



Village of Johnson Creek

Annual Village Board Meeting Agenda

Tuesday, April 19, 2022
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 Appointment	
A. 2022-2023 Committee -Board List	2 - 3
6. Approval of Appointments to Advisory Boards, Committees and Commissions	
7. Certification of Code of Ethics Wisconsin Statutes §§ 19.59(1)(a)(b)(c)(d)	
A. Codes of Ethics for Local Government Officials	4
8. Resolution	
A. Resolution 25-22 Authorizing Signatures on Disbursements 25-22 Authorizing Signatures on Disbursements	5
B. Resolution 26-22 Designation of Public Depositories 26-22 Designating Public Depositories	6
C. Resolution 27-22 Designation of Newspaper for Legal Notices - Watertown Daily Times 27-22 Designation of Newspaper for Legal Notices - Watertown Daily Times	7
D. Resolution 28-22 Administration Policy - Internal Controls - 2022-2023 28-22 Administration Policy Internal Controls 2022-2023	8 - 18
9. Initial Meeting of Committees immediately following the Annual Meeting	
10. League of Wisconsin Municipalities	
11. Upcoming Meetings:	
A. Village Board - April 25, 2022 - 5:30 p.m.	
B. Plan Commission –April 25, 2022 - 5:00 p.m.	
C. Committee of the Whole -May 9, 2022 - 5:30 p.m.	
12. 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:	

POSITION	TERM	EXPIRES	NAME
Village Board, 4th Mondays at 5:30 p.m.			
President	2 yr	April'2023	John L. Swisher
Trustee	2 yr	April'2024	Norbert Idzikowski
Trustee	2 yr	April'2024	David Rousayne
Trustee	2 yr	April'2023	Tim Semo
Trustee	2 yr	April'2023	Bev Deppe
Trustee	2 yr	April'2023	Mike Saindon
Trustee	2 yr	April'2024	Rooney Freimund
Village Offices			
Administrator		Appointed	Brad Calder
Clerk - Treasurer		Appointed	Susan Caine
Deputy Clerk-Treasu		Appointed	Rachael Smith
Attorney	3 yrs	April 17, 2023	Michael Van Kleunen (Cramer, Multhauf & Hammess, LLP)
Assessor	2yr	July, 2023	Associated Appraisal
Building Inspector			Archie Stigney
Engineer			Stantec - Kevin Kimmes
Planner	2 yr.	April, 2021	Vandewalle & Assoc. -Sonja Kruesel / Mike Slavney
Auditor		Audits 2019-2020	Johnson Block, Kevin Krynsinski
Improvement & Services, 1st Wednesday at 6:00 p.m.			
Member	1 yr	April'2023	Norbert Idzikowski
Member	1 yr	April'2023	Mike Saindon
Member	1 yr	April'2023	Bev Deppe
President (Alt)	1 yr	April'2023	John L. Swisher
Personnel & Finance, 1st Thursday 6:00 p.m. - Chair of P&F is also on Board of Review			
Member	1 yr	April'2023	David Rousayne
Member	1 yr	April'2023	Mike Saindon
Member	1 yr	April'2023	Rooney Freimund
President (Alt)	1 yr	April'2023	John L. Swisher
Protection & Welfare, 1st Tuesday 6:00 p.m.			
Member	1 yr	April'2023	Tim Semo
Member	1 yr	April'2023	Bev Deppe
Member	1 yr	April'2023	Norbert Idzikowski
President (Alt)	1 yr	April'2023	John L. Swisher
Plan Commission, 2nd Monday 5:00 p.m.			
Chair	2 yr	April'2023	John L. Swisher
Trustee	1 yr	April'2023	Rooney Freimund
Member	3 yr	May'2023	David Armstrong
Member	3 yr	May'2023	Sally Albertz
Member	3 yr	May'2024	CJ O'Neil
Member	3 yr	May'2025	Nick Ansay
Member	