [Index Crimes]	1985	2016	2017	2018	2019
Homicide	0	0	0	0	0
Rape	0	0	0	0	0
Robbery	0	0	0	0	0
Assault	6	0	1	0	3
Larceny	0	29	14	12	21
Vehicle Theft	9	0	2	1	1
Arson	0	0	0	0	0
Drug Sale-Marijuana	0	6	3	3	7
Possession-Marijuana	2	8	2	1	0
Drug Sale – Opium/Cocaine	0	0	0	0	0
Possession – Opium/Cocaine	0	0	0	0	0
Drug Sale-Synthetic	0	0	0	0	0
Drug Possession-Synthetic	0	0	0	0	0
Drug Sale – Other Dangerous	0	0	2	1	0
Possession – Other Dangerous	0	0	0	1	1



OFFENSE [Non-Index Crimes]	1985	2016	2017	2018	2019
Simple Assault	0	0	4	3	0
Burglary	7	1	0	1	1
Theft	40	19	4	6	24
Forgery/Counterfeit	10	0	1	2	1
Fraud	3	0	0	2	2
Weapons	3	1	1	0	1
Prostitution	0	0	1	0	0
Sex Offense	5	1	0	0	3
Family Offense	0	1	0	0	8
DUI	21	3	5	5	8
Liquor Violations	8	8	6	6	6
Disorderly Conduct	19	7	11	15	19
Curfew/Loitering	0	1	0	4	0
All Other (Non Traffic)	0	16	13	19	10

**Fun Facts:** There were **1,993** calls for service in **1985** that the Thiensville Police Department responded to, and in **2019** there were **6,872** calls for service that the Thiensville Police Department responded to.

The Thiensville Police Department added it's **7<sup>th</sup> officer** in **1992**.



**1985 Patch**



**1984 Ford Crown Victoria**

## 2019 Calls For Service

2019 Calls For Service	Total	2019 Calls For Service	Total
911 Landline Hang Up/Open Line	12	Littering	1
911 Cellular Hang Up/Open Line	90	Lockouts	32
Administrative	98	Lost Property	8
Alarm	53	Miscellaneous Calls	332
Animal Calls	62	Missing – Lost or Missing Persons	8
Assist Other Agency	140	Mutual Aid Requests	13
Assist Citizen	270	Motor Vehicle Theft	1
Barking Dog	7	Noise Complaint	23
Bite Calls – Cat/Dog	3	Non Reportable Accidents	4
Business Checks	2,816	Open Doors	48
Criminal Damage to Property/Vandalism	8	Ordinance Violations	85
Death Investigations	4	Other	52
Debris	39	Operate While Intoxicated	8
Disabled Vehicles	30	Parking Violations	551
Driving Complaints	38	Park Checks/Secure	104
Drug Investigations	5	Rescue	308
Drunkenness/Public Inebriation	2	Retail Theft	6
Emergency Detentions	2	Runaway	2
Family Trouble	8	Sexual Assault	3
Fingerprints	17	Suspicious Vehicle/Person/Circ.	213
Fire Alarm	34	Theft	24
Fire Calls	15	Traffic Complaints/Erratic Driver	6
Firework Complaints	4	Trespass	6
Found/Recovered Property	51	Underage Alcohol Violation	12
Fraud	28	Vehicle Traffic Stops	855
Gas Drive Offs	13	Walk-Ins	148
House Checks	98	Warrants	13
Issuance of Worthless Checks	2	Weapons	1
Liquor Violation	1	Welfare Checks	55

## Municipal Citations and Warnings

The Thiensville Police Department enforces traffic laws and local ordinances within the village. Enforcement action can result in a verbal warning(s), 15 day correction citation(s), or a citation(s). Officers are given discretion whether to issue either warning(s) or citation(s) for an infraction or ordinance violation.

### Non-Traffic Violations

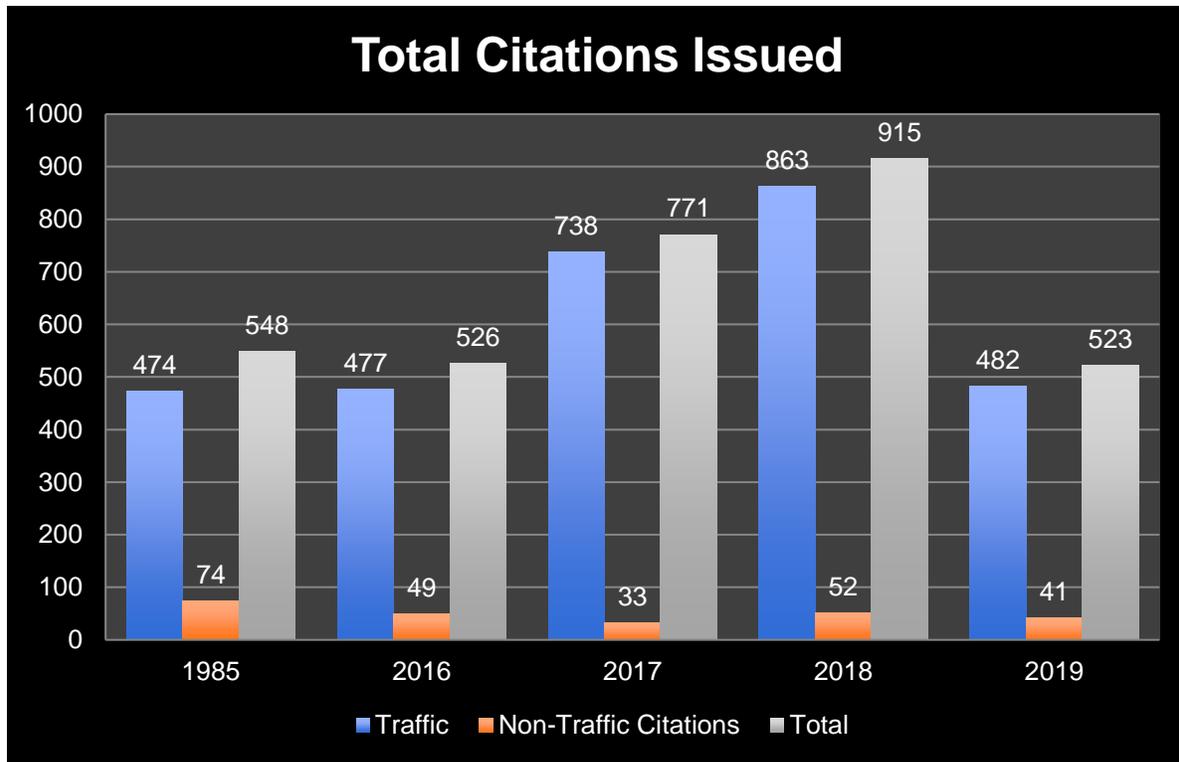
Citations by Statute	1985	2016	2017	2018	2019
10.02 – Noisy Animals	0	1	0	0	0
10.03 – Animal at Large	7	0	1	1	0
10.04 – Animal Waste	0	0	0	0	2
10.32 – No Dog/Cat in Park	0	0	0	2	0
9.125.07(1)(a) – Sell/Procure Alcohol to underage person	2	0	1	0	0
125.07(4)(b) – Underage Drinking Possess/Consume	11	2	0	0	0
9.125.07(4)(b) – Poss/Consume Alcohol by Underage	2	3	3	2	12
9.254.92(2) – Minor Possesses or Purchases Tobacco	0	0	2	0	0
18.231 – Transient Merchant	0	0	2	0	0
26.31 – False Alarm	0	3	0	4	1
30.2 – Littering	0	1	0	1	0
30.36 – Junk Vehicle	2	4	1	2	0
30.86 – Property Maintenance	0	1	0	0	0
30.88 – Outside Storage	0	1	0	2	0
46.5 – Curfew	0	1	0	4	0
46.7 – Misuse of 9-1-1	0	1	0	1	2
50.114 – Destruction Property – Plants	0	0	0	1	0
50.146 – Driving confined regular drives parking	0	0	0	1	0
50.32 – Park Hours	0	0	0	0	2
58.87 – Solid Waste Dumping	1	2	4	7	2
62.131(a) – Close Street Without a Permit 1 <sup>st</sup> Offense	0	0	0	0	1
74.2 – Disorderly Conduct with a Motor Vehicle	6	1	0	1	0
941.23(2) – Carry Concealed Weapon	1	1	1	0	0
943.01(1) – Criminal Damage to Property	19	4	2	0	0
9.943.20 – Theft	12	2	2	1	4
943.20(1)(a) – Theft Moveable Property	1	0	0	1	0
943.24(1) – Issue Worthless Check	1	0	0	4	0
9.943.13(1m)(a) – Criminal Trespass to Land	1	0	0	0	1
9.943.50(1m)(a) – Retail Theft	3	2	1	1	0
9.946.41(1) – Resist or Obstruct an Officer	5	1	3	4	3
9.947.01(1) – County/ Municipal – Disorderly Conduct	0	2	5	7	1
951.02 – Cruelty to Animals	0	0	0	0	0
961.41(3g)(e) – Possession of THC	0	8	2	0	0
9.961.41(3g)(e) – Possession of THC	0	1	1	3	7
961.573(1) Possess Drug Paraphernalia	0	5	0	2	3
<b>TOTAL</b>	<b>74</b>	<b>47</b>	<b>31</b>	<b>52</b>	<b>41</b>

