

VILLAGE OF JOHNSON CREEK MEETING NOTICE

125 Depot Street, Johnson Creek, WI

ANNUAL VILLAGE BOARD MEETING

April 21, 2015

5:30 p.m.

Agenda

1. Call to order; roll call
2. Pledge of Allegiance
3. Statement of Public Notice
4. Public Comment (limited to two minutes per person)
5. Approval of Village Board Committee Appointments
6. Certification of Code of Ethics Wisconsin Statutes §§19.59 (1)(a)-(d) – *pgs 1-2*
7. Approval of Appointment to Advisory Boards, Committees and Commissions
8. Resolution 29-15 Authorizing Signatures on Disbursements – *pgs 3-4*
9. Resolution 30-15 Designation of Newspaper for Legal Notices – Watertown Daily Times– *pgs 5-6*
10. Resolution 31-15 Designation of Public Depositories – *pgs 7-8*
11. Resolution 32-15 Associated Appraisal Consultants – Village Assessor – 2016-2017-*pgas 9-16*
12. Resolution 33-15 Cramer, Multhauf & Hammes – Village Attorney - 2015-2018-*pgs 17-19*
13. Resolution 34-15 Administration Policy - Internal Controls – 2015-2016-*pgs 20-30*
14. League of Wisconsin Municipalities - 2015 New Municipal Officials Workshop Friday, May 8, 2015 8:30 a.m. – 3:45 p.m. at the Radisson - 517 Grand Canyon Dr. - Madison. OR Friday, May 29, 2015 at Olympia Resort, 1350 Royale Mile Road, Oconomowoc – *let Joan know, prior to April 28th – if you plan on attending – pgs 31-32*
15. Next Village Board Meeting – April 27th, 5:30 p.m.
16. Initial Meeting of Committees – May 11, 2015 Beginning at 5:00 p.m.
17. Open Book - April 30, 2015 - 11:00 a.m. – 1:00 p.m.
18. Board of Review - May 19, 2015 - 4:00 p.m. – 6:00 p.m.
19. Rescheduled May Village Board Meeting - Tuesday, May 26, 2015 5:30 p.m.
20. Adjourn

N.B. Page numbers relate to Board/Committee members packets

NOTICE: It is possible that members of, and possibly a quorum of, other Village governmental bodies may attend the meetings above to gather information. No action will be taken by any governmental body at the meetings noticed other than the body specifically referred to in the above notice.

Requests from persons with hearing or sight disabilities who need assistance to participate in this meeting should be made to the Village clerk's Office at (920) 699-2296 with as much advance notice as possible.

<i>Agenda Posting Information</i>	
Date	
Time	a.m. / p.m.
Initials	

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CERTIFICATION

On Behalf of the Village Board,

I, President, John Swisher, hereby certify that for the year 2015 I have reviewed the provisions of Wisconsin State Statutes 19.59 (1)(a)(b)(c)(d) **Code of Ethics for local government officials, employees and candidates** myself and/or with my fellow Board, Commission, members or subordinates as the case may be.

Dated this _____ day of _____, 20____.

(Print Name)

(Signature)

Wisconsin Statutes §§19.59 (1)(a) – (d)

Codes of ethics for local government officials, employees and candidates.

(1) (a) No local public official may use his or her public position or office to obtain financial gain or anything of substantial value for the private benefit of himself or herself or his or her immediate family, or for an organization with which he or she is associated. A violation of this paragraph includes the acceptance of free or discounted admissions to a professional baseball or football game by a member of the district board of a local professional baseball park district created under subch. III of ch. 229 or a local professional football stadium district created under subch. IV of ch. 229. This paragraph does not prohibit a local public official from using the title or prestige of his or her office to obtain campaign contributions that are permitted and reported as required by ch. 11.

(b) No person may offer or give to a local public official, directly or indirectly, and no local public official may solicit or accept from any person, directly or indirectly, anything of value if it could reasonably be expected to influence the local public official's vote, official actions or judgment, or could reasonably be considered as a reward for any official action or inaction on the part of the local public official. This paragraph does not prohibit a local public official from engaging in outside employment.

(br) No local public official or candidate for local public office may, directly or by means of an agent, give, or offer or promise to give, or withhold, or offer or promise to withhold, his or her vote or influence, or promise to take or refrain from taking official action with respect to any proposed or pending matter in consideration of, or upon condition that, any other person make or refrain from making a political contribution, or provide or refrain from providing any service or other thing of value, to or for the benefit of a candidate, a political party, any person who is subject to a registration requirement under s. 11.05, or any person making a communication that contains a reference to a clearly identified local public official holding an elective office or to a candidate for local public office.

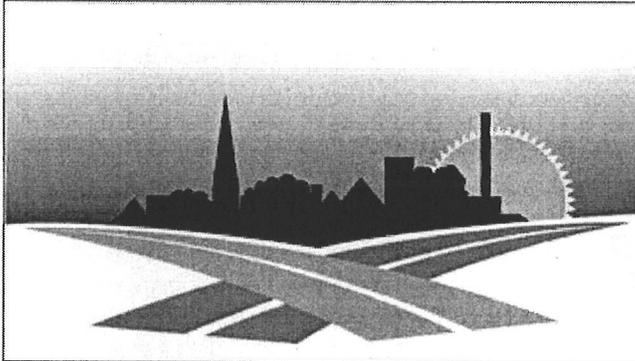
(c) Except as otherwise provided in par. (d), no local public official may:

1. Take any official action substantially affecting a matter in which the official, a member of his or her immediate family, or an organization with which the official is associated has a substantial financial interest.
2. Use his or her office or position in a way that produces or assists in the production of a substantial benefit, direct or indirect, for the official, one or more members of the official's immediate family either separately or together, or an organization with which the official is associated.

(d) Paragraph (c) does not prohibit a local public official from taking any action concerning the lawful payment of salaries or employee benefits or reimbursement of actual and necessary expenses, or prohibit a local public official from taking official action with respect to any proposal to modify a county or municipal ordinance.

Village of Johnson Creek

Crossroads With A Future



RESOLUTION 29-15

AUTHORIZING SIGNATURES ON DISBURSEMENTS

Village Board Annual Meeting 4-21-15

Requested by: Village Auditor – Johnson Block & Co

Introduced by: Village President John Swisher

RESOLUTION 29-15

AUTHORIZING SIGNATURES ON DISBURSEMENTS

THE VILLAGE BOARD OF THE VILLAGE OF JOHNSON CREEK, JEFFERSON COUNTY, WISCONSIN, DOES RESOLVE AS FOLLOWS:

BE IT RESOLVED, by the Village Board of Trustees of the Village of Johnson Creek, Wisconsin that all check withdrawals from Village accounts other than those transferring funds from one Village account to another Village account will need two signatures. The first being that of the Village President and second that of the Clerk-Treasurer. In the absence of the Village President, the signature of the Chair of the Personnel and Finance Committee may be used as the second signature. In the absence of the Clerk Treasurer, the signature of the Deputy Clerk-Treasurer may be used as the second signature, and

BE IT FURTHER RESOLVED, that check withdrawals transferring money from one Village account to another Village account require only the signature of the Clerk-Treasurer or in his/her absence the Deputy Clerk – Treasurer,

PASSED AND ADOPTED by the Village Board of the Village of Johnson Creek this 21st day of April, 2015.

