



Village of Johnson Creek

Annual Village Board Meeting Agenda

Tuesday, April 16, 2024
125 Depot Street, Johnson Creek, WI
5:30 PM

Page

1. Call to order - Roll Call
2. Statement of Public Notice
3. Pledge of Allegiance
4. Public Comment (limited to two minutes per person)
5. Approval of Village Board Committee Appointments
6. Approval of Appointments to Advisory Boards, Committees and Commissions
7. Certification of Code of Ethics Wisconsin Statutes §§ 19.59(1)(a)-(d)
 - A. [Codes of Ethics for Local Government Officials](#) 2
8. Resolutions
 - A. Resolution 14-24 Adopt Internal Controls Policy including designations of: 3 - 12
 - Signatures for disbursements
 - Public depositories
 - Newspaper for legal notices

[Resolution 14-24 Adopt Internal Controls Policy](#)
[Resolution 14-24 Attachment, Internal Controls Policy Document](#)
9. Initial Meeting of Committees immediately following the Annual Meeting
10. Upcoming Meetings:
 - A. Village Board - April 22, 2024 - 5:30 p.m.
 - B. Board of Review - April 25, 2024 - 4:00 p.m. to 6:00 p.m.
 - C. Plan Commission – May 13, 2024 - 5:00 p.m.
 - D. Committee of the Whole - May 13, 2024 - 5:30 p.m.
11. Adjourn

N.B. Page Numbers Denote Packet Location

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

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](#). This paragraph does not prohibit a local public official from obtaining anything of value from the Wisconsin Economic Development Corporation or the department of tourism, as provided under s. [19.56 \(3\) \(f\)](#).
- (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 committee registered under ch. [11](#), 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.

RESOLUTION 14-24

**ADOPT INTERNAL CONTROLS POLICY INCLUDING
SIGNATURES FOR DISBURSEMENTS, PUBLIC DEPOSITORIES, AND
DESIGNATED NEWSPAPER FOR LEGAL NOTICES**

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

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

WHEREAS, the Administration Policy for Internal Controls states that check withdrawals from Village accounts other than those transferring funds from one Village account to another Village account require two signatures being that of the Village President and Clerk/Treasurer or, in the absence of the Village President, being the Chairperson the Personnel and Finance Committee and in the absence of the Clerk/Treasurer, being the Deputy Clerk/Treasurer; and

WHEREAS, pursuant to §34.05 Wis. Stats., the following are designated as official public depositories for all funds for the Village of Johnson Creek as listed in the Administration Policy for Internal Controls: Associated Trust (debt); Badger Bank; Bank of Lake Mills; Bank First (EMS billing funds); Local Government Investment Pool (LGIP); Premier Bank; and the US Department of the Treasury; and,

WHEREAS, the designated newspaper for publication of notices as required by State of Wisconsin Statutes and Village of Johnson Creek Municipal Code as listed in the Administration Policy for Internal Controls is the Watertown Daily Times; and

NOW, THEREFORE, BE IT RESOLVED, the Board of Trustees of the Village of Johnson Creek hereby approves the Administration Policy for Internal Controls 2024-2025, which also includes the designation of public depositories, designation of authorized signatures for disbursements, and designation of a newspaper for legal notices as described above.

BE IT FURTHER RESOLVED that the Village Administrator and Village Clerk/Treasurer have the authority to effectuate this resolution.

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Johnson Creek, Jefferson County, Wisconsin this 16th day of April, 2024.

Vote	Yes	No
Swisher, John L.		
Deppe, Bev		
Freimund, Rooney		
Rousayne, David		
Saindon, Mike		
Semo, Tim		
Vacant		
Total		

John L. Swisher, Village President

ATTEST:

Elissa Friedl, Village Clerk/Treasurer



Administration Policy Internal Controls 2024-2025

Introduction

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, and the Village President is elected in odd-numbered years.