## Common Traffic Violations

Citations by Statute	1985	2016	2017	2018	2019
341.03(1) – Operate After Rev/Susp of Registration	1	22	32	69	42
341.04(1) – Non Registration of Auto	58	45	67	67	68
343.05(3)(a) – Operate w/o Valid License	9	19	19	22	12
343.44(1)(a) – Operating After Suspension	1	43	71	87	73
343.44(1)(b) – Operating After Revocation	15	4	11	20	5
344.62(1) – Operating MV w/o Insurance	0	67	83	91	36
346.04 – Fail obey sign/signal	27	2	4	5	3
346.37(1)(c) – Violate Red Traffic Signal	1	23	29	31	13
346.46(1) – Fail Stop at Stop Sign	0	19	24	17	8
346.57 – Speeding/Exceed Speed and Imprudent Speed	341	121	284	295	133
346.62(2) – Reckless Driving – Endangering Safety	0	0	0	1	0
346.63(1)(a) – Operating While Under the Influence	21	5	5	4	6
346.63(1)(b) – Operating w/PAC	0	4	4	4	6
346.68 – Hit and Run	0	2	4	1	3

## Warning Citation/15 Day(s) Issued

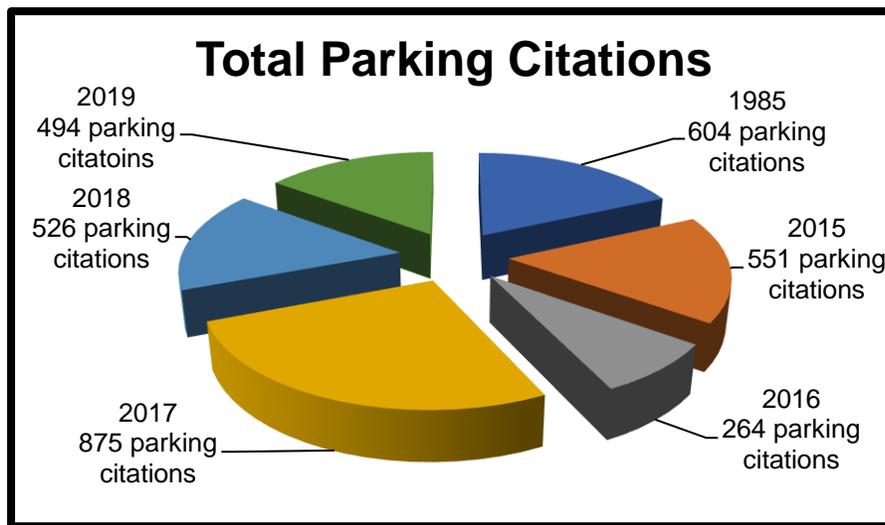
1985	2016	2017	2018	2019
1,212	614	523	907	747



# 2019 Parking Citations

Per Village ordinance 74.61 Parking Restrictions; when official signs are erected in any block giving notice of limitations, no person shall park a vehicle for longer than specified below:

- (1) Restricted parking. No person shall park a vehicle for more than 30 minutes between 2:00 a.m. and 6:00 a.m. any day, except physicians on emergency calls, on any street in the village.
- (2) Prohibited parking. No person shall, at any time, park in any area posted that parking is prohibited.  
Parking is prohibited on any bridge in the village.
- (3) Handicapped parking. The following area shall be reserved for parking by handicapped persons:  
On the east side of Orchard Street from a point 46 feet north of the north curb line of Buntrock Avenue to a point 96 feet north of the north curb line of Buntrock Avenue.



# Traffic Crash Statistics

On average there were approximately 118,254 traffic crashes that occurred in 2019 on public highways in the state of Wisconsin. The Village of Thiensville averages about 49 crashes per year. Most traffic crashes occur near one's home or in close proximity to their hometown. The following statistics included crashes that occur on both public and private property in the Village of Thiensville.

### Traffic Crashes Per Year

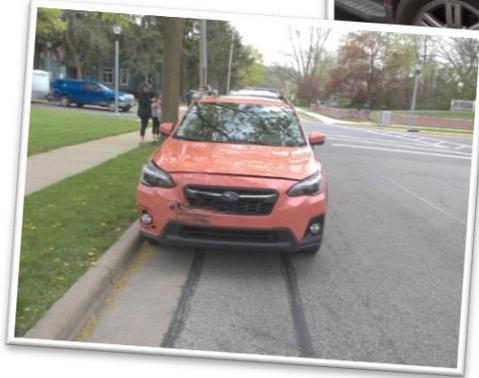
1985	2016	2017	2018	2019
64	54	52	47	43

### Traffic Crashes Per Day of Week (2019)

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
10	8	6	7	5	6	1

### Traffic Crashes by Month (2019)

January	6
February	3
March	6
April	1
May	5
June	5
July	7
August	2
September	1
October	1
November	5
December	1



## Training/Department Staff

Annually, every police officer in the state of Wisconsin is required to complete a minimum of twenty-four hours of continuous law enforcement education/training in order to maintain their sworn police officer certification. The Thiensville Police Department strives to keep its officers current with regard to law enforcement practices, procedures, and standards. The police department is fortunate to have certified instructors, trainers, and experts in the following disciplines: firearms, evidence collection, less than lethal force (Taser, bean bags, etc.), active shooter tactics, emergency medical care, juvenile investigations, and crisis intervention. Officers also have additional training in many other areas that are extremely imperative to the daily operations of the department. In addition to the training listed below, officers are also exposed to legal updates, case law decisions, and updated legislative laws. The following list is some of the education/training that each employee received in 2019:

- Criminal Trespass to Dwellings Training
- Taser Recertification
- Defense And Arrest Tactics (DAAT)
- Illicit Drugs, Including Fentanyl Prevention Occupational Exposure
- TranZport Spit Hood Training
- Hobble Training
- Handgun Qualification and Rifle Training
- Knowbe4 Security Awareness Training
- Lethality Assessment Training – Domestic Abuse
- Emergency Vehicle Operations
- Vehicle Pursuit Training
- Transport, Processing, and Temporary Confinement of Detainees
- Ozaukee County Active Shooter I, II, and III

Additionally each officer from the department also attended specialized training. The police department had a **combined total of 627 hours and 15 minutes of training hours** in 2019.

**Chief Curt Kleppin** attended: Attorney General's Summit on Emergency Detention, Wisconsin Incident Based Reporting System (WIBRS) Training and New Chief's and Sheriff's Training. Chief Kleppin was hired on December 17, 2018 and is the 6<sup>th</sup> Police Chief for the Thiensville Police Department. Chief Kleppin completed 90 hours of training.

**Lieutenant Chad Wucherer** attended: International Association of Chiefs of Police (IACP) Leadership in Police Organizations, ICS-300 Intermediate Incident Command System for Expanding Incidents, ICS-400 Advanced ICS Complex incidents, LESB Instructor Update and 3<sup>rd</sup> Annual WI Active Threat Integrated Response Conference. Lieutenant Wucherer completed 197 hours and 15 minutes of training.

**Administrative Assistant/ Dispatcher Heather Boesch** attended: Attorney General's Summit on Emergency Detention, Wisconsin Law Enforcement Administrative Professionals Conference and Wisconsin Incident Based Reporting System (WIBRS) Training. Dispatcher Boesch completed 92 hours and 30 minutes of training.

**Police Officer Brian Neuman** attended: Threat Liaison Officer Training, Evidence Room and Property Room Management and Field Training Officer School. Officer Neuman completed 49 hours of training.

**Police Officer/ Youth Aide Officer/ Investigator Glenn Janzer** attended: ICS-300 Intermediate Incident Command System for Expanding Incidents, ICS-400 Advanced ICS Complex Incidents, Wisconsin Crime Alert Law Enforcement Certification Training and Field Training Officer School. Investigator Janzer completed 52 hours and 45 minutes of training.

**Police Officer Mike Stone** attended: Reid Interview and Interrogation Training, Preliminary Breath Test Certification/Calibration Training and Preliminary Breath Test Calibration Training. Officer Stone completed 54 hours and 30 minutes of training.

**Police Officer/Crime Prevention Officer/Community Service Officer Tyler Fischer** attended: Opioid and Meth Investigations and 2019 Wisconsin Crime Prevention Practitioners Association (WCPPA) Conference. Officer Fischer completed 58 hours and 15 minutes of training.

**Police Officer James Mejchar** attended: Glock Armorer Course and AR15/M16/AR308 Armorer Courses for the police department. Officer Mejchar completed 34 hours of training.



## Thiensville Special Police Unit

The Thiensville Special Police Unit is currently comprised of thirteen individuals whose duties and responsibilities are significantly different from that of a sworn police officer. They're voluntary members who assist in providing many services to the Village of Thiensville as well as other local communities throughout the year.

These services can be directing traffic, assisting with crowd control at special events, patrolling with sworn officers either on foot or in a squad. Security at our own events in the Village, such as Family Fun Before the Fourth. The Special Police Unit is an essential component in the safety and security of our operations for festivals, parades and community events and activities. If there is an emergency situation, they can be called in to assist the police department anytime day or night.

The Special Police Unit trains the second Thursday of every month for at least two hours. These trainings are required and they must attend to keep current on the tactics and procedures that may be used at any events attended. Some of the trainings from 2019 are:

- CPR/AED/Narcan – Cardiopulmonary Resuscitation, Automated External Defibrillator and Narcan is a medication used to counter the effects of opioid overdoses, for example morphine and heroin overdose.
- Use of Force – This is absolutely necessary to train our responses to these situations. We need to provide all officers with the tactics, skills and training they require to be safe and successful while assisting.
- Crowd Control and Handcuffing – Training is essential at festivals to move large crowds out effectively and efficiently. Keeping current on the proper way to handcuff individuals.
- Firearms Familiarization and Safety – Familiarizing and reviewing safety of firearms.
- Officer Safety/Positioning – Reviewing police and procedures on Officer Safety and the best practices on how and where to position during certain situations, whether on a traffic stop interviewing a suspect or with a victim.
- Dispatch and Administrative Overview – Reviewed with our dispatcher the job duties and procedures that occur daily in dispatch. Entering of traffic stops, incoming calls, court procedures, state system capacity and use.