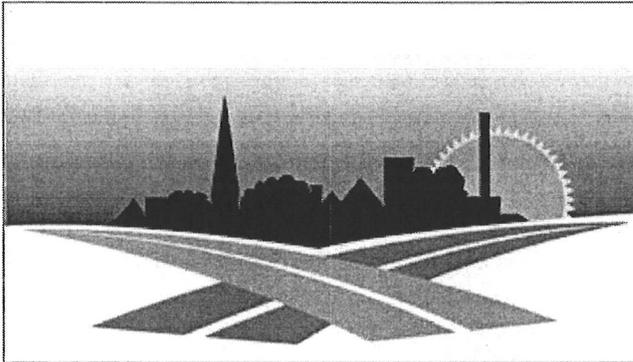
John Swisher, Village President

ATTEST:

Joan Dykstra, Clerk – Treasurer

Village of Johnson Creek

Crossroads With A Future



RESOLUTION 30-15

DESIGNATION OF NEWSPAPER FOR LEGAL NOTICES WATERTOWN DAILY TIMES

Village Board Annual Meeting 4-21-15

Requested by: Village Clerk-Treasurer Joan Dykstra

Introduced by: Village President John Swisher

RESOLUTION 30-15

DESIGNATION OF NEWSPAPER FOR LEGAL NOTICES
WATERTOWN DAILY TIMES

THE VILLAGE BOARD OF THE VILLAGE OF JOHNSON CREEK, JEFFERSON COUNTY, WISCONSIN, DOES HEREBY RESOLVE AS FOLLOWS:

WHEREAS, the Village Board annually designates a newspaper to publish legal notices as required by State Statute and Village Code, and

WHEREAS, the Village has designated the Watertown Daily Times as the newspaper to publish legal notices in the past, and

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Village of Johnson Creek designate the Watertown Daily Times as the newspaper to publish legal notices until April 19, 2016, and

BE IT FURTHER RESOLVED, that the Village Clerk and the Village Administrator are authorized to effectuate this resolution.

PASSED AND ADOPTED by the Village Board of the Village of Johnson Creek this 21st day of April, 2015.

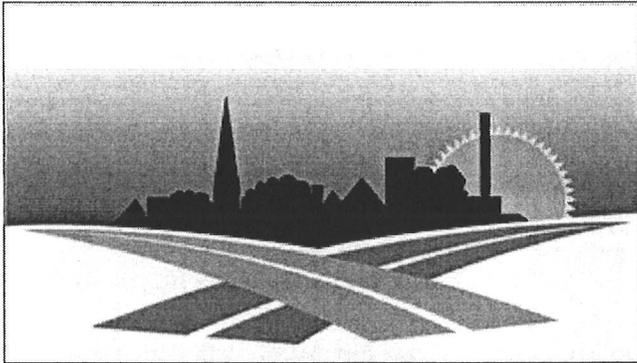
John Swisher, Village President

ATTEST:

Joan Dykstra, Clerk – Treasurer

Village of Johnson Creek

Crossroads With A Future



RESOLUTION 31-15

DESIGNATION OF PUBLIC DEPOSITORIES

Village Board Annual Meeting 4-21-15

Requested by: Village Clerk-Treasurer Joan Dykstra

Introduced by: Village President John Swisher

RESOLUTION 31-15

DESIGNATION OF PUBLIC DEPOSITORYES

THE VILLAGE BOARD OF THE VILLAGE OF JOHNSON CREEK, JEFFERSON COUNTY, WISCONSIN, DOES RESOLVE AS FOLLOWS:

WHEREAS, pursuant to Section 34.05, Wis. Statutes, the governing body shall by resolution designate one or more public depositories,

WHEREAS, per Village Code 15-12 Public deposits and investments. B. Public depositories (d) Deposits. The Village Clerk-Treasurer shall deposit public moneys in the name of the Village of Johnson Creek in such public depositories designated by the Village Board.

THEREFORE BE IT RESOLVED, that pursuant to Section 34.05, Wis. Statutes, the following are designated official public depositories for all funds for the Village of Johnson Creek with a “no limit” for total deposits at:

1. American National Bank - Helenville
2. Associated Bank - Fort Atkinson and Watertown
3. Associated Trust (Debt) -Green Bay
4. Badger Bank of Johnson Creek
5. Bank of Lake Mills - Lake Mills and Watertown
6. BMO Harris (Prev. M&I Bank) - Watertown
7. Chase Bank - Watertown
8. County City Credit Union - Jefferson
9. FirstMerit Bank (Prev. Citizens Bank) - Jefferson
10. Fort Community Credit Union - Jefferson and Fort Atkinson
11. Greenwood’s State Bank - Lake Mills
12. Hometown Bank (LifeQuest) - Fond du Lac
13. Ixonia State Bank - Watertown and Ixonia
14. Johnson Bank - Fort Atkinson
15. Landmark Credit Union - Watertown
16. Local Government Investment Pool
17. Partnership Bank (Prev. Town and Country Bank) - Watertown
18. Premier Bank - Johnson Creek
19. State Bank of Reeseville - Reeseville and Watertown
20. Summit Credit Union - Lake Mills

BE IT FURTHER RESOLVED, that deposits shall be maintained in time deposits subject to limitations of § 66.0603(1m) Wis. Stats. including demand or savings deposits and all deposits, without limit, must be secured by federal or state law or collateralized with securities guaranteed by the full faith of the United State of America.

PASSED AND ADOPTED by the Village Board of the Village of Johnson Creek this 21st day of April, 2015.

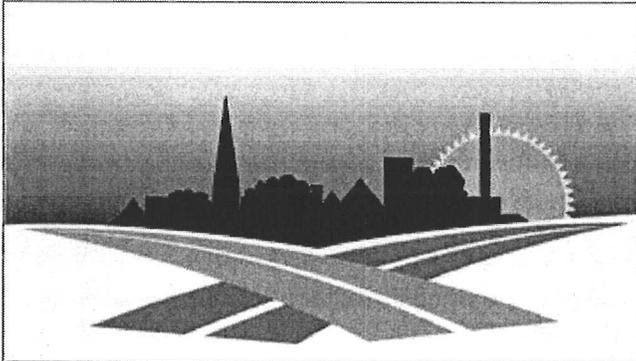
ATTEST:

John Swisher, Village President

Joan Dykstra, Clerk-Treasurer

Village of Johnson Creek

Crossroads With A Future



RESOLUTION 32-15

ASSOCIATED APPRAISAL CONSULTANTS
VILLAGE ASSESSOR
2016-2017

Village Board Annual Meeting 4-21-15

Requested by: Village Administrator

Introduced by: Village President John Swisher

RESOLUTION 32-15

ASSOCIATED APPRAISAL CONSULTANTS, INC
VILLAGE ASSESSOR
2016-2017

THE VILLAGE BOARD OF THE VILLAGE OF JOHNSON CREEK, JEFFERSON COUNTY, WISCONSIN, DOES RESOLVE AS FOLLOWS:

WHEREAS, the Village of Johnson Creek has contracted with Associated Appraisal Consultants, Inc since 2008 to provide municipal assessor services,

WHEREAS, the Village shall pay Associated Appraisal Consultants, Inc. the amount of \$16,900 for 2016 and 2017 to provide Annual Full-Value Assessment Services, and

NOW THEREFORE BE IT RESOLVED, that the Village Board approves the agreement for Annual Full-Value Assessment Services with Associated Appraisal Consultants, Inc. in the amount of \$16,900 for 2016 and 2017 plus optional website posting of \$.015 per parcel per month, and

BE IT FURTHER RESOLVED, that the Village Clerk/Treasurer and Administrator are authorized to effectuate this resolution.

PASSED AND ADOPTED by the Village Board of Trustees this 21st day of April 2015.