Organization

The fiscal year of the Village of Johnson Creek is January 1 through December 31. The Village Board of Trustees (hereafter referred to as "Village Board") 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 Clerk/Treasurer. Public notice of the meeting is posted at the main entrance of Village Hall. All meeting notices and attachments shall also be posted on the Village web site: johnsoncreek-wi.us. Public notice of the meeting is also sent to the Watertown Daily Times.

Standing Committees

Committee of the Whole shall be comprised of the Village President and Trustees. Committee of the Whole may address any issue, topic, or subject that a standing committee has authority to address, unless otherwise prohibited. Any committee recommendations may be forwarded to the Committee of the Whole for recommendation to the Village Board. Committee of the Whole shall meet, as needed, on the second Monday of each month at 5:30 p.m. or immediately following the Plan Commission.

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 public safety and/or general welfare of the public. Protection and Welfare Committee shall meet as needed.

Improvements and Services Committee shall be responsible for all recommendations of policy which affect 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 authority provided to 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.

Personnel and Finance Committee shall be responsible for all recommendations of policy which affect personnel, including review of the personnel policy manual; internal controls policy; table of organization of departments, including the review of job descriptions; and any other policy or actions affecting personnel. The Personnel and Finance Committee shall also be responsible for finance including 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. The Personnel and Finance Committee shall meet as needed.

Plan Commission shall make and adopt a comprehensive 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 plan or carry any part or subject matter into greater detail. The comprehensive 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, on the second Monday of each month at 5:00 p.m.

Expanding Village Boundaries

As needs arise, the Village will consider petitions for annexations and pre-annexations. The Village Board establishes the annexation and pre-annexation fees.

Property Assessment and Property Taxes

State of Wisconsin 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.

The property tax levy is determined within the budget process as defined in Chapter 15 of the Village Code or Ordinances and this internal controls policy. The tax levy shall be prepared by the Clerk/Treasurer and Village Administrator, to be presented at public hearing, reviewed, and approved by the Village Board in conjunction with adoption of the Village budget as described in the next section.

Budget Process

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

- The Administrator's draft budget shall be presented to Committee of the Whole on September 9, 2024.
- The Committee of the Whole shall continue to receive draft budget updates as necessary prior to October 14, 2024, when the Administrator will provide the proposed 2025 budget at a special meeting of the Village Board.
- The Village shall hold an annual budget review meeting with all parties to the Johnson Creek Fire-EMS contract no later than September 15, 2024. A copy of the proposed Johnson Creek Fire-EMS Department budget shall be mailed or e-mailed to all parties to the Johnson Creek Fire-EMS contract at least 15 days prior to the budget review meeting. The Village shall approve the budget of capital and operating costs for the Johnson Creek Fire-EMS Department no later than November 1, 2024, and provide information regarding net operating cost to be allocated in 2025 to each party to the contract.
- The Administrator and Clerk/Treasurer staff shall gather necessary data from the State of Wisconsin and its various departments, or provide a best estimate if data is unavailable, to provide a Village tax mill rate prior to final adoption of the budget.
- The Village Board's proposed budget shall be presented at a public hearing, at least fifteen (15) days after being published, at a special meeting of the Village Board on November 11, 2024; or if necessary, at the Village Board meeting held on November 25, 2024.
- The Village Board shall review the budget and make any necessary changes on a quarterly basis, or as needed.

Fund Accounting

The Village Board has established the following funds for accounting purposes:

General Fund

Revenue: property and other taxes, special assessments, intergovernmental revenues (including state aid), regulation and compliance revenue (licenses/permits), fines and penalties, public charges for services, miscellaneous revenue, and interest.

Expenses: all costs for operation and maintenance of the Village.

Water Fund

Revenue: water usage income, public and private fire protection system income, penalties, interest, and rental income.

Expenses: all costs for the operation and maintenance of the Water Department.

Sewer Fund

Revenue: sewer usage income, penalties, and interest.

Expenses: all costs for the operation and maintenance of the Sewer Department.

Tax Incremental Financing District #4

Revenue: tax increment and interest income.

Expenses: all costs related to administration and development of properties within TID #4.

Library

Revenue: property taxes, county aid, fees, grants, donations, and interest income.