In 2019, the Thiensville Special Police Unit volunteered 800 hours of service to the Village of Thiensville. Of that time, 602 hours were for special events and working with sworn officers while on patrol. The remaining 198 hours were training hours.



## Thiensville Special Police Unit Roster

<u>Name</u>	<u>Date of Appointment</u>	<u>Position</u>
Bob Eisold	11/17/1980	Sergeant
Elmer Prenzlou	10/08/1998	Officer
Laurie Catena	07/18/2005	Sergeant
Ryan Campbell	10/15/2007	Lieutenant
Joe McGinty	09/15/2008	Sergeant
Pat Heinritz	09/15/2008	Officer
Matt Anderson	03/20/2012	Lieutenant
Derek Dobbratz	08/14/2013	Officer
Mackenzie Kuether	03/02/2015	Officer
Kody Lake	03/02/2015	Officer
Joe Frank	05/16/2016	Officer
Greg Bruske	06/17/2019	Officer
Joshua Churchill	06/17/2019	Officer



*Doug Koerner and Mike Catena (pictured above) receiving awards from Lt Wucherer as they become honorary members of the Special Police Unit after serving a combined 70 years of service. Thank You for your service to our department and the Village of Thiensville.*



*Sergeant Joe McGinty volunteering at the 2019 Bike Safety Day which had to be held inside the Thiensville Fire Department due to rain this year.*



*Sergeant Bob Eisold volunteering at the 2019 Family Fun before the Fourth parade for traffic control.*

## Mid-Moraine Municipal Court

The Village of Thiensville is fortunate to be a member of the Mid-Moraine Municipal Court System. The court system originally started in Washington County on July 1, 1991 with five participating municipalities. It has since grown to sixteen municipalities located in both Washington and Ozaukee Counties. The court collectively processes approximately 20,000 citations per year. The Court's Administrative Office is located at 962 W. Paradise Drive in West Bend, Wisconsin.

What is unique about the Mid-Moraine Municipal Court System is that the judge travels to each of the jurisdictions to handle all non-criminal cases that include traffic and ordinance violations, rather than having the defendant travel to a centralized location. All courts are extremely important to our society, for it is the courts that help protect our constitutional rights and due process in a fair and neutral manner.

Judge Steve Cain was elected as the Circuit Court Judge for Ozaukee County and therefore resigned as the Mid-Moraine Municipal Court Judge. A new Mid-Moraine Municipal Court Judge was elected. We would like to welcome Judge Christine Ohlis to the Mid-Moraine Municipal Court System and that of being our new Municipal Judge for Thiensville. Christine Ohlis was previously an attorney in West Bend, Wisconsin and will now serve as our judge.



## Administrative Assistant/Dispatcher



Heather Boesch is the Executive Administrative Assistant and Dispatcher. Heather is responsible for many functions that are critical to the department's daily operations. Her position provides customer service to citizens, support for sworn police officers, as well as an integral role in regard to projects, assignments, and department goals. Daily tasks include, but are not limited to: dispatching for police, fire and EMS, records management, mailings, processing citation and parking ticket payments, open records requests, court preparation, input data entries from police calls, NCIC entries and updates, phone calls from the general public, and monitoring the department's front lobby window.



Data entry is a never-ending task that she completes on a daily basis. Thiensville Police Department had to submit three months of Incident Based Reporting (IBR) to the state this year, along with Uniform Crime Reports (UCR) as the State is mandating only IBR submission beginning January 2021. She utilizes TraCS daily to transmit all traffic warnings, traffic citations, parking tickets, and crash reports to the proper entity such as the State of Wisconsin, Ozaukee County Circuit Court, or to the Mid-Moraine Municipal Court. Quality control for data entry is also crucial for it ensures that the record entry is correct and accurate. It is unknown to many that Municipal Court is held at the Thiensville Police Department once a month. Municipal Court encompasses simple plea agreements and court trials for certain traffic and ordinance violations. Prior to court occurring, the Administrative Assistant prepares all the paperwork that is dependent upon by the Judge, Prosecuting Attorney, and the defendant so that court can run efficiently, effectively, and legally. Our overdue parking tickets and jail meal fees are submitted by Heather to the Wisconsin Department of Revenue (DOR). DOR is then authorized to collect the debt through a number of options that it has to collect delinquent taxes.

Heather is also equally responsible for dispatching police and fire personnel to calls for service. Heather dispatches Monday through Friday from 8:00AM to 4:00pm. Dispatcher duties require the ability to multitask. If a call for service comes in, Heather gathers the appropriate information from the caller, dispatches the appropriate first responder(s), and then is required to keep track of all the personnel working the incident on her Computer Aided Dispatch (CAD). Some examples of the types of calls for service are; noise complaints, traffic accidents, barking dogs, theft complaints, missing juveniles, disorderly conduct or domestic dispute calls. Maintaining a dispatch center involves specialized training, procedures and policies that are governed by local and State authorities. For example, Heather is a Transaction Information for Management of Enforcement (TIME) System coordinator, trainer, and validation officer. The TIME system is a computer software program used by law enforcement agencies to access confidential records such as driving records, criminal histories, wanted persons files, stolen property files, etc. These are just a few of the files that can be accessed through the TIME system. Heather is also responsible for training and keeping all department staff certified TIME users every two years. The TIME system is the "informational heart" to law enforcement agencies. Heather also responds to call-outs with the Ozaukee County Special Response Team (SRT). She is also part of the Critical Incident Debrief (CID) Team - where her team assisted with five call-outs in 2019. Heather has been sharing her personal story by speaking publicly at Crisis Intervention Partners (CIP) and Crisis Intervention Team (CIT) trainings. The trainings are to better understand and improve interaction with people who experience mental health crises. Participants include correctional officers, 9-1-1 dispatchers, emergency personnel, hospital staff, teachers, social workers, and more. Heather also enjoys volunteering and giving back to the county in several ways. She volunteered at both Shred-It and Drug Take Back events held at Port Washington State Bank in Thiensville, National Night out in Saukville, and Shop with a Cop. She also volunteers her time mentoring at Port Washington High School in Spring and Fall every Thursday for six weeks to students.

# Community Service Officer/Crime Prevention Officer 2019 Annual Report

The Thiensville Police Department is a community oriented policing department. The police department involves the community and its citizens in crime prevention. Crime prevention cannot be completed with just the police department; it needs the support from the community to achieve this outcome. Our village is safer and securer due to this partnership between the police department and the community.

To engage in crime prevention within the community, our department provides: education, community talk groups, outreach events/programs, and social media posts to inform the community about recent crimes, or proactive approaches to help with safety and security. Thiensville Police Department has invested in Crime Prevention Through Environmental Design (CPTED). This is a security assessment for both businesses and residential homes in making their environment safer for workers or families. In addition, Thiensville Police Department also delivers new home owner welcome packets to new residents. This year there was a total of 31 new welcome packets delivered. In 2018 a total of 22 were delivered.

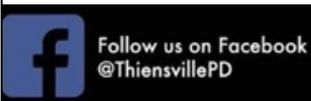


There are many different events/programs throughout the year that Thiensville Police Department takes part in such as: Shop with a Cop, Kids2Kids Toy Drive with Kapco, Das Klean Out/ Drug Take Back, Safety Town, Bike Safety Day, National Night Out, Public Safety Day, Play with the Police, Coffee with the Cops, and department tours to name a few. These events allow citizens of all ages to talk and interact with officers in a non-stress circumstance and develop a positive relationship with the police department. At some of the events we display numerous types of equipment, vehicles, and tools used by the police department so the citizens can interact with the equipment. Our goal is to be a community-oriented department and to learn from your interaction with us.

I would like to expand a little bit on some of the outreaches that we held for the community in 2019. The Thiensville Police Department held the first ever Coffee with the Cops. Between the two Coffee with the Cops events, our department served over 84 cups of coffee to about 65 people that attended these two dates. The families and citizens of all ages interacted with Thiensville Police Officers and the Chief of Police. We listened to different concerns from the community and also shared statistics from our department about our involvement. We want to send a huge thank you to Colectivo Coffee, Mila's Bakery, Fiddleheads Coffee and Heather Boesch for all of their effort in donating coffee and eateries for these two events. We are appreciative of these donations to help bring our community together to aide in discussion of community concerns.

Another event that Thiensville Police Department created for the community to be involved with was Play with the Police, which was held on Saturday, July 13<sup>th</sup>, 2019. This event was geared towards families to interact with the officers. We displayed different police gear, vehicles, safety tips, games and questions that the community had about policing. We want to thank Port Washington State Bank for donating ice cream and bringing their ice cream truck to the event. Also a thank you to Jeremiah from Burn Boot Camp in Mequon that provided a run/ fitness course for the families that stopped by. Approximately 150 people attended this event.

Thank you for being a partner with us in our community goal to help prevent crime.  
Officer Tyler Fischer #518 (CSO/CPO)



## 2019 Juvenile Events/Programs

There are different events and programs that take place throughout the year that I help organize, or seek help with donations for each event. One of the events to highlight is the 2019 Bike Safety Day that was held on June 1, 2019 from 9:00AM – 12:00PM. We received financial donations from local vendors such as: Grube's Towing for \$200.00, the Thiensville-Mequon Lions for \$350.00, Village BP for \$100.00, and Port Washington State Bank (PWSB) for \$500.00 to help with this event. Volunteers from the Thiensville-Mequon Lions also came to the event to donate and serve ice cream to all who attended. We also had volunteers from Extreme Ski and Bike that came to the event to conduct complimentary tune ups on all bikes that were brought to the event. Also, Dr. Scott Theirl, from Functional Restoration Integrative Neurology Solutions, was able to attend this year to conduct helmet fittings and talk to kids about the safety of wearing bike helmets.