John Swisher, Village President

ATTEST:

Joan Dykstra, Clerk – Treasurer

AGREEMENT

FOR

ANNUAL FULL-VALUE ASSESSMENT SERVICES

Prepared for the Village of Johnson Creek
Jefferson County

By

Associated Appraisal Consultants, Inc.

1314 W. College Avenue

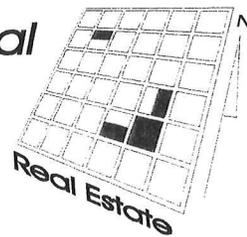
P.O. Box 2111, Appleton, WI 54912-2111

Phone (920) 749-1995

Fax (920) 731-4158

Associated Appraisal
Consultants, Inc.

Appleton ■ Hurley ■ Lake Geneva



Lake Geneva Office
Walworth County
P.O. Box 1114
Lake Geneva, WI 53147-1114

Ironwood, Michigan Office
N10257 Lake Road
Ironwood, MI 49938

Hurley Office
Iron County
P.O. Box 342
Hurley, WI 54534-0342

AGREEMENT FOR ANNUAL FULL-VALUE ASSESSMENT SERVICES

This Agreement is by and between the **Village of Johnson Creek, Jefferson County, State of Wisconsin**, a municipal corporation (hereafter "Municipality") and Associated Appraisal Consultants, Inc., with its principal office at 1314 W. College Avenue, Appleton, WI 54914 (hereafter "Assessor") as follows:

I. SCOPE OF SERVICES. All services rendered shall be completed in full accordance and compliance with Wisconsin Statutes, the *Wisconsin Property Assessment Manual* and all rules and regulations officially adopted and promulgated by the Wisconsin Department of Revenue as of the date of this agreement.

A. COMPLIANCE. Assessor shall keep the Village of Johnson Creek's assessments in compliance with the Wisconsin Department of Revenue for the duration of this contract. The level of assessment shall annually be kept within 10% of the Village's full equalized value.

B. INSPECTIONS. The Assessor's annual inspection cycle shall include all of the following:

- 1) New construction, annexed properties, and properties with a change in exemption status shall be physically inspected, and the property record card prepared or updated as needed.
- 2) Properties affected by building removal, fire, significant remodeling (those requiring a building permit), or other major condition changes shall be physically inspected.
- 3) Improved properties under construction over a period of years shall be re-inspected.
- 4) All sales properties, legal description changes, and zoning changes shall be reviewed and inspected if deemed necessary to ensure a fair assessment.
- 5) Requests for review by property owners, made after the close of the municipal Board of Review, and prior to signing the affidavit for the next assessment roll, shall be physically inspected during the current assessment cycle.
- 6) A classification review shall be conducted annually to determine eligibility for agricultural use value assessment and the assessment of agricultural forestland and undeveloped land.
- 7) Those properties for which the Assessor deems an inspection to be necessary in order to verify and update assessment records shall be inspected.

C. PARCEL IDENTIFICATION. The legal description, drawing and measurements of each land parcel and improvements shall be contained in the existing property record cards. Drawings shall be made for all new records. In the event of a discrepancy existing, the Assessor shall investigate and correct the record.

D. PREPARATION OF RECORD CARDS. Appropriate record cards shall be used in the evaluation and collection of data for residential improvements, commercial improvements, and agricultural improvements. All information relating to the improvements shall be obtained and shown as provided on the respective forms. The Assessor shall supply to the Municipality a complete set of property records either on computer readable format compatible with the Municipality's computer system if a computer valuation program is used, or a hardcopy if a manual system is used, and update the records within fourteen (14) days of final adjournment of the Board of Review. The records shall be updated prior to the open book and again to reflect any changes made at the Board of Review.

E. **APPROACH TO VALUE.** Assessor shall assess all taxable real estate according to market value, as established by professionally acceptable appraisal practices, except where otherwise provided by law. Assessor shall consider the sales comparison approach, the cost approach and the income approach in the valuation of all property.

- 1) **Sales Comparison Approach.** Assessor will collect, compile and analyze all available sales data for the municipality in order to become familiar with the prevailing market conditions and activity. A detailed analysis of sales data will be prepared, including a picture book of recent residential and agricultural sales. Vacant land sales will also be compiled and analyzed. In valuing property by the sales comparison approach, subject properties will be appraised through a detailed comparison to similar properties that have recently sold, making careful consideration of similarities and differences between the subject and comparable sale properties.
- 2) **Cost Approach.** The cost approach to value will be considered for all taxable improved property. Replacement costs for residential and agricultural improvements will be calculated per Volume II of the *Wisconsin Property Assessment Manual*. Replacement costs for commercial improvements will be calculated using Marshall & Swift valuation service. All accrued depreciation, including physical deterioration, functional obsolescence, and economic obsolescence will be accurately documented and deducted from current replacement costs.
- 3) **Income Approach.** Consideration of the income approach to value will be made when the income or potential income generated by the real estate is deemed likely to affect the property's resale value. Data to be analyzed will include economic rents, typical vacancy rates and typical operation expense ratios. In the valuation of property by the income approach, adequate records will be prepared, showing a reconstruction of income and expenses, as well as all calculations used to arrive at market value, including formulas and capitalization rates as appropriate to the type of property being appraised.

F. **OPEN BOOK CONFERENCE.** Upon completion of the Assessor's review of assessments and prior to completion of the assessment rolls, the Assessor shall hold open book conferences for the purpose of enabling property owners or their agents to review and compare the assessed values. The Assessor shall send notice to each property owner of any change in assessment. The notice form used shall be that prescribed by the Department of Revenue, and include the time and place the open book conference(s) will be held. Mailing shall not be less than fifteen days prior to the first day of the conference for the convenience of property owners. The Assessor shall take the phone calls to schedule appointments for the open book conference. The assessor shall be present at the open book conference for a time sufficient to meet with the property owners or their agents and shall be present at least two hours or as needed. Assessor shall provide the necessary staff to handle the projected attendance.

G. **COMPLETION OF ASSESSMENT ROLL AND REPORTS.** The Assessor shall be responsible for the proper completion of the assessment roll in accordance with current statutes and the *Wisconsin Property Assessment Manual*. The Assessor shall provide final assessment figures for each property to the Municipality, and the roll shall be totaled to exact balance. Assessor shall prepare and submit all reports required of the Assessor by the Wisconsin Department of Revenue including: Municipal Assessment Report (MAR), the Tax Incremental District Assessment Report (TAR), The Annual Assessment Report (AAR) and the Exempt Computer Report (ECR). Assessor shall follow the Uniform Standards of Professional Appraisal Practice (USPAP) as required by the Wisconsin Property Assessment Manual; postage is at the Assessor's expense.

H. BOARD OF REVIEW ATTENDANCE. The Assessor or his/her authorized representative shall attend all hearings of the Municipal Board of Review to explain and defend the assessed value and be prepared to testify under oath in regard to the values determined. All Board of Review appeals must be made in a formal manner, which complies with the State Statutes governing the assessment process. This includes filing with the Clerk, prior to the Board of Review, a properly completed objection form.

I. PERSONAL PROPERTY ASSESSMENTS. The Assessor shall prepare and distribute annual personal property statements to all businesses; postage is at the Assessor's expense. By May 1st each year the Assessor will review statements and follow up with un-filed or incorrect statements. The Assessor shall determine the appropriate assessment. The Assessor shall exercise particular care so that personal property as a class on the assessment roll bears the same relation to statutory value as real property as a class.