Expenses: all costs for the operation and maintenance of the Johnson Creek Public Library.

Room Tax

Revenue: room tax and interest income.

Expenses: all costs for support and promotion of tourism activities.

Fire-EMS

Revenue: property taxes, intergovernmental revenues, public charges for services (EMS and fire calls), intergovernmental charges for services (town contracts), miscellaneous revenues, and interest.

Expenses: all costs for the operation and maintenance of the Fire and EMS Department.

Capital Projects/Capital Outlay

Revenue: bond proceeds, capital grants, sale of capital assets, miscellaneous revenue, and interest.

Expenses: capital projects and purchasing capital assets.

Fund Balance Policy

The Village Board recognizes the need to maintain an operating reserve in the General Fund for the following purposes:

- Hold adequate working capital to meet cash flow needs during the fiscal year.
- Reduce the need for short-term borrowing.
- Serve as a safeguard for unanticipated Village expenditures.

Any excess of revenues and other financing sources over expenditures and other financing uses at the end of the fiscal year will be added to the fund balance. The Village will work to achieve and maintain an unreserved balance in the General Fund to provide for unanticipated expense of non-recurring nature. It is the goal of the Village to achieve and maintain a General Fund unassigned fund balance at a minimum of 25% of the ensuing year's budgeted General Fund expenditures. It shall be used for working capital, to help cover revenue shortfalls, unanticipated emergency expenditures, stabilize the tax rate, and provide liquidity.

The Village's long-term goal for fund balance is to achieve and then maintain a General Fund balance that would alleviate the need to borrow short-term for operational cash flow needs. The General Fund balance shall not be used for recurring costs in the operating budget.

Governmental fund balance amounts will be reported in conformance with generally accepted accounting principles and shall be reclassified not less than at the end of each fiscal year for general purpose financial statements as follows:

Non-Spendable Fund Balance: The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance: The restricted fund balance classification shall be reported when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or law or regulations of other governments or, (b) imposed by law through constitutional provision or enabling legislation.

Committed Fund Balance: The committed fund balance classification are amounts which are subject to limitation the government imposes upon itself at its highest level of decision-making, and that remain binding unless removed in the same manner.

Assigned Fund Balance: The assigned fund balance classification reflects amounts that meet neither the restricted nor committed classification for which the Village Board has delegated the authority to assign amounts for specific purposes. The Village Board authorizes and directs the Village Administrator, or designee, to assign the fund balance, subject to Village Board approval, to the extent such assignment does not create a negative unassigned fund balance. Monies set aside for carryover appropriations, compensated absences, retirement obligations, and contingencies are examples to be included in the assigned category.

Unassigned Fund Balance: The unassigned fund balance classification is the residual classification for the General Fund. The total fund balances less amounts categorized as non-spendable, restricted, committed, and assigned equals unassigned fund balance. The General Fund is the only fund that should report a positive unassigned fund balance amount. It is also where negative residual amounts for all other governmental funds would be reported. An amount in excess of 30% is to be considered for assignment. The assignments of fund balance should follow the procedures above. Any undefined assignments should be considered assigned for capital projects and equipment.

Long-Term Borrowing

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

Depository Institutions

Depository institutions are to be established at the annual meeting of the Village Board. Adoption of this policy establishes current depositories as follows:

- Associated Trust (Debt)
- Badger Bank
- Bank of Lake Mills
- Bank First (EMS billing funds)
- Local Government Investment Pool (LGIP)
- Premier Bank
- United States Department of the Treasury

All deposits, without limit, must be secured by federal or state law, or collateralized with securities guaranteed by the full faith and credit of the United States of America. The Clerk/Treasurer and/or Deputy Clerk/Treasurer, in conjunction with the Village President, shall open, close, and maintain accounts including checking, money market, and certificates of deposit at depository institutions approved by the Village Board.