In addition, our Thiensville Special Police Unit assisted the kids through the bike course that was set up. The Special Police helped the attendees with addressing bike safety education through the course. Dispatcher Heather Boesch assisted with the check-in and also made sure that the raffle went smoothly, so the prizes were given to the appropriate winners. This year we have to give a big thank you the Thiensville Fire Department for allowing us to use their apparatus bay. Right after we started this year's event, thunderstorms rolled in and we were forced indoors. A little

rain did not stop the event and families still attended, learned safety tips, and won door prizes. This year's event was attended by approximately 60 kids. We gave away more bike helmets this year for prizes. We are looking to increase the amount of helmets to give away for next year's event.

Another juvenile event organized yearly is the 2019 Safety Town that was held from July 22<sup>nd</sup> through August 2<sup>nd</sup> that had two different start times. Session I was from 8:00AM – 10:00AM, and session II was from 10:30AM – 12:30PM at the Steffen Middle School. This year we had 16 children attend session I and 22 children attend session II for a total of 38 children. Police Officer Umhoefer from Mequon Police Department and I were instructors for both weeks of Safety Town. We also had the honor of eight youth volunteer instructors to help with this year's program.

This year's Safety Town program welcomed back the Ozaukee County Humane Society to talk about animal safety, Ozaukee County Family Services that talked about Internet Safety, Randy Short with K9 Ember who talked about fire safety to everyone. Randy Short also gave the tour of the fire department. WI State Trooper Jones joined us with Buckle Bear to talk about the importance of wearing your seat belt. Johnson Bus donated a school bus and a driver again this year to help with bus safety, and to transport everyone from the Steffen Middle School to the Thiensville Police/Fire Department for tours. We continued to use the Yell and Tell program to help talk about poison, strangers, and water safety. There is a handout that went home for parents that instructs them to notify either the Yell and Tell program, or our department if the children use the program in a real situation so the child can be recognized. The Yell and Tell program has a process in place for recognition to children or families that apply what is learned in a real situation. Port Washington State Bank and the Optimist Club attended the Graduation Ceremony for Safety Town. Port Washington State Bank donated and handed out ice cream and the Optimist Club handed out ID tags for children.

We look forward to our next year's Safety Town event in 2020. There are plans in the works for new guest speakers.

Police Officer/ Youth Aide Officer/ Investigator - Glenn Janzer



## Mentorship Program

The Mentorship Program is a six-week long program which was held during the spring and fall of 2019. The program allows adult mentors the opportunity to spend time with students from the Port Washington High School. This is a flagship program that the Port Washington High School started after hearing the success from the Oconto County School District. The Port Washington School District is hoping that other schools in Ozaukee County will join soon.

Each group has an adult mentor and three or four other students that are classified as Tier 1 (High Risk), Tier 2 (On the Fence) and Tier 3 (Peer Student). The peer student is a high functioning student who is respected among the student body and volunteers to be a part of this program. Some of the topics we discussed this year were: peer pressure, social media, gratitude challenge, how to be grateful, importance of goals and overcoming adversity when things don't go as planned, and paying it forward project. The students take turns reading about a topic in discussion and the adult mentor then asks questions between readings and adds wisdom and experience about the topic. The mentor asks the students to write down weekly thoughts about the topic and a quote that is selected to remember for the following week. The questions that the mentor asks between the readings are to generate conversation among the students.



The mentoring program is geared for building positive relationships between all high school students to help "Bridge the Gap". We as adults get just as much, if not more out of being a part of this program, than the students do.

The goal of the program is to bring together these students to create an environment that is positive for learning and socializing. In today's society where school violence is prevalent, it is important for us to take a positive role in facilitating good relationships between all kids in hopes to hinder school violence, bullying, and other problems threatening our kids today.

The interaction with these students is a 1-hour commitment each week from the mentor(s) and the goal is to make it the most valuable time of the week for the students that are involved. Several of the students have said that the program is the best part of their week and stated "that it is nice just to have someone listen to them." Many of the students come from broken homes and have been in trouble with the law. It is great to be able to give back to the high school that I graduated from in 1992, and knowing that I could have benefited from a program such as this as I came from a family that was broken. I had issues with my grades as a result of my home life and would have loved the opportunity to take part in such program when I was in high school.

In the spring of 2019, our girls did a bake sale and all monies raised went towards no-sew blankets that were donated to Project Linus. In November of 2019, several of our girls assisted a student named Morgan – double major in psychology at Concordia University. Her project was to make and donate blankets to Lakeshore Regional Child Advocacy Center (Saukville). Six of our girls assisted and gave their time on a Friday evening with this project. Our group completed 8 blankets! We also helped stuff backpacks on December 2<sup>nd</sup> at the YMCA as a group!

I look forward to returning to participate in this program each and every year. I am extremely grateful and blessed to participate in this program and look forward to seeing what the future holds for them!

Administrative Assistant/Dispatcher - Heather Boesch



## Community Involvement

This year the police department continued to participate in: National Night Out, Public Safety Day, Halloween or “Beggar’s Night,” Safety Town, Bike Safety Day, Das Klean Out/ Drug Take Back Event, Shop with a Cop, and The Kids2Kids Toy Drive. Also new this year was Play with the Police Event and Coffee with the Thiensville Cops.



National Night Out (NNO) was another great success and turn out from the community. It is a family friendly event held annually by the Saukville Police Department at Grady Park in Saukville. The event gives residents of the county the opportunity to interact with local, state, and federal law enforcement agencies. The event is free and there are different games, food, and agencies that are at the event. Flight for Life even landed in nearby baseball field for families to see and learn about. Officer Fischer is pictured above representing the police department at the NNO event. If you missed this event I hope you are able to attend the event in August of 2020. Check out the Thiensville Police Department’s Facebook page or check-in with the Saukville Police Department’s Facebook page for details.



This year the department held a new event at the Village Park in Thiensville called Play with the Police. This event is free for the public and brought in local families to interact with the Thiensville Police Department employee’s one-on-one and to see the different police equipment as well as play some fun games with the police officers. We had a hula hoop toss, running exercise with Jeremiah from Burn Boot Camp in Mequon, Port Washington State Bank brought over their ice cream scooter and handed out ice cream to the kids that came. There was about 150 kids and parents that attended this short 3 hour event.



Public Safety Day was another great event in 2019 that is a combined effort with the Thiensville Fire Department. The weather was excellent and the event brought in special law enforcement guests like: Ozaukee County K-9 unit, an Accident Reconstruction Specialist from the Wisconsin State Patrol, Ozaukee County Command Vehicle, Mequon's SWAT team member, and several other community agencies. Public Safety Day allows different agencies to show the public the different equipment we use on a daily basis. This event is for the community to have positive contacts in a low stress and highly educational situations. Pictured above is Lt. Wucherer from Thiensville Police Department, Chief Reiels from the Thiensville Fire Department, and K9 Wasko from the Ozaukee County Sheriff's Office. We enjoy the discussions with people from the community about our different modes of equipment and our daily functions.



The Shred it/ Drug Take back was a great success again this year. Thank you to Port Washington State Bank for hosting it in there parking lot. We also want to thank Port Washington State Bank for the vendors, food and music that was organized for the event. A lot of people loved the activities and yummy food.



Halloween's trick or Treat, or "The Beggar's Night", we saw a large amount of kids and had a fun afternoon. Our department and Thiensville Special Police helped families and children on crossing the road for safety. Families were assisted in crossing at Vernon, Park Crest, Alta Loma, and Madero that all intersect busy Freistadt Road. In addition, two squads were out patrolling and bringing different treats to the children in the community.



The Thiensville Police Department participated in with the 2019 Shop with a Cop event in Saukville. This event gives the opportunity to in-need children to go shopping with a law enforcement officer to buy holiday gifts for their family. This event brings together law enforcement officers from around the county to help kids and their families. Pictured above from the Thiensville Police Department is Lt. Wucherer and his new friends with Santa. Also pictured above is Admin. Asst./ Dispatcher Heather among other helpers and dispatchers. The officers that attend this event donate their time to interact and help the children pick out presents for their families.



KAPCO & RADIO 620 WTMJ  
PRESENT  
**KIDS 2 KIDS**  
CHRISTMAS



The Thiensville Police Department participated in the Kapco & Radio 620 WTMJ annual toy drive to benefit KIDS2KIDS Christmas. Toys are donated from members throughout the community and are brought to the different donation boxes. After all of the toys are collected we had a total of 221 toys donated to this year. Officers from our department then join in a caravan of police and fire trucks to deliver them to Kapco Metal Stamping in Grafton where they were distributed to families throughout Ozaukee County and southeastern Wisconsin. ***A special thanks The Mequon Thiensville Junior Women's club for having donation boxes and helping the Thiensville Police Department to publicize the toy drive this year!!!!***



In closing, Chief Kleppin and Lieutenant Wucherer both presented information to approximately 100 kids in 2019 about first-aid, dangers and safety in the outdoors, fingerprinting and firearms. Some of the troops that they presented to were: Lumen Christi Girl Scouts, Lumen Christi Cub Scouts, Oriole Lane Cub Scouts, Oriole Lane Girl Scouts and Boy Scout Troop 852. (Chief Kleppin pictured on the right at a scouts meeting). Lt Wucherer pictured on the left presenting a self-awareness course.