J. PUBLIC REQUESTS. The Assessor shall timely respond to all open records requests received by the Assessor. In so doing, the Assessor shall comply with the confidentiality provisions of the law, including sec. 70.35(3), regarding the personal property return; sec. 70.47(7)(af), regarding income and expense information provided to the assessor and board of review; and sec. 77.265, the real estate transfer return.

K. AVAILABILITY. The Assessor shall maintain a local or toll free telephone service to receive calls from the Municipality or property owners five days a week from 8:00 a.m. to 4:30 p.m. excluding holidays. Internet communication is available twenty-four hours per day. The Assessor shall timely respond to all telephone inquiries within four working days or sooner. The Assessor shall copy the municipal clerk on those issues that have been raised to the clerk or board and subsequently passed on to the Assessor.

L. MUNICIPAL RECORDS. The Municipality shall allow access and make available to the Assessor municipal records such as, but not limited to, previous assessment rolls and records, sewer and water layouts, permits, tax records, records of special assessments, plats, and any other maps currently in the possession of the municipality at no cost.

II. GENERAL REQUIREMENTS

A. OATH OF OFFICE. As the Assessor is a corporation, the person designated as responsible for the assessment shall take and subscribe to an oath or affirmation supporting the Constitution of the United States and to the State of Wisconsin and to faithfully perform the duties of Assessor. The oath shall conform to Section 19.01, Wis. Stats. and be filed with the Municipal Clerk prior to commencing duties. Assessor shall assume the appointed office of village assessor as per Wisconsin Statutes 70.05(1) for the duration of this contract and shall perform all statutory duties appertaining to such office. As such the Municipality shall hold harmless the Assessor from all claims and liabilities relating to the assessment or taxation of property, including but not limited to claims made under Statutes 74.35, 74.37 and circuit court claims, unless otherwise specified in this agreement.

B. QUALIFICATIONS AND CONDUCT OF PERSONNEL. The Assessor shall provide at its own expense any personnel necessary and shall comply with the following:

- 1) All personnel providing services shall be currently certified in compliance with Sec. 70.05 and 73.09, Wis. Stats. and the administrative rules prescribed by the Wisconsin Department of Revenue.
- 2) Assessor's field representatives shall carry photo identification cards and a general letter of introduction/identification on Municipal letterhead.

- 3) All employees, agents, or representatives of the Assessor shall conduct themselves in a safe, sober, and courteous manner while performing services within the Municipality.
- 4) The Assessor shall review any complaint relative to the conduct of the Assessor's employees and take appropriate corrective action. If the Municipality deems the performance of any of Assessor's employees unsatisfactory, the Assessor shall, for good cause, remove such employees from work upon written request by Municipality.

C. ASSESSOR PROVIDED INSURANCE AND INDEMNITY. The Assessor agrees as follows:

- 1) The Assessor shall obtain and maintain during the term of this contract full coverage insurance to protect and hold harmless the Municipality which insurance is to include:

(a) Workers Compensation State of Wisconsin requirements

(b) General Liability

General Aggregate	\$ 2,000,000
Products/Completed Operations	\$ 1,000,000
Each Occurrence	\$ 1,000,000
Personal & Advertising	\$ 1,000,000
Fire Damage	\$ 200,000
Medical Expense	\$ 10,000

(c) Comprehensive Auto Liability

Combined Single Limit	\$ 1,000,000
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- 2) The Assessor shall provide the Municipality with certificates for all required insurance, with the Municipality as a named insured. All insurance coverage shall contain a 10-day advance notice of cancellation to the Municipality. The Assessor shall timely pay all insurance premiums.
- 3) Liability for bodily injury, disability, and/or death of employees or any person or for damage to property caused in any way, directly or indirectly, by the operations of the Assessor within the Municipality shall be assumed by that Assessor and the Assessor shall indemnify and hold harmless the Municipality against all claims, actions, proceedings, damages, and liabilities, including reasonable attorneys fees, arising from or connected with the Assessor's activities in connection with the services provided to the Municipality, including but not limited to, any acts or omissions of the Assessor, the Assessor's employees, agents, representatives, and any other person doing business with Assessor. This paragraph is not to be in conflict with Sec. 893.89(4), Wis. Stats.

C. OWNERSHIP OF RECORD. All records prepared or maintained in connection with assessments in the Municipality shall at all times be and remain the sole property of the Municipality, including (a) all records prepared in connection with assessments in the Municipality including, but not limited to property record cards, personal property forms, maps, and any other schedules or forms, (b) all records and materials obtained from the municipality and not previously returned to include maps, and Assessor's records, and (c) materials specifically obtained and/or used for performance of assessment work for the Municipality, to include aerial photos, maps, depth factor tables, copies of leases, correspondence with property owners, sales data, copies of real estate transfer returns, and operating statements of income property, and (d) if the record

system is computerized, at a minimum, provide that the software be able to create an exportable text file of data, (e) if the municipality requires a conversion of the electronic assessment records to a neutral file format, such as a text file format or a tab delimited format, the municipality agrees to pay the actual cost of such conversion.

III. TERM AND TERMINATION

A. **TERM.** The term of this Contract is for the 2016 and 2017 assessment years. The assessor shall have completed all work under this agreement within the 30-day period beginning on the second Monday in May, excluding appearances beyond the Board of Review. The date of completion may be extended, if necessary, under the terms of this contract and by mutual consent.

B. **TERMINATION.** Either party may terminate this Contract only with cause, cause being defined as default of the other party of terms of this Contract upon sixty (60) days written notice to the other party. Upon termination by either party, Assessor shall deliver to the Municipality all records and materials in Assessor's possession used or created during this Contract. During the 60-day wind down period, both Assessor and the Municipality shall act in good faith with each other and cooperate in the orderly transfer of records.

C. **AUTOMATIC RENEWAL.** This Agreement will automatically renew for successive annual assessment years unless either party, on or before July 1 of the preceding year, notifies the other party by certified mail of their desire to non-renew.

IV. COMPENSATION

- A. The Municipality shall pay the Assessor Sixteen Thousand Nine Hundred Dollars (**\$16,900.00**) for each of the 2016 and 2017 assessment years for annual assessment services.
- B. The compensation due the Assessor shall be paid in monthly installments throughout the **2016** and **2017** assessment years.
- C. The Municipality shall not be billed for postage, mileage, or supplies.
- D. **Optional Website Posting:** The Municipality shall have the option to post their assessment data on our website for an additional cost of a penny and a half per parcel per month ($\$.015 \times 1146 = \17.19) payable to a third party vendor. Should the parcel count change, this cost would decrease or increase at the rate of \$.015 per parcel.
***** Please initial yes or no to post data to the website. *****
Yes _____ No _____

V. SIGNATURES

Mark Brown
President
Associated Appraisal Consultants, Inc.

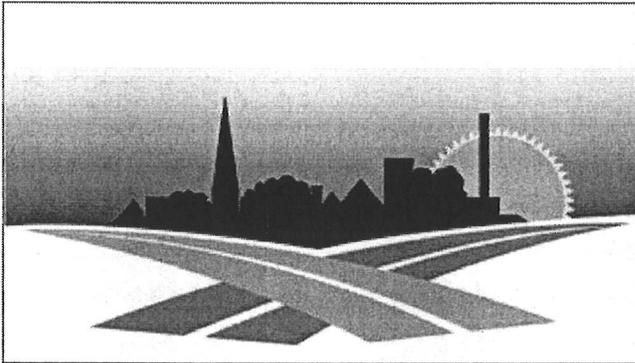
Date

Authorized Signature
Village of Johnson Creek

Date

Village of Johnson Creek

Crossroads With A Future



RESOLUTION 33-15

CRAMER, MULTHAUF & HAMMES
VILLAGE ATTORNEY
2015-2018

Village Board Annual Meeting 4-21-15

Requested by: Village Administrator Mark Johnsrud

Introduced by: Village President John Swisher

RESOLUTION 33-15

CRAMER, MULTHAUF & HAMMES
VILLAGE ATTORNEY
2015-2018

THE VILLAGE BOARD OF THE VILLAGE OF JOHNSON CREEK, JEFFERSON COUNTY, WISCONSIN, DOES HEREBY RESOLVE AS FOLLOWS:

WHEREAS, the Village Board has contracted with James Hammes of the law firm Cramer, Multhauf & Hammes for the position of Village Attorney since 1980, and

WHEREAS, the Village Board approved a resolution to require the Village Attorney to attend meetings in August of 1978, and

WHEREAS, the Village Attorney is paid a flat rate of \$700 per month which covers attendance at one Village Board meeting per month and the review of legislation with all other work charged hourly to the Village, and

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Village of Johnson Creek approve James Hammes of Cramer, Multhauf and Hammes to be the Village Attorney until April 17, 2018, and

BE IT FURTHER RESOLVED, that the Village Clerk and the Village Administrator are authorized to effectuate this resolution.

PASSED AND ADOPTED by the Village Board of the Village of Johnson Creek this 21st day of April, 2015.

John Swisher, Village President

ATTEST:

Joan Dykstra, Clerk – Treasurer

James W. Hammes

SUITE 200
1601 EAST RACINE AVENUE
POST OFFICE BOX 558
WAUKESHA, WISCONSIN 53187-0558
TELEPHONE (262) 542-4278
FACSIMILE (262) 542-4270
E-MAIL jwh@cmhlaw.com
www.cmhlaw.com

April 15, 2015

VIA E-MAIL
markj@johnsoncreekwi.org

Mark Johnsrud
Village of Johnson Creek
P.O. Box 238
125 Depot Street
Johnson Creek, WI 53038

Re: Reappointment as Village Attorney

Dear Mark:

To confirm our discussion this morning, I would be pleased to continue representing the Village of Johnson Creek as I have done for many years. We continue to invoice the Village as we have in the past. Our current billing rate for my time, as well as other partners in the firm is \$200 per hour. We discount the billing rate for municipal court matters and bill that time at \$150 per hour. Our rates are subject to an annual adjustment, but any proposed adjustment would be discussed and agreed upon by the Village.

I understand the current appointment would be for a three year term.

Very truly yours,

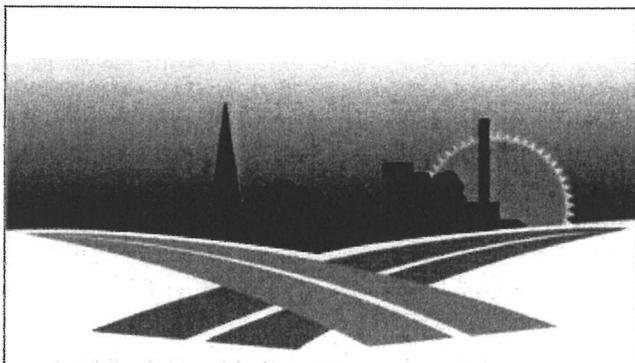
s/ James W. Hammes

James W. Hammes

JWH:blr

Village of Johnson Creek

Crossroads With A Future



RESOLUTION 34-15

ADMINISTRATION POLICY
INTERNAL CONTROLS
2015-2016

Village Board 4-21-15

Requested by: Village Auditor – Johnson Block & Co

Introduced by: Village President John Swisher

RESOLUTION 34-15

ADMINISTRATION POLICY
INTERNAL CONTROLS
2015-2016

THE VILLAGE BOARD OF THE VILLAGE OF JOHNSON CREEK, JEFFERSON COUNTY, WISCONSIN, DOES HEREBY RESOLVE AS FOLLOWS:

WHEREAS, annually the Village Board reviews and approves the Village Administration Policy Internal Controls, and

NOW THEREFORE BE IT RESOLVED, the Village Board of Trustees of the Village of Johnson Creek hereby approve the Administration Policy - Internal Controls – 2015-2016, and

BE IT FURTHER RESOLVED, that the Village Administrator and Village Clerk-Treasurer are authorized to effectuate this resolution.

PASSED AND ADOPTED by the Village Board of the Village of Johnson Creek this 21st day of April 2015.

John Swisher, Village President

ATTEST:

Joan Dykstra, Clerk - Treasurer

Administration Policy
Internal Controls – 2015/2016

The Village of Johnson Creek was incorporated in 1903.

The Village of Johnson Creek elects the Village President and Village Trustees for two-year terms of office. Three trustees are elected each year. The Village President is elected in odd-numbered years.

TABLE OF ORGANIZATION:

1. The fiscal year of the Village of Johnson Creek is January 1 through December 31.
2. The Village Board of Trustees holds its Annual Meeting on the third Tuesday of April to establish the regular monthly committee-meeting schedule. The Village Board's regular meeting is held on the fourth Monday of the month beginning at 5:30 p.m., or as otherwise noticed by the Village Clerk. Public notice of the meeting is posted at the main entrance of the Village Hall, Johnson Creek Library and the Post Office. All meeting notices and attachments shall also be posted on the Village webpage (johnsoncreek-wi.us). Public notice of the meeting is also sent to the Watertown Daily Times.

3. **STANDING COMMITTEES:**

Protection and Welfare Committee The Protection and Welfare Committee shall be responsible for all recommendations of policy which affect public safety, including police and fire, excepting the authority provided to the Police and Fire Commission, enforcement of the Uniform Traffic Code and authorization of public parking, compliance of emergency management and disaster recovery, and any other policy or other action affecting the public safety and/or general welfare of the public. Protection and Welfare Committee shall meet, as needed, or the first Tuesday of each month at 5:30 p.m.

Improvements and Services Committee The Improvement and Services Committee shall be responsible for all recommendation of policy which affects the Sewer and Water Utility, or any other utility, the construction, repair and maintenance of infrastructure, including streets, curbs and gutters, sidewalks, lighting, all paved and unpaved roads, paths and walkways, any land use policy excepting the authority provided by the Plan Commission, any authorized use of parks or park facilities, all sanitation, including waste collection, recycling and composting, and any other policy or action affecting improvements and infrastructure. Improvements and Services Committee shall meet, as needed, or the first Wednesday of each month at 5:30 p.m.

Personnel and Finance Committee The Personnel and Finance committee shall be responsible for all recommendation of policy which affect:

- (a) Personnel, including the review of the personnel policy manual, the internal control policy, the table of organization of departments, including the review of job descriptions, and any other policy or action affecting personnel; and

- (b) Finance, including the review of the annual budget, the capital budget and any amendments thereof, the purchase, sale or disposal of property, the negotiation and/or settlement of any litigation, any contractual obligations, claims, publications, license, any bonding, including issuance or repayment of bonds, and any other policy or action affecting finance. Personnel and Finance shall meet, as needed, or the first Thursday of each month at 5:30 p.m.
4. **Committee of the Whole** The Committee of the Whole (COW) shall be comprised of the Trustees and the Village President. Any committee recommendations may be forwarded to the COW for recommendation to the Village Board. The COW shall meet, as needed, on the second Monday of each month at 5:30 p.m. or immediately following the Plan Commission.
 5. **Community Innovation Committee** The Community Innovation Committee (CIC) is an advisory committee to focus on innovation and community values to promote, local business retention and expansion, community image and branding, creation of broad based community events to support tourism and recreation and support of planned business development in the creation of jobs and tax base. Comprised of seven members including the Village President, Executive Director of the Johnson Creek Chamber of Commerce, a Village Trustee, a resident of the Town of Farmington, and three residents of the Village of Johnson Creek. The Village President shall be the Chairperson and the Village Trustee shall be the Vice Chairperson.
 6. **Public Lands Committee** The Public Lands Committee (PLC) is an advisory committee to provide visionary insight into the planning and development of property and easements to promote individual outdoor recreation based on public access to uplands, woodlands, wetlands, and the public waterways of Johnson Creek and the Rock River, to include the creation of a natural park along the Rock River within the *Village owned land* within the River Creek Centre subdivision and oversight of the Johnson Creek Conservancy Park master plan. Comprised of five members including the Village President, the trustee who is the Chairperson of the Improvement and Services Committee, one person appointed by the Johnson Creek School Board and two residents of the Village of Johnson Creek. The Village President shall be the Chairperson and the Village Trustee shall be the Vice Chairperson.
 7. **Plan Commission** The Commission shall make and adopt a Comprehensive Master Plan for the physical development of the Village and any area outside of its boundaries which, in the Commission's judgment, bears relation to the development of the Village. The Plan Commission may from time to time amend, extend or add to the Comprehensive Master Plan or carry any part or subject matter into greater detail. The Comprehensive Master Plan shall show the Commission's recommendations and may include those items set forth in §62.23(2) and (3), Wis Stats. The Plan Commission shall meet, as needed, or the ~~third Thursday~~ second Monday of each month at ~~5:30~~ 5:00 p.m.

DEPOSITORY INSTITUTIONS

1. Depository Institutions are to be established at the Annual Village Board meeting, they are as follows:
 - a. Depositories:
 - 1) American National Bank – Helenville
 - 2) Associated Bank – ~~Lake Mills~~ Fort Atkinson & Watertown
 - 3) Associate Trust (Debt) - Green Bay
 - 4) Badger Bank of Johnson Creek
 - 5) Bank of Lake Mills – Lake Mills & Watertown
 - 6) BMO Harris (Prev. M&I Bank) - Watertown

- 7) Chase Bank – Watertown
- 8) County City Credit Union – Jefferson
- 9) FirstMerit Bank (Prev. Citizens Bank) - Jefferson
- 10) Fort Community Credit Union – Jefferson and Fort Atkinson
- 11) Greenwood’s State Bank – Lake Mills
- 12) Hometown Bank (LifeQuest) - Fond du Lac
- 13) Ixonia State Bank – Watertown and Ixonia
- 14) Johnson Bank – Fort Atkinson Branch
- 15) Landmark Credit Union – Watertown
- 16) Local Government Investment Pool
- 17) Partnership Bank (Prev. Town and Country Bank) - Watertown
- 18) Premier Bank - Johnson Creek
- 19) State Bank of Reeseville – Reeseville & Watertown
- 20) Summit Credit Union – Lake Mills

All deposits, without limit, must be secured by federal or state law or collateralized with securities guaranteed by the full faith of the United States of America.

BUDGET:

The Budget is prepared, presented, published and adopted in accordance with Chapter 15 Budget and Finances of the Village Code of Ordinances.

1. The Administrator’s proposed budget shall be presented to a Special Committee of the Whole on September 28th, 2015 at 5:30 p.m.
2. The Committee of the Whole shall continue to meet as necessary to provide a tentative 2016 budget to the Village Board of Trustees by October 12th, 2015.
3. The Johnson Creek Fire Department budget shall be mailed or e-mailed to the members of the Johnson Creek Fire District prior to October 1st, 2015.
4. The Administrator, Clerk/Treasurer, Deputy Clerk/Treasurer and Administrative Assistant shall gather the necessary data from the State of Wisconsin, Wisconsin Department of Transportation, Wisconsin Department of Revenue, or provide best estimate if data is unavailable to provide a Village tax mill rate prior to the final adoption of the budget.
5. The proposed budget shall be presented at a public hearing fifteen (15) days after being published for adoption by the Village Board of Trustees at the November Village Board meeting to be held on November 16th, 2015 at 5:30 p.m.
6. The Village Board of Trustees shall review the budget and make any necessary changes on a quarterly basis, as needed.

PURCHASES:

PURPOSE:

The purpose of this policy is to provide for the fair and equitable treatment of all persons involved in public purchasing by the Village of Johnson Creek, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

OBJECTIVES:

The objectives of the Village’s purchasing policy are:

1. To ensure materials, equipment and services are purchased at the lowest prices consistent with quality and performance;
2. To provide adequate controls over Village expenditures and financial commitments with proper documentation;
3. To obtain quality goods required by Village departments and ensure these goods are at the place and time needed, and,

4. To provide a standardized system of purchasing for use by all Village departments.

PURCHASES:

1. All purchases over \$10,000 are based on an RFP advertised for bid or three written quotes approved by the department head and Village Administrator with Village Board of Trustees approval by resolution. Exceptions require Village Board of Trustees Approval.
2. All purchases \$7,500 - \$10,000 are based on at least three (3) written quotes with department recommendation on Village Purchase Order and Administrator granting final approval. All purchases from a sole supplier require Administrator approval.
3. All purchases \$1,000 - \$7,499 require at least two (2) written quotes with department recommendation on Village Purchase Order and Administrator granting final approval. All purchases from a sole supplier require Administrator approval.
4. All purchases less than \$1,000 within any department require approval of the department head who must sign any invoice presented to Clerk/Treasurer.
5. Purchases exceeding any budget shall be reported to the Village Board of Trustees.
6. Checks are cut by the Administrative Assistant or designee upon receipt of an invoice, as signed and coded with the appropriate budgeted General Ledger account by the department head. These are then submitted to the Village Board of Trustees for approval prior to payment. Any invoice, bill or receipt requiring payment prior to the next meeting of the Village Board of Trustees shall require approval of the Administrator with payment reported to the Village Board of Trustees.
7. Billing of contracted services are reviewed by the Clerk/Treasurer and approved by the Administrator prior to submittal to the Village Board of Trustees for approval.
8. All spoiled checks are marked voided and retained by the Clerk /Treasurer for review.
9. Bank statements are received at the Clerk/Treasurer's office and submitted to the Clerk/Treasurer unopened. The Clerk/Treasurer or Deputy Clerk/Treasurer then does the reconciliation.

VENDOR DISCOUNTS

It is the policy of the Village of Johnson Creek to take advantage of all available vendor/trade discounts and government pricing. Gifts or gratuities shall not be accepted. Purchasers may only accept price discounts by invoice.

CENTRAL PURCHASING

Many of the items purchased by the Village are commonly used by all or several departments. By consolidating the needs of all departments, the Village can take advantage of price discounts for large quantity orders of these items.

USE OF CREDIT CARDS

The Village of Johnson Creek shall issue credit cards to authorized credit card users. The Administrative Assistant shall maintain a listing of all authorized credit card users as well as the names of the applicable credit card companies. Credit cards shall have a maximum credit limit of \$1,000. Receipts for credit card purchases must be submitted to the Administrative Assistant or Clerk/Treasurer on the same day or as soon thereafter as possible. Credit card purchases shall not exceed the credit limit prior to Village Board of Trustees approval of all purchases. Department heads must provide detailed receipts for all items purchased with a credit card to the Clerk/Treasurer.

DISPOSITION OF SURPLUS PROPERTY

When personal property owned by the Village of Johnson Creek no longer serves any useful purpose in the department in which it is located the department head shall first determine whether any other Village department needs such property. All other property shall be considered surplus and may only be disposed of with the Village Board of Trustees approval by resolution.

LOCAL MERCHANTS

Taking price and service into account, the Village shall give due consideration to local merchants.

FUEL PURCHASING

Fuel purchases for Village vehicles and equipment shall be bid on a six month basis. Bidding shall be based on a cent per gallon discount from listed market prices during the bid period.

EMPLOYEE CONFLICT OF INTEREST

It shall be unethical for any Village employee to participate directly or indirectly in a procurement contract when the Village employee knows that:

- 1. The Village employee or any member of the Village employee’s immediate family has a financial interest in the procurement contract; or
- 2. Any other person, business, or organization with whom the Village employee or any member of a Village employee’s immediate family is negotiating or has an arrangement concerning prospective employment, is involved in the procurement contract.

ACCOUNTS PAYABLE REPORTS:

- 1. Accounts payable reports are prepared by the Administrative Assistant and submitted to the Clerk/Treasurer.
- 2. The Clerk/Treasurer submits the Cash Balances and Account Payable reports to the Village Board of Trustees at the regular meeting or whenever needed.

SEWER AND WATER:

- 1. The Village bills for water and sewer usage. Billing is based on monthly metered water usage as determined by the Public Service Commission.
- 2. The Deputy Clerk /Treasurer on a monthly basis bills metered water users.
- 3. Collected receipts are deposited in a segregated fund.
- 4. Water users are notified of discrepancies in monthly usage to detect leaks.
- 5. Adjustments are approved in accordance with the Leak Adjustment Policy.

PAYROLL:

- 1. The Village Board of Trustees reviews wages annually. Administrator recommendations are submitted to the Village Board of Trustees. The Village Board of Trustees approve by resolution all wages and compensation for the Fiscal Year beginning January 1.
- 2. Pay period is a two-week period ending with the last shift on Saturday night for all employees except Fire/EMS volunteers. The pay period for paid on call EMTs or paramedics may be either bi-weekly or monthly and for volunteer firefighters is quarterly.
- 3. Payroll is paid through direct deposit excepting special circumstances. Pay date for bi-weekly employees is the Friday following the last day of a pay period except if a holiday falls on a pay date, then the pay date shall be the day preceding the holiday. Fire/EMS volunteers will be paid the next regularly scheduled bi-weekly pay date following the end of the month for EMTs and paramedics or quarter for firefighters.
- 4. Police (part-time), Public Works and Utility hourly employees use a time card with a time clock.

5. Time cards are reviewed and initialed by Department Heads and then submitted to the Administrative Assistant to be processed. The Village Administrator approves all Department Head time sheets prior to processing.
6. All overtime is approved by the Department Head and reported to the Village Administrator.
7. ~~All sick time and vacation time is approved by the Department Head. Department Heads shall have vacation and sick time approved by the Village Administrator.~~ Sick leave and vacation is approved in accordance with the Personnel Policy Manual.
8. Paychecks are prepared by the Deputy Clerk/Treasurer or the Clerk/Treasurer.
9. Payroll withholding taxes are deposited as required by law.
10. Miscellaneous withholding amounts are deposited as per agreements (deferred compensation, garnishments, insurance coverage, etc.)
11. Monthly, quarterly, annual reports and W2's are prepared by the Deputy Clerk/Treasurer or the Clerk/Treasurer.

EMPLOYEES:

1. Personnel Director **Officer** shall be responsible for the recruitment, hiring and termination of all full and part-time non-exempt employees excepting police, fire and library personnel.
2. Personnel Director **Officer** shall recommend to the Village Board the appointment, promotion and, when necessary for the good of the Village, the suspension or termination of department heads.
3. Personnel Director **Officer** shall be responsible for the administrative direction and coordination of all employees of the Village according to the established organizational procedures.
4. Personnel files are maintained by the Village Clerk/Treasurer for each employee.

Files:

- a. Employment application and any documentation gained while investigating employee for a position. Minimum requirement of all operators is a valid driver's license, a copy of which is placed in the employee's personnel file.
- b. Date employed, pay rate, authorization for payroll deductions, earning records, evaluations, W-4 form, I-9 form, copy of driver's license.
- c. A listing of information given to employee (insurance booklet, deferred compensation brochure, etc.).
- d. An employee may review his/her personnel file upon written request.

FUND ACCOUNTING:

1. All incoming mail is received by the Administrative Assistant, date stamped and distributed to proper personnel.
2. All general and accounting correspondence (excluding all bank statements) are opened, reviewed and recorded by the Administrative Assistant.
3. All bank statements and bank correspondence are given to the Clerk/Treasurer unopened.
4. ~~All cash~~ Any customer payment received from a **at the counter** is given **presented** a receipt. All checks received are immediately stamped "For Deposit Only". The Clerk/Treasurer is notified when checks and/or cash are prepared for deposit. The Deputy Clerk/Treasurer directs the deposits weekly to ensure that the same person receiving the payments and preparing the deposit is not the same person making the deposit.
5. All items returned for NSF or miscellaneous reasons are returned by the financial institutions to the Clerk/Treasurer. The Clerk/Treasurer reports the information to the Deputy Clerk/Treasurer for collection.
6. Money is deposited into financial institution accounts that are designated by the Village Board of Trustees. The Village Clerk-Treasurer and/or Deputy Clerk-Treasurer, in conjunction with the Village President ~~and Village Administrator~~, shall open, close and maintain accounts including checking, money market and certificates of deposit at those depository institutions as approved by the Village Board of Trustees.

- A. General Fund – 1
 - a. Sources of Income
 - i. Tax Revenue
 - ii. Intergovernmental Revenues
 - iii. Regulation & Compliance (Licenses)
 - iv. Public Charges for Services
 - v. Special Assessment Revenue
 - vi. State Aids
 - vii. Miscellaneous Revenues
 - viii. Interest Revenues
 - b. Expenses
 - i. All costs for the operation and maintenance of the Village
- B. Special Funds
 - a. Water
 - i. Source of Income
 - a. Water Usage Income
 - b. Interest Income
 - c. Rental Income
 - ii. Expenses
 - a. All costs for the operation and maintenance of the Water Department
 - b. Sewer
 - i. Source of Income
 - a. Sewer Usage Income
 - b. Interest Income
 - ii. Expenses
 - a. All costs for the operation and maintenance of the Sewer Department
 - c. TIF #2
 - i. Source of Income
 - a. General Property Taxes
 - b. Special Assessment Fees
 - c. Interest Income
 - ii. Expenses
 - a. All Administrative and construction costs for projects within the TIF District
 - d. TIF #3
 - i. Source of Income
 - a. General Property Taxes
 - b. Special Assessment Fees
 - c. Interest Income
 - ii. Expenses
 - a. All Administrative and construction costs for projects within the TIF District
 - e. Library
 - i. Source of Income
 - a. Property Taxes
 - b. County Aids
 - c. Fees
 - d. Grants
 - e. Interest Income
 - ii. Expenses
 - a. All costs for the operation and maintenance of the Library

- f. Room Tax
 - i. Source of Income
 - a. Room Fees
 - ii. Expenses
 - b. All costs for support of tourism activities
 - g. FIRE/EMS
 - i. Sources of Income
 - a. General Property Taxes
 - b. Intergovernmental Revenues
 - c. Public Charges for Services
 - d. Miscellaneous Revenues
 - ii. Expenses
 - a. All costs for the operation and maintenance of the FIRE/EMS
 - h. Capital Outlay
 - i. Sources of Income
 - a. Assigned fund
 - b. Bond funds
 - ii. Expenses
 - a. As approved within annual budget
7. All cash disbursements are made by pre-numbered checks and signed by the Village President or **Chair of Personnel and Finance** and **the Clerk-Treasurer or Deputy Clerk-Treasurer**.
 8. All blank checks are stored in the vault in the Clerk/Treasurers office.
 9. The ~~Clerk-Treasurer's~~ **Bond for the Clerk-Treasurer and Deputy Clerk-Treasurer** is at \$20,000 and Employee Dishonesty Policy ~~at~~ **is** \$100,000.

CLERK/TREASURER'S FUNCTIONS:

1. ~~The Clerk/Treasurer receive from the Deputy Clerk-Treasurer all checks and cash receipts. The Clerk-Treasurer and/or Deputy Clerk-Treasurer deposit~~ **all checks, cash receipts and electronic fund transfers** ~~them~~ **into** the appropriate fund.
2. The Clerk-Treasurer and/or Deputy Clerk-Treasurer shall record all deposits in General Ledger.
3. Money shall not be collected, deposited and recorded by the same individual. Bank statement reconciliation shall be completed by either the Clerk-Treasurer and/or the Deputy Clerk-Treasurer.
4. All statements and correspondence from the banks are received by the Clerk-Treasurer from the Administrative Assistant unopened.
5. All bank statements are reconciled against the balance sheet on a monthly basis. All checks outstanding for a period of six (6) months are reported to the Clerk-Treasurer for investigation. If necessary, a stop payment order is requested and a new check issued. All checks outstanding after one year are approved by the Village Board of Trustees by resolution and are written off.
6. All miscellaneous transactions are recorded on the General Journal sheet and given to the Clerk-Treasurer and or Deputy Clerk-Treasurer for general posting (i.e. interest, bank charges).
7. Investments.
 - a. ~~The Clerk-Treasurer reviews all funds with the Village Board of Trustees at each Board meeting and/or Deputy Clerk-Treasurer prepare and present a cash balance report for all funds and banking institutions.~~
 - b. The Village Board approves the depositories for each fiscal year at the Annual Meeting.
 - c. The Clerk-Treasurer **and/or Deputy Clerk Treasurer** makes the investments. All Certificates of Deposit are kept in the Village's ~~safe deposit box located in the financial institution of our primary check account.~~ **vault**.
8. The Village Board of Trustees directs the Clerk-Treasurer **and/or Deputy Clerk-Treasurer** to be responsible for the payment of all interest and principal on outstanding bonds and associated charges.

9. Letters of Credit - All letters of credit received are kept with the project file in the Clerk/Treasurer office.
10. The Village Clerk-Treasurer and/or Deputy Clerk-Treasurer shall examine all invoices submitted for payment, for discrepancies in billing, costs and product delivery. Any discrepancies shall be reported to the Village Administrator and the Village Board of Trustees.
11. Any function of the Clerk-Treasurer and/or the Deputy Clerk-Treasurer is reviewed by Village staff other than the Clerk-Treasurer and/or the Deputy Clerk-Treasurer providing the function.

PETTY CASH:

1. The maximum amount of cash in petty cash at any time is \$100.00
2. All disbursements from petty cash are replaced with a paid receipt.
3. To replenish petty cash, a check is drawn from the appropriate Fund. This disbursement is charged to the appropriate budget item as per the receipts attached, and coded by the Clerk-Treasurer and/or Deputy Clerk-Treasurer and/or Department head. The Village Board of Trustees at the monthly meeting reviews the disbursement of petty cash, if any.

LONG-TERM BORROWING:

State Statutes restrict the Village from borrowing funds in excess of five percent (5%) of its current equalized value for general obligations purposes.

PROPERTY TAXES:

The Property Tax Levy is determined within the budget process as defined in Chapter 15 of the Village Code of Ordinances and this internal control policy. The Tax Levy shall be prepared by the Village Clerk/Treasurer and the Village Administrator to be presented at public hearing, reviewed and approved by the Village Board of Trustees at a special Village Board meeting on November 16th, 2015 at 5:30 p.m.

REAL AND PERSONAL PROPERTY ASSESSMENT:

State Statutes require the Village to conduct a revaluation of all real and personal property within five years of the year in which the Village's assessed value is less than ninety percent (90%) of the Wisconsin Department of Revenue Equalized Value for the Village

EXPANDING VILLAGE BOUNDARIES:

1. As needs arise the Village will consider petitions for annexations and pre-annexations.
2. The Village Board of Trustees establishes the annexation and pre-annexation fees.

As reviewed and revised by the Village Board of the Village of Johnson Creek, Jefferson County, Wisconsin, this 21st day of April, 2015

VILLAGE OF JOHNSON CREEK,

BY: _____
 John Swisher, Village President

ATTEST

 Joan Dykstra, Clerk-Treasurer

Locations

Local Government 101: Basics You Need to Know

The League's one-day workshops (formerly the New Officials Workshops) provide a basic framework for governing to both new city and village officials and those who want to brush up on their knowledge of local governance.

WORKSHOP LOCATIONS

Madison
Friday, May 8, 2015
Radisson
517 Grand Canyon Dr.

Wausau
Friday, May 15, 2015
Jefferson Street Inn
201 Jefferson Street

Oconomowoc
Friday, May 29, 2015
Olympia Resort
1350 Royale Mile Road

Green Bay
Friday, June 15, 2015
Tundra Lodge & Conference Center
865 Lombardi Avenue



2015

Local

Government 101:

Agenda

8:30 Registration - Coffee

9:00 Welcome

Jerry Deschane, Executive Director, League of Wisconsin Municipalities

Organization & Powers of Cities and Villages

Claire Silverman, Legal Counsel, or Daniel Olson, Assistant Legal Counsel, League of Wisconsin Municipalities

Recognizing and Avoiding Conflicts of Interest

Claire Silverman, Legal Counsel, or Daniel Olson, Assistant Legal Counsel, League of Wisconsin Municipalities

10:45 Break

11:00 Budgeting & Financial Oversight

Staff from Ehlers

Noon — Lunch (included)

1:00 Procedures for Local Government Meetings

Dan Hill, Local Government Specialist, UW-Extension Local Government Center

2:15 Break

2:30 Managing Public Works Activities

Ben Jordan, Transportation Information Center, Department of Engineering Professional Development, UW-Madison

3:45 Adjournment

2015 Local Government 101 Registration

Please make the following reservation for Local Government 101 at

- Madison, Radisson, May 8, 2015
- Wausau, Jefferson Street Inn, May 15, 2015
- Oconomowoc, Olympia Resort, May 29, 2015
- Green Bay, Tundra Lodge, June 5, 2015

Name (please type or print) _____ Position _____

Contract Person _____ (for questions regarding this registration)

Address _____ Municipality _____

Zip _____ E-mail _____

Payment Method _____ Card type _____
 Credit Card or Check (Master Card, Visa, or Discover)

Number _____ Exp _____ Vcode _____

Name on Card _____

Please enclose registration fee of \$65 (member) or \$90 (non-member) per person. Make checks payable to the League of Wisconsin Municipalities. Return this form no later than five days prior to your chosen seminar. Registration by phone cannot be accepted.

Mail to: League of Wisconsin Municipalities, 131 W. Wilson, Suite 505, Madison, WI 53703
 Fax: (608) 267-0645; On-Line: www.lwm-info.org

Registration fees, less the \$10 processing fee, are refundable if the League receives the cancellation not later than three days before the institute. Refunds are not available for cancellations made within three days of the institute.



Please check the box if you need an accommodation regarding a disability or dietary restriction. We will contact you to make the necessary arrangements.