Receipts and Bank Deposits

Incoming mail is received by the Administrative Assistant or part-time Utility Clerk and is dated, stamped, and distributed to proper personnel. General and accounting correspondence (excluding bank

statements) is opened, reviewed, and recorded by the Administrative Assistant or part-time Utility Clerk. If bank statements and bank correspondence are received by mail, they are given to the Clerk/Treasurer unopened. Bank statements not received by mail are obtained online via online account access by the Clerk/Treasurer. The Clerk/Treasurer or Deputy Clerk/Treasurer then reconciles the bank accounts.

Customer payments received at the counter are provided with a receipt. All checks received are immediately stamped "for deposit only." The Deputy Clerk/Treasurer directs deposits daily to ensure the same person receiving payments and preparing the deposit is not the same person making the deposit. The Clerk/Treasurer is notified when a deposit is prepared and makes the deposit at the bank. Items returned from a deposit for insufficient funds or other reasons are returned by the financial institution to the Clerk/Treasurer. Information regarding the returned payment is reported to the Deputy Clerk/Treasurer for collection.

Petty Cash

The maximum amount of cash in petty cash at any one time is \$100. All disbursements from petty cash are replaced with a paid receipt. To replenish petty cash, a check 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, Deputy Clerk/Treasurer, or Department Head. The Village Board reviews disbursements of petty cash at the monthly meeting, if any.

In addition to petty cash for small purchases, the following departments may maintain a cash drawer for making change for customer transactions:

- Village Hall: two drawers containing \$100 each.
- Library: one drawer containing \$100.
- Police Department: one drawer containing \$100.

Purchasing Policy

The purpose of this policy is to provide a procedure to be followed by the Village Board and Village employees when purchasing materials, supplies, equipment, or other personal property, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity. The objectives of the purchasing policy are:

- To ensure materials, equipment, and services are purchased at the lowest prices consistent with quality and performance.
- To provide adequate controls over Village expenditures and financial commitments with proper documentation.
- To obtain quality goods required by Village departments and ensure these goods are at the place and time needed.
- To provide a standardized system of purchasing for use by all Village departments.

Purchasing Items Not Covered by Wis. Stats. §62.15 or §66.0901

Budgeted Purchases up to \$2,000

If the estimated price of an item or purchase is \$2,000 or less and is budgeted, the appropriate Department Head is authorized to make such purchase after considering pricing and the needs of the Department. The Department Head shall sign or initial the invoice prior to presenting it to the Clerk/Treasurer for payment.

Budgeted Purchases over \$2,000 but less than \$10,000

If the estimated price of an item or purchase is over \$2,000, but less than \$10,000, and is budgeted, the Department Head shall make every effort to solicit multiple quotations or estimates. The quotations or estimates, or reason that a sole source purchase is necessary, shall be presented to the Village Administrator with the Department Head's recommendation. The Department Head shall prepare a purchase order for the Village Administrator to sign authorizing

the purchase. The signed purchase order shall be attached to the invoice prior to presenting it to the Clerk/Treasurer for payment.

Budgeted Purchases of \$10,000 or more

If the estimated price of an item or purchase is over \$10,000, the Village Board must approve the purchase. Three quotations or estimates shall be presented to the Village Board for consideration. If it is not possible to obtain three quotations or estimates, the Department Head shall prepare a memorandum to the Village Board describing the reason that a sole source purchase is necessary or describing efforts made to obtain multiple quotations or estimates.

Purchases in excess of Budget

Purchases exceeding any budget item shall be approved by the Village Board before acceptance of any quotation or purchase order.

Disbursements

Checks are printed 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 for approval prior to payment. Any invoice, bill, or receipt requiring payment prior to the next meeting of the Village Board shall require approval of the Village Administrator with payment reported to the Village Board at the next regular meeting. Billing of contracted services is reviewed by the Clerk/Treasurer and approved by the Administrator prior to submittal to the Village Board for approval. All spoiled checks are marked voided and retained by the Clerk/Treasurer for review.

Accounts payable reports are prepared by the Administrative Assistant and submitted to the Clerk/Treasurer. The Clerk/Treasurer submits cash balances and accounts payable reports to the Village Board at regular meetings or whenever needed.

Cash disbursements, other than those transferring funds from one Village account to another Village account, require two signatures. Disbursements are made by prenumbered checks and signed by the Village President and the Clerk/Treasurer. In the absence of the Village President, the signature of the Chairperson of Personnel and Finance may be used and in the absence of the Clerk/Treasurer, the signature of the Deputy Clerk/Treasurer may be used. All blank check stock is stored in the vault in the Clerk/Treasurer's office.

Use of Credit Cards

The Village of Johnson Creek shall issue credit cards to authorized credit card users. The Administrative Assistant shall maintain a list of authorized credit card users as well as names of applicable credit card companies. Credit cards shall have a maximum limit of \$2,000, except for the Public Works Director, whose credit limit shall be \$5,000, and the Village Administrator and Clerk/Treasurer, whose credit limits shall not exceed \$10,000. Receipts for credit card purchases must be submitted to the Administrative Assistant or Clerk/Treasurer on the same day of the purchase or as soon as possible thereafter. Credit card purchases shall not exceed the credit limit prior to Village Board approval of all purchases.

Discounts and Local Merchants

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

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

Public Works Contracts

The purpose of this policy is to establish a procedure to be followed for the solicitation and award of a public works contract. The term "public works contract" means a contract for the construction, execution,

repair, remodeling, or improvement of a public work or building. All public works contracts shall require approval of the Village Board.

All public works contracts, the estimated cost of which exceeds \$25,000, shall be let by contract to the lowest responsible bidder in accordance with the provisions of Wis. Stats. §66.0901. All public works contracts, the estimated cost of which exceeds \$5,000, but not greater than \$25,000, shall be awarded by the Village Board. The Village Board shall approve plans and specifications for public works contracts, and where appropriate, any form contract to be required of a proposed bidder. After approval of plans and specifications, notice soliciting public works contract bids shall be published as a Class 1 Notice under Chapter 985, Wis. Stats.

Change orders to public works contracts that have been properly bid and formally awarded must be approved by the Village Board unless authority is otherwise delegated by the Village Board on a project-by-project basis. Payment requests within the approved contract amount, including any approved change orders, may be fulfilled if recommended for payment by the Village Engineer.

Exception as to Public Emergency

The procedure for the solicitation and award of public works contracts shall not apply to the repair and reconstruction of public facilities when damaged or threatened damage creates an emergency, as determined by resolution of the Village Board. Whenever the Village Board determines by majority vote at a regular or special meeting that an emergency no longer exists, this exception shall no longer apply, and the established procedure shall be followed.

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 or any member of the Village employee's immediate family has a financial interest in the procurement contract; or any other person, business, 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.

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 consult with the Village Administrator to determine an estimated value of the item(s), and to determine whether any other Village department needs such property. All transfers of items from one department to another must be approved by the Administrator and reported to the Clerk/Treasurer for audit purposes.

For items not suitable for transfer to another department, the Village Administrator and Clerk/Treasurer shall determine whether the item is considered a capital asset for audit purposes. These are generally considered to be items with an initial cost exceeding \$5,000 and a useful life of more than two years, and all buildings and land regardless of initial cost. Items that are not considered capital assets may be disposed of with written approval of the Village Administrator. The manner of disposition shall be public sale by soliciting bid offers from the public, offering the item at the highest competitive price via public auction, or offering to the public for a specified price established by appraisal, blue book value, or other similar means. Items with an original cost in excess of \$5,000, and any buildings or land regardless of initial cost, require Village Board approval prior to sale or disposal, even if the item is broken or damaged.

Proceeds from the sale of Village items, including any recycling proceeds, are to be forwarded to the Clerk/Treasurer immediately. Revenue from such sales is to be deposited in the Capital Projects Fund unless the items were originally purchased by a proprietary or special revenue fund.

Sewer and Water Billing

The Village bills customers for water and sewer usage based on monthly metered water usage as determined by the Public Service Commission. The Deputy Clerk/Treasurer or designee bills metered water users monthly. Receipts collected are deposited in a segregated fund.

Water users are notified of large discrepancies in monthly usage to detect leaks. Adjustments are approved in accordance with the Leak Adjustment Policy.

Employees and Payroll

The Personnel 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. The Personnel 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. The Personnel Officer shall also be responsible for administrative direction and coordination of all employees of the Village according to the established organizational procedures.

Personnel files are maintained by the Clerk/Treasurer for each employee and shall contain: employment application and documentation gained while investigating employee for a position; a copy of a driver's license for those operating vehicles or equipment; date employed; pay rate; authorizations for payroll deductions; earnings records; evaluations; tax withholding forms; I-9 form; and a listing of information given to employees (insurance booklets, deferred compensation brochures, etc.). Employees may review personnel files upon written request.

The Village Board reviews wages annually. Administrator recommendations are submitted to the Village Board and the Village Board approves wages and compensation annually by resolution for the fiscal year beginning January 1.

Pay periods are two weeks ending with the last shift on Saturday night for all employees except volunteer firefighters who are paid quarterly. The pay date for bi-weekly employees is Friday following the end of the pay period. If a holiday falls on a pay date, the pay date shall be the day preceding the holiday. Fire volunteers will be paid at the next regularly scheduled bi-weekly pay date following the end of the quarter.

Police (part-time), Public Works, and Utility hourly employees use a timecard with a time clock. Timecards are reviewed and initialed by Department Heads and submitted to the Administrative Assistant to be processed. The Village Administrator approves all Department Head time sheets prior to processing.

All overtime is approved by the Department Head and reported to the Village Administrator. Sick leave and vacation are approved in accordance with the Personnel Policy Manual.

Payroll is paid via direct deposit excepting special circumstances. Payroll checks or direct deposit files are prepared by the Deputy Clerk/Treasurer or Clerk/Treasurer. Payroll taxes are withheld and submitted according to law. Miscellaneous withholding amounts are deposited per agreements (deferred compensation, garnishments, insurance coverage, etc.). Monthly, quarterly, and annual reports and W2s are prepared by the Deputy Clerk/Treasurer or Clerk/Treasurer.

Clerk/Treasurer Functions

The Clerk/Treasurer and/or Deputy Clerk/Treasurer shall deposit all checks, cash receipts, and electronic funds transfers into the appropriate fund. The Clerk/Treasurer and Deputy Clerk/Treasurer shall record all deposits in the general ledger. Money shall not be collected, deposited, and recorded by the same individual. All miscellaneous transactions are posted to the general ledger by the Clerk/Treasurer or Deputy Clerk/Treasurer (i.e., interest, bank charges).

Bank statement reconciliation shall be completed by either the Clerk/Treasurer or Deputy Clerk/Treasurer. All statements and correspondence from the banks are obtained via online account access by the Clerk/Treasurer or are received by the Clerk/Treasurer from the Administrative Assistant or part-time Utility Clerk unopened. All bank statements are reconciled against the balance sheet on a monthly basis. All checks outstanding for a period of six 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 by resolution and are written off.

The Clerk/Treasurer and/or Deputy Clerk/Treasurer prepare and present a cash balance report for all funds and banking institutions. The Village Board approves depositories for each fiscal year at the annual meeting. Additional depositories may be assigned by Village Board resolution, as necessary. The Clerk/Treasurer and/or Deputy Clerk/Treasurer makes the investments. All certificates of deposit are kept in the Village's vault.

The Village Board directs the Clerk/Treasurer and/or Deputy Clerk/Treasurer to be responsible for the payment of all interest and principal on outstanding loans or bonds and associated charges. All letters of credit received are kept with the project file in the Clerk/Treasurer's office. The 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 Village Board.

Any function of the Clerk/Treasurer and/or Deputy Clerk/Treasurer is reviewed by Village staff other than the Clerk/Treasurer or Deputy Clerk/Treasurer providing the function. The bond for the Clerk/Treasurer and Deputy Clerk/Treasurer is \$20,000 and the insurance policy for employee dishonesty is \$100,000.

VILLAGE OF JOHNSON CREEK,

BY:

John L. Swisher, Village President

ATTEST:

Elissa Friedl, Clerk/Treasurer