# Submittal of Annual Reports and other Compliance Documents for Municipal Separate Storm Sewer System (MS4) Permits

NOTE: Missing or incomplete fields are highlighted at the bottom of each page. You may save, close and return to your draft permit as often as necessary to complete your application. After 120 days your draft is deleted.

## Reporting Information

Will you be completing the Annual Report or other submittal type?  Annual Report  Other

Project Name:

County: Ozaukee

Municipality: Thiensville, Village

Permit Number: S061557

Facility Number: 31529

Reporting Year: 2019

Is this submittal also satisfying an Urban Nonpoint Source Grant funded deliverable?  Yes  No

## Required Attachments and Supplemental Information

Please complete the contents of each tab to submit your MS4 permit compliance document. The information included in this checklist is necessary for a complete submittal. A complete and detailed submittal will help us review about your MS4 permit document. To help us make a decision in the shortest amount of time possible, the following information must be submitted:

### Annual Report

- Review related web site and instructions for [Municipal storm water permit eReporting](#) [Exit Form]
- Complete all required fields on the annual report form and upload required attachments
- Attach the following other supporting documents as appropriate using the attachments tab above
  - Public Education and Outreach Annual Report Summary
  - Public Involvement and Participation Annual Report Summary
  - Illicit Discharge Detection and Elimination Annual Report Summary
  - Construction Site Pollution Control Annual Report Summary
  - Post-Construction Storm Water Management Annual Report Summary
  - Pollution Prevention Annual Report Summary
    - Leaf and Yard Waste Management
    - Municipal Facility (BMP) Inspection Report
    - Municipal Property SWPPP
    - Municipally Property Inspection Report
    - Winter Road Maintenance
  - Storm Sewer Map Annual Report Attachment
  - Storm Water Quality Management Annual Report Attachment
  - TMDL Attachment
  - Storm Water Consortium/Group Report

- Municipal Cooperation Attachment
- Other Annual Report Attachment
  
- Attach the following permit compliance documents as appropriate using the attachments tab above
  - Storm Water Management Program *(S050075-03 general permittees shall have a written storm water management program that describes in detail how the permittee intends to comply with the permit requirements for each minimum control measure. Updated programs are due to the department by March 31, 2021.)*
    - Public Education and Outreach Program
    - Public Involvement and Participation Program
    - Illicit Discharge Detection and Elimination Program
    - Construction Site Pollutant Control Program
    - Post-Construction Storm Water Management Program
    - Pollution Prevention Program
      - Municipal Storm Water Management Facility (BMP) Inventory *(S050075-03 general permittees 2.6.1 - inventory due to the department by March 31, 2021.)*
      - Municipal Storm Water Management Facility (BMP) Inspection and Maintenance Plan *(S050075-03 general permittees 2.6.2 – document due to the department by March 31, 2021.)*
  
- Sign and Submit form

**Municipal Contact Information- Complete**

**Notice:** Pursuant to s. NR 216.07(8), Wis. Adm. Code, an owner or operator of a Municipal Separate Storm Sewer System (MS4) is required to submit an annual report to the Department of Natural Resources (Department) by March 31 of each year to report on activities for the previous calendar year ("reporting year"). This form is being provided by the Department for the user's convenience for reporting on activities undertaken in each reporting year of the permit term. Personal information collected will be used for administrative purposes and may be provided to the extent required by Wisconsin's Open Records Law [ss. 19.31-19.39, Wis. Stats.].

**Note:** Compliance items must be submitted using the Attachments tab.

**Municipality Information**

**Name of Municipality:** Thiensville, Village  
**Facility ID # or (FIN):** 31529  
**Updated Information:**  Check to update mailing address information

**Mailing Address:** 250 Elm Street

**Mailing Address 2:**

**City:** Thiensville

**State:** Wisconsin

**Zip Code:** 53092      xxxxx or xxxxx-xxxx

**Primary Municipal Contact Person (Authorized Representative for MS4 Permit)**

The "Authorized Representative" or "Authorized Municipal Contact" includes the municipal official that was charged with compliance and oversight of the permit conditions, and has signature authority for submitting permit documents to the Department (i.e., Mayor, Municipal Administrator, Director of Public Works, City Engineer).

Select to **create new** primary contact

**First Name:** Andy

**Last Name:** LaFond

Select to **update** current contact information

**Title:** Community Services

**Mailing Address:** 250

**Mailing Address 2:**

**City:** Thiensville

**State:** WI

**Zip Code:** 53092      xxxxx or xxxxx-xxxx

**Phone Number:** 262-242-3720      Ext:      xxx-xxx-xxxx

**Email:** alafond@village.thiensville.wi.us

**Additional Contacts Information (Optional)**

- I&E Program  
 IDDE Program  
 IDDE Response Procedure Manual

Individual with responsibility for:  
(Check all that apply)

- Municipal-wide Water Quality Plan
- Ordinances
- Pollution Prevention Program
- Post-Construction Program
- Winter roadway maintenance

First Name:	Jacob		
Last Name:	Fincher		
Title:	Program Manager		
Mailing Address:	600 E Greenfield		
Mailing Address 2:			
City:	Milwaukee		
State:	WI		
Zip Code:	53092	xxxxx or xxxxx-xxxx	
Phone Number:	414-382-1766	Ext:	xxx-xxx-xxxx
Email:	fincher@swwtwater.org		

1. Does the municipality rely on another entity to satisfy some of the permit requirements? If yes, enter entity name (government, consultant, group/organization).

Yes  No

Public Education and Outreach: Sweetwater

Public Involvement and Participation: Sweetwater

Illicit Discharge Detection and Elimination:

Construction Site Pollutant Control:

Post-Construction Storm Water Management:

Pollution Prevention

2. Has there been any changes to the municipality's participation in group efforts towards permit compliances (i.e., the municipality has added or dropped consortium membership)?

Yes  No

**Minimum Control Measures- Section 1 : Complete****1. Public Education and Outreach**

a. Complete the following information on Public Education and Outreach Activities related to storm water. Select the Mechanism that best describes how the topic message was conveyed to your population. Use the **Add Activity** to add multiple Mechanisms. For Quantity, choose the range for the number of Mechanisms chosen (i.e., number of workshops, events).

<b>Topic:</b> Detection and elimination of illicit discharges			
<b>Mechanism</b>	<b>Quantity</b> (optional)	<b>Est. People Reached</b> (optional)	<b>Regional Effort?</b> (optional)
<u>Social media posts</u>	<u>50 - 99</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Other</u>	<u>50 - 99</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Active distribution of print media</u> (mailings, newsletters, etc)	<u>10 - 19</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Informational booth at event</u>	<u>10 - 19</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Workshops</u>	<u>1 - 9</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Website</u>	<u>1 - 9</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Direct one-on-one communication</u>	<u>50 - 99</u>	<u>100 +</u>	<input type="radio"/> Yes <input type="radio"/> No
<u>Other</u>	<u>50 - 99</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No

Select all applicable audiences targeted for this topic.

Contractors  General Public  Public Employees  Residential  School Groups  
 Business  Developers  Industries  Other:

Media offerings (radio and TV ads,  
press release, etc.)

<b>Topic:</b> Management of materials that may cause storm water pollution from automobiles, pet waste, household hazardous waste and household practices			
<b>Mechanism</b>	<b>Quantity</b> (optional)	<b>Est. People Reached</b> (optional)	<b>Regional Effort?</b> (optional)
<u>Social media posts</u>	<u>50 - 99</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Active distribution of print media</u> (mailings, newsletters, etc)	<u>10 - 19</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Informational booth at event</u>	<u>100 +</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Website</u>	<u>1 - 9</u>	<u>1 - 9</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Direct one-on-one communication</u>	<u>50 - 99</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Other</u>	<u>50 - 99</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No

Select all applicable audiences targeted for this topic.

- Contractors
  General Public
  Public Employees
  Residential
  School Groups  
 Business
  Developers
  Industries
  Other:

Media offerings (radio and TV ads, press release, etc.)

**Topic:** Beneficial onsite reuse of leaves and grass clippings/proper use of lawn and garden fertilizers and pesticides

Mechanism	Quantity (optional)	Est. People Reached (optional)	Regional Effort? (optional)
Social media posts	<u>50 - 99</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
Other	<u>50 - 99</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
Active distribution of print media (mailings, newsletters, etc)	<u>10 - 19</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
Informational booth at event	<u>10 - 19</u>	<u>100 +</u>	<input type="radio"/> Yes <input type="radio"/> No
Website	<u>1 - 9</u>	<u>100 +</u>	<input type="radio"/> Yes <input type="radio"/> No
Direct one-on-one communication	<u>50 - 99</u>	<u>100 +</u>	<input type="radio"/> Yes <input type="radio"/> No

Select all applicable audiences targeted for this topic.

- Contractors
  General Public
  Public Employees
  Residential
  School Groups  
 Business
  Developers
  Industries
  Other:

Media offerings (radio and TV ads, press release, etc.)

**Topic:** Management of stream banks and shorelines by riparian landowners to minimize erosion and restore and enhance the ecological value of waterways

Mechanism	Quantity (optional)	Est. People Reached (optional)	Regional Effort? (optional)
Direct one-on-one communication	<u>1 - 9</u>	<u>1 - 9</u>	<input type="radio"/> Yes <input checked="" type="radio"/> No

Select all applicable audiences targeted for this topic.

- Contractors
  General Public
  Public Employees
  Residential
  School Groups  
 Business
  Developers
  Industries
  Other:

**Topic:** Infiltration of residential storm water runoff from rooftop downspouts, driveways and sidewalks

Mechanism	Quantity (optional)	Est. People Reached (optional)	Regional Effort? (optional)
Social media posts	<u>50 - 99</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No

<u>Other</u>	<u>50 - 99</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Informational booth at event</u>	<u>10 - 19</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Website</u>	<u>1 - 9</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No
<u>Direct one-on-one communication</u>	<u>50 - 99</u>	<u>100 +</u>	<input type="radio"/> Yes <input type="radio"/> No

Select all applicable audiences targeted for this topic.

- Contractors  General Public  Public Employees  Residential  School Groups  
 Business  Developers  Industries  Other: Media offerings (radio and TV ads, ...

**Topic:** Inform and where appropriate educate those responsible for the design, installation, and maintenance of construction site erosion control practices and storm water management facilities on how to design, install and maintain the practices

<b>Mechanism</b>	<b>Quantity</b> (optional)	<b>Est. People Reached</b> (optional)	<b>Regional Effort?</b> (optional)
<u>Website</u>	<u>1 - 9</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No

Select all applicable audiences targeted for this topic.

- Contractors  General Public  Public Employees  Residential  School Groups  
 Business  Developers  Industries  Other:  
Media offerings (radio and TV ads, press release, etc.)

**Topic:** Identify businesses and activities that may pose a storm water contamination concern, and where appropriate, educate specific audiences on methods of storm water pollution prevention

<b>Mechanism</b>	<b>Quantity</b> (optional)	<b>Est. People Reached</b> (optional)	<b>Regional Effort?</b> (optional)
<u>Did not focus on this topic this reporting year</u>	<u>Select...</u>	<u>Select...</u>	<input type="radio"/> Yes <input type="radio"/> No

Select all applicable audiences targeted for this topic.

- Contractors  General Public  Public Employees  Residential  School Groups  
 Business  Developers  Industries  Other:

**Topic:** Promote environmentally sensitive land development designs by developers and designers, including green infrastructure and low impact development

<b>Mechanism</b>	<b>Quantity</b> (optional)	<b>Est. People Reached</b> (optional)	<b>Regional Effort?</b> (optional)
<u>Direct one-on-one communication</u>	<u>1 - 9</u>	<u>1 - 9</u>	<input type="radio"/> Yes <input checked="" type="radio"/> No

Select all applicable audiences targeted for this topic.

- Contractors
  General Public
  Public Employees
  Residential
  School Groups  
 Business
  Developers
  Industries
  Other:

<b>Topic:</b> Other (describe): _____			
Mechanism	Quantity (optional)	Est. People Reached (optional)	Regional Effort? (optional)
Select...	Select...	Select...	<input type="radio"/> Yes <input type="radio"/> No

Select all applicable audiences targeted for this topic.

- Contractors
  General Public
  Public Employees
  Residential
  School Groups  
 Business
  Developers
  Industries
  Other:

**b.** Brief Public Education and Outreach program information for inclusion in the Annual Report. If your response exceeds the 250 character limit, attach supplemental information on the attachments page.

Supplemental Information Attached

Form 3400-224 (08/19)

## Minimum Control Measures - Section 2 : Complete

### 2. Public Involvement and Participation

**a.** Complete the following information on Public Education and Outreach Activities related to storm water. Select the mechanism that best describes how the topic message was conveyed to your population. Use the Add Activity to add multiple mechanisms. For Quantity, choose the range for number Mechanisms chosen (i.e., number of workshops, events).

<b>Topic:</b> Storm Water Management Plan and/or updates			
Mechanism	Quantity (optional)	Est. People Reached (optional)	Regional Effort? (optional)
Government Event (Public Hearing, Council Meeting, etc)	<u>1 - 9</u>	<u>1 - 9</u>	<input type="radio"/> Yes <input checked="" type="radio"/> No

Select all applicable participants targeted for this topic.

- Contractors
  General Public
  Public Employees
  Residential
  School Groups  
 Business
  Developers
  Industries
  Other:

<b>Topic:</b> Storm water related ordinance and/or updates			
Mechanism	Quantity (optional)	Est. People Reached (optional)	Regional Effort? (optional)
	<u>1 - 9</u>	<u>1 - 9</u>	<input type="radio"/> Yes <input checked="" type="radio"/> No

Government Event (Public Hearing,  
Council Meeting, etc)

Select all applicable participants targeted for this topic.

- Contractors  General Public  Public Employees  Residential  School Groups  
 Business  Developers  Industries  Other:

<b>Topic: MS4 Annual Report</b>			
<b>Mechanism</b>	<b>Quantity</b> (optional)	<b>Est. People Reached</b> (optional)	<b>Regional Effort?</b> (optional)
Government Event (Public Hearing, Council Meeting, etc)	<u>1 - 9</u>	<u>10 - 19</u>	<input type="radio"/> Yes <input checked="" type="radio"/> No

Select all applicable participants targeted for this topic.

- Contractors  General Public  Public Employees  Residential  School Groups  
 Business  Developers  Industries  Other:

<b>Topic: Volunteer Opportunities</b>			
<b>Mechanism</b>	<b>Quantity</b> (optional)	<b>Est. People Reached</b> (optional)	<b>Regional Effort?</b> (optional)
Storm drain stenciling	<u>1 - 9</u>	<u>100 +</u>	<input checked="" type="radio"/> Yes <input type="radio"/> No

Select all applicable participants targeted for this topic.

- Contractors  General Public  Public Employees  Residential  School Groups  
 Business  Developers  Industries  Other:

<b>Topic: Other (describe) :</b>			
<b>Mechanism</b>	<b>Quantity</b> (optional)	<b>Est. People Reached</b> (optional)	<b>Regional Effort?</b> (optional)
Select...	Select...	Select...	<input type="radio"/> Yes <input type="radio"/> No

Select all applicable participants targeted for this topic .

- Contractors  General Public  Public Employees  Residential  School Groups  
 Business  Developers  Industries  Other:

**b. Brief Public Involvement and Participation program information for inclusion in the Annual Report.**  
If your response exceeds the 250 character limit, attach supplemental information on the attachments page.

Supplemental Information Attached

**Minimum Control Measures - Section 3 : Complete**

**3. Illicit Discharge Detection and Elimination**

- a. How many total outfalls does the municipality have? 3  Unsure
- b. How many outfalls did the municipality evaluate as part of their routine ongoing field screening program? 3  Unsure
- c. From the municipality's routine screening, how many were confirmed illicit discharges? 0  Unsure

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- d. How many illicit discharge complaints did the municipality receive? 0  Unsure
- e. From the complaint received, how many were confirmed illicit discharges? 0  Unsure
- f. How many of the identified illicit discharges did the municipality eliminate in the reporting year? 0  Unsure

(If the sum of 3.c. and 3.e. does not equal 3.f., please explain below.)

- g. How many of the following enforcement mechanisms did the municipality use to enforce its illicit discharge ordinance? Check all that apply and enter the number of each used in the reporting year.  Unsure

- Verbal Warning 0
- Written Warning (including email) 0
- Notice of Violation 0
- Civil Penalty/ Citation 0

Additional Information:

- h. Brief Illicit Discharge Detection and Elimination program information for inclusion in the Annual Report. If your response exceeds the 250 character limit, attach supplemental information on the attachments page.

Form 3400-224 (08/19)

**Minimum Control Measures - Section 4 : Complete**

**4. Construction Site Pollutant Control**

- a. How many total construction sites were active at any point in the reporting year? 1  Unsure
- b. How many construction sites did the municipality issue permits for in the reporting year? 1  Unsure
- c. Do the above numbers include sites <1 acre?  Yes  No  Unsure

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- d. How many erosion control inspections did the municipality complete in the reporting year? 4  Unsure

---

- e. What types of enforcement actions does the municipality have available to compel compliance with the regulatory mechanism? Check all that apply and enter the number of each used in the reporting year.  Unsure

<input type="checkbox"/> No Authority	
<input checked="" type="checkbox"/> Verbal Warning	0
<input checked="" type="checkbox"/> Written Warning (including email)	0
<input checked="" type="checkbox"/> Notice of Violation	0
<input checked="" type="checkbox"/> Civil Penalty/ Citation	0
<input checked="" type="checkbox"/> Stop Work Order	0
<input checked="" type="checkbox"/> Forfeiture of Deposit	0
<input type="checkbox"/> Other - Describe below	

f. Brief Construction Site Pollutant Control program information for inclusion in the Annual Report . If your response exceeds the 250 character limit, attach supplemental information on the attachments page.

Thiensville is small with very few developable sites. The only open site in 2019 was a municipal park project

**Minimum Control Measures - Section 5 : Complete**

**5. Post-Construction Storm Water Management**

a. How many sites with new structural storm water management facilities\* have received local approval ? 0  Unsure

\*Engineered and constructed systems that are designed to provide storm water quality control such as wet detention ponds, constructed wetlands, infiltration basins, grassed swales, permeable pavement, catch basin sumps, etc.

b. How many privately owned storm water management facilities were inspected in the reporting year ? 0  Unsure

Inspections completed by private land owners should be included in the reported number.

c. What types of enforcement actions does the municipality have available to compel compliance with the regulatory mechanism?  Unsure

Check all that apply and enter the number of each used in the reporting year.

<input type="checkbox"/> No Authority	
<input checked="" type="checkbox"/> Verbal Warning	0
<input checked="" type="checkbox"/> Written Warning (including email)	0
<input checked="" type="checkbox"/> Notice of Violation	0
<input checked="" type="checkbox"/> Civil Penalty/ Citation	0
<input type="checkbox"/> Forfeiture of Deposit	
<input checked="" type="checkbox"/> Complete Maintenance	0
<input checked="" type="checkbox"/> Bill Responsible Party	0

Other - Describe below

d. Brief Post-Construction Storm Water Management program information for inclusion in the Annual Report . If your response exceeds the 250 character limit, attach supplemental information on the attachments page.

Form 3400-224 (08/19)

**Minimum Control Measures - Section 6 : Complete**

**6. Pollution Prevention**

Storm Water Management Facility Inspections (ponds, biofilters, etc.)  Not Applicable

- a. Enter the total number of municipally owned or operated structural storm water management facilities? 4  Unsure
- b. How many new municipally owned storm water management facilities were installed in the reporting year? 0  Unsure
- c. How many municipally owned storm water management facilities were inspected in the reporting year? 4  Unsure
- d. What elements are looked at during inspections (250 character limit)?

Public Works Yards & Other Municipally Owned Properties (SWPPP Plan Review)

- e. How many of these facilities required maintenance? 2  Unsure

Public Works Yards & Other Municipally Owned Properties (SWPPP Plan Review)  Not Applicable

- f. How many inspections of municipal properties have been conducted in the reporting year? 12  Unsure
- g. Have amendments to the SWPPPs been made?  Yes  No  Unsure
- h. If yes, describe what changes have been made (200 character limit):

Collection Services - *Street Sweeping / Cleaning Program*  Not Applicable

- i. Did the municipality conduct street sweeping/cleaning during the reporting year?  Yes  No  Unsure
- j. If known, how many tons of material was removed? 9  Unsure
- k. Does the municipality have a low hazard exemption for this material?  Yes  No
- l. If street cleaning is identified as a storm water best management practice in the pollutant loading analysis, was street cleaning completed at the assumed frequency?  
 Yes  
 No - Explain \_\_\_\_\_

Not Applicable

Collection Services - *Catch Basin Sump Cleaning Program*  Not Applicable

- m. Did the municipality conduct catch basin sump cleaning during the reporting year?  
 Yes  No  Unsure
- n. How many catch basin sumps were cleaned in the reporting year? 45  Unsure
- o. If known, how many tons of material was collected? 4  Unsure
- p. Does the municipality have a low hazard exemption for this material?  Yes  No
- q. If catch basin sump cleaning is identified as a storm water best management practice in the pollutant loading analysis, was cleaning completed at the assumed frequency?  
 Yes  
 No - Explain \_\_\_\_\_  
 Not Applicable

Collection Services - *Leaf Collection Program*  Not Applicable

- r. Does the municipality conduct curbside leaf collection?  Yes  No  Unsure
- s. Does the municipality notify homeowners about pickup?  Yes  No  Unsure
- t. Where are the residents directed to store the leaves for collection?  
 Pile on terrace  Pile in street  Bags on terrace  Unsure  
 Other - Describe \_\_\_\_\_
- u. What is the frequency of collection?  
\_\_\_\_\_
- v. Is collection followed by street sweeping/cleaning?  Yes  No  Unsure

Winter Road Management  Not Applicable

\*Note: We are requesting information that goes beyond the reporting year, answer the best you can.

- w. How many lane-miles of roadway is the municipality responsible for doing snow and ice control? 34  Unsure

- x. Provide amount of de-icing products used by month last winter season?

Solids (tons) (ex. sand, or salt-sand)

Product	Oct	Nov	Dec	Jan	Feb	Mar
Salt	6	25	32	120	45	14

Liquids (gallons) (ex. brine)

	Oct	Nov	Dec	Jan	Feb	Mar
Brine	60	250	320	1200	150	140

- y. Was salt applying machinery calibrated in the reporting year?  Yes  No

- z. Have municipal personnel attended salt reduction strategy training in the reporting year?  Yes  No  Unsure

If yes, describe what training was provided (250 character limit):

Best Practices for Winter Road Salt Application.

When: 9/29/2019

How many attended: 5

#### Internal (Staff) Education & Communication

- aa. Has training or education been held for municipal or other personnel involved in implementing each of the pollution prevention program elements?  Yes  No  Unsure

If yes, describe what training was provided (250 character limit):

Internal, BMP and winter road maintenance training

When: Various 2019

How many attended: 5

- ab. Describe how the municipality has kept the following local officials and municipal staff aware of the municipal storm water discharge permit programs and its requirements.

Elected Officials

Presentation of Annual report

Municipal Officials

Presentation of Annual report

Appropriate Staff ( such as operators, Department heads, and those that interact with public)

Presentation of Annual report

- ac. Brief Pollution Prevention program information for inclusion in the Annual Report. If your response exceeds the 250 character limit, attach supplemental information on the attachments page.

Thiensville has an aggressive street sweeping program. The intent is to capture as much solids as possible before they ever reach a storm drain thus preventing the amount of drain cleaning needed.

Form 3400-224 (08/19)

### Minimum Control Measures - Section 7 : Complete

#### 7. Storm Sewer System Map

- a. Did the municipality update their storm sewer map this year?  Yes  No  Unsure

If yes, check the areas the map items that got updated or changed:

- Storm water treatment facilities  
 Storm pipes  
 Vegetated swales  
 Outfalls

Other - Describe below

- b. Brief Storm Sewer System Map information for inclusion in the Annual Report. If your response exceeds the 250 character limit, attach supplemental information on the attachments page.

**Final Evaluation - Complete**

**Fiscal Analysis**

Complete the fiscal analysis table provided below. For municipalities that do not break out funding into permit program elements, please enter the monetary amount to your best estimate of what funding may be going towards these programs.

Annual Expenditure Reporting Year	Budget Reporting Year	Budget Upcoming Year	Source of Funds
-----------------------------------	-----------------------	----------------------	-----------------

**Element:** Public Education and Outreach

100	1200	1200	<u>General revenue fund</u>
-----	------	------	-----------------------------

**Element:** Public Involvement and Participation

500	1000	1000	<u>General revenue fund</u>
-----	------	------	-----------------------------

**Element:** Illicit Discharge Detection and Elimination

400	1000	1000	<u>General revenue fund</u>
-----	------	------	-----------------------------

**Element:** Construction Site Pollutant Control

100	1000	1000	<u>General revenue fund</u>
-----	------	------	-----------------------------

**Element:** Post-Construction Storm Water Management

100	1000	1000	<u>General revenue fund</u>
-----	------	------	-----------------------------

**Element:** Pollution Prevention

400	1000	1000	<u>General revenue fund</u>
-----	------	------	-----------------------------

**Element:** Storm Water Quality Management

1000	1000	1000	<u>General revenue fund</u>
------	------	------	-----------------------------

**Element:** Storm Sewer System Map

2000	1000	1000	<u>General revenue fund</u>
------	------	------	-----------------------------

**Other (describe)**

--

			<u>Select...</u>
--	--	--	------------------

Please provide a justification for a "0" entered in the Fiscal Analysis

## Water Quality

**a:** Were there any known water quality improvements in the receiving waters to which the municipality's storm sewer system directly discharges to?

Yes  No  Unsure      If Yes, explain below:

**b:** Were there any known water quality degradation in the receiving waters to which the municipality's storm sewer system directly discharges to?

Yes  No  Unsure      If Yes, explain below:

**c:** Have any of the receiving waters that the municipality discharges to been added to the impaired waters list during the reporting year?

Yes  No  Unsure

**d:** Has the municipality evaluated their storm water practices to reduce the pollutants of concern?

Yes  No  Unsure

## Additional Information

Based on the municipality's storm water program evaluation, describe any proposed changes to the municipality's storm water program. If your response exceeds the 250 character limit, attach supplemental information on the attachments page.

The Village in 2019 was awarded a WDNR UNPS Planning Grant. This grant will help the Village to create a plan that addresses improving the water quality of water bodies identified in Milwaukee River Basin TMDL.

**Requests for Assistance on Understanding Permit Programs**

Would the municipality like the Department to contact them about providing more information on understanding any of the Municipal Separate Storm Sewer Permit programs?

Please select all that apply:

- Public Education and Outreach
- Public Involvement and Participation
- Illicit Discharge Detection and Elimination
- Construction Site Pollutant Control
- Post-Construction Storm Water Management
- Pollution Prevention
- Storm Water Quality Management
- Storm Sewer System Map
- Water Quality Concerns
- Compliance Schedule Items Due
- MS4 Program Evaluation

## Required Attachments and Supplemental Information

Any other MS4 program information for inclusion in the Annual Report may be attached on here. Use the Add Additional Attachments to add multiple documents.

Upload Required Attachments (15 MB per file limit) - [Help reduce file size and trouble shoot file uploads](#)

\*Required Item

**Note:** To replace an existing file, use the 'Click here to attach file ' link or press the to delete an item.

### Attach - Other Supporting Documents

#### AR SWMap

 File Attachment

[Map Storm Sewer System2.pdf](#)

(To remove items, use your cursor to hover over the attachment section. When the drop down arrow appears, select remove item)

### Attach - Permit Compliance Documents

#### EO Program

 File Attachment

[AttachmentI PublicEducationandOutreachSummary2019.docx](#)

#### IP Program

 File Attachment

[AttachmentII PublicEducationandOutreachReachData2019.pdf](#)

(To remove items, use your cursor to hover over the attachment section. When the drop down arrow appears, select remove item)

## Sign and Submit Your Application

### Steps to Complete the signature process

1. Read and Accept the Terms and Conditions
2. Press the Submit and Send to the DNR button

**NOTE:** For security purposes all email correspondence will be sent to the address you used when registering your WAMS ID. This may be a different email than that provided in the application. For information on your WAMS account click [HERE](#).

### Terms and Conditions

**Certification:** I hereby certify that I am an authorized representative of the municipality covered under Thiensville, Village MS4 Permit for which this annual report or other compliance document is being submitted, and that the information contained in this submittal and all attachments were gathered and prepared under my direction or supervision. Based on my inquiry of the person or persons under my direction or supervision involved in the preparation of this document, to the best of my knowledge, the information is true, accurate, and complete. I further certify that the municipality's governing body or delegated representatives have reviewed or been apprised of the contents of this annual report. I understand that Wisconsin law provides severe penalties for submitting false information.

Signee (must check current role prior to accepting terms and conditions)

- Authorized municipal contact using WAMS ID.
- Delegation of Signature Authority ( Form 3400-220 ) for agent signing on the behalf of the authorized municipal contact.
- Agent seeking to share this item with authorized municipal contact (authorized municipal contact must get WAMS id and complete signature).

**Name:**

**Title:**

Authorized Signature.

- I accept the above terms and conditions.

Signed by : i:0#.f|wamsmembership|alafond1 on 2020-03-31T10:59:25

**You have already signed and submitted this application to the DNR.** Please [contact the Wisconsin DNR](#) for assistance.

After providing the final authorized signature, the system will send an email to the authorized party and any agents. This email will include a copy to the final read only version of this application.



April 30, 2020

Mr. Andy LaFond  
Director of Community Services/Public Works  
Village of Thiensville  
250 Elm Street  
Thiensville, WI 53092

Re: Buntrock Ave Watermain Project

Dear Andy,

The Buntrock Avenue Watermain project was publicly bid on Thursday April 30, 2020 at 10:00AM at Village Hall. We received four bids.

BIDDER	BID AMOUNT
Advance Construction, Inc.	\$472,475.75
Globe Contractors Inc	\$565,164.00
Heartland Construction Inc	\$694,005.00
Vinton Construction Co	\$508,462.25

The lowest bid was submitted by Advance Construction, Inc out of Green Bay, WI. Advance was prequalified to bid on this project and we have no objection to their listed subcontractors. Underground watermain and storm sewer project has been completed previously by the contractor with in the Village.

**We recommend that Advance Construction, Inc, be awarded the Buntrock Avenue Watermain Contract for the bid amount of \$472,475.75.**

Sincerely,

Clark Dietz, Inc.

Brandon Flunker, PE

VILLAGE OF THIENSVILLE, WISCONSIN- BUNTROCK AVE WATERMAIN  
 TABULATION OF BIDS RECEIVED 4/30/2020

ITEM NO.	BID ITEMS	UNIT	QUANTITY	Engineer's Estimate		Advance Construction Inc		Globe Contractors Inc		Heartland Construction Inc		Vinton Construction Co	
				Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total
415-0190	Concrete Pavement HES 9-inch	SY	24	\$ 85.00	\$ 2,040.00	\$ 114.50	\$ 2,748.00	\$ 200.00	\$ 4,800.00	\$ 130.00	\$ 3,120.00	\$ 150.00	\$ 3,600.00
460-0110	Asphaltic Surface Patching	SY	240	\$ 30.00	\$ 7,200.00	\$ 88.90	\$ 21,336.00	\$ 55.00	\$ 13,200.00	\$ 65.00	\$ 15,600.00	\$ 75.00	\$ 18,000.00
463-5000	Traffic Control	LS	1	\$ 20,000.00	\$ 20,000.00	\$ 28,954.00	\$ 28,954.00	\$ 19,000.00	\$ 19,000.00	\$ 12,500.00	\$ 12,500.00	\$ 38,200.00	\$ 38,200.00
646-1005	Marking Line Paint 4-inch Yellow	LF	20	\$ 1.50	\$ 30.00	\$ 17.95	\$ 359.00	\$ 18.00	\$ 360.00	\$ 12.00	\$ 240.00	\$ 17.95	\$ 359.00
646-7020	Marking Dignmat Paint 6-inch White	LF	65	\$ 3.00	\$ 195.00	\$ 17.95	\$ 1,166.75	\$ 18.00	\$ 1,170.00	\$ 18.00	\$ 1,170.00	\$ 17.95	\$ 1,166.75
646-7405	Marking Crosswalk Paint Transverse Line 6-inch White	LF	50	\$ 4.50	\$ 225.00	\$ 17.95	\$ 897.50	\$ 18.00	\$ 900.00	\$ 30.00	\$ 1,500.00	\$ 17.95	\$ 897.50
SPV-101	Fire Hydrant Assembly	EA	4	\$ 6,000.00	\$ 24,000.00	\$ 7,603.00	\$ 30,412.00	\$ 8,500.00	\$ 34,000.00	\$ 18,500.00	\$ 74,000.00	\$ 9,930.00	\$ 39,720.00
SPV-102	Non-Pressure Connection	EA	1	\$ 3,500.00	\$ 3,500.00	\$ 3,902.00	\$ 3,902.00	\$ 1,200.00	\$ 1,200.00	\$ 5,800.00	\$ 5,800.00	\$ 3,652.00	\$ 3,652.00
SPV-103	Pressure Connection	EA	1	\$ 5,500.00	\$ 5,500.00	\$ 7,878.00	\$ 7,878.00	\$ 8,000.00	\$ 8,000.00	\$ 29,500.00	\$ 29,500.00	\$ 6,140.00	\$ 6,140.00
SPV-104	PVC Water Main, 12-inch (Open Cut)	LF	176	\$ 175.00	\$ 30,800.00	\$ 378.50	\$ 66,616.00	\$ 315.00	\$ 55,440.00	\$ 225.00	\$ 39,600.00	\$ 202.00	\$ 35,652.00
SPV-105	PVC Water Main, 8-inch (Directional Drilled)	LF	55	\$ 200.00	\$ 11,000.00	\$ 114.70	\$ 6,308.50	\$ 378.00	\$ 20,790.00	\$ 215.00	\$ 11,825.00	\$ 199.00	\$ 10,945.00
SPV-106	PVC Water Main, 12-inch (Directional Drilled)	LF	1150	\$ 250.00	\$ 287,500.00	\$ 97.50	\$ 112,125.00	\$ 208.00	\$ 239,200.00	\$ 249.00	\$ 286,350.00	\$ 135.00	\$ 155,250.00
SPV-107	PVC Water Main, 12-inch (Through 20-inch Casing)	LF	122	\$ 750.00	\$ 91,500.00	\$ 848.00	\$ 103,456.00	\$ 597.00	\$ 72,834.00	\$ 890.00	\$ 108,560.00	\$ 752.00	\$ 91,744.00
SPV-108	Gate Valve, 12-inch	EA	6	\$ 2,500.00	\$ 15,000.00	\$ 2,681.00	\$ 16,086.00	\$ 3,200.00	\$ 19,200.00	\$ 4,800.00	\$ 28,800.00	\$ 3,124.00	\$ 18,744.00
SPV-109	Gate Valve, 8-inch	EA	1	\$ 1,900.00	\$ 1,900.00	\$ 1,484.00	\$ 1,484.00	\$ 2,000.00	\$ 2,000.00	\$ 3,200.00	\$ 3,200.00	\$ 1,782.00	\$ 1,782.00
SPV-110	8" Pressure Reducing Valve Assembly	EA	1	\$ 70,000.00	\$ 70,000.00	\$ 31,027.00	\$ 31,027.00	\$ 40,000.00	\$ 40,000.00	\$ 39,900.00	\$ 39,900.00	\$ 29,935.00	\$ 29,935.00
SPV-111	Curb & Gutter, Removal & Replacement (Spot Repair)	LF	87	\$ 100.00	\$ 8,700.00	\$ 60.00	\$ 5,220.00	\$ 60.00	\$ 5,220.00	\$ 60.00	\$ 5,220.00	\$ 75.00	\$ 6,525.00
SPV-112	Concrete Sidewalk 5-inch, Removal & Replacement	SF	250	\$ 12.00	\$ 3,000.00	\$ 10.00	\$ 2,500.00	\$ 7.00	\$ 1,750.00	\$ 10.00	\$ 2,500.00	\$ 12.00	\$ 3,000.00
SPV-113	Restoration	LS	1	\$ 3,500.00	\$ 3,500.00	\$ 10,000.00	\$ 10,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,600.00	\$ 7,600.00	\$ 13,000.00	\$ 13,000.00
SPV-114	CN Railroad Insurance, Coordination, & Flagging	LS	1	\$ 25,000.00	\$ 25,000.00	\$ 20,000.00	\$ 20,000.00	\$ 19,100.00	\$ 19,100.00	\$ 17,000.00	\$ 17,000.00	\$ 30,350.00	\$ 30,350.00
					\$ 610,590.00		\$ 472,475.75		\$ 565,164.00		\$ 694,005.00		\$ 508,462.25

2

LOW

2

3

HIGH

**BOARD APPOINTMENTS**  
**FOR REVIEW AND RECOMMENDATION**  
**MAY 4, 2020**

<u>Board Representative to Mid-Moraine</u>	David A. Lange, One-Year Term
<u>Community Development Authority</u>	Rob Holyoke, One-Year Term David A. Lange, One-Year Term
<u>Farmland Preservation</u>	Vacant
<u>Historic Preservation Commission</u>	Jennifer Abraham, One-Year Term
<u>M-T Bikeway Commission</u>	Vacant
<u>Ozaukee County Bike Trails</u>	Vacant
<u>TBRC (Inactive)</u>	David A. Lange, One-Year Term Vacant
<u>Telecommunication &amp; IT Oversight</u>	Kristina Eckert, One-Year Term
<u>Weyenberg Library Board</u>	Rob Holyoke, One-Year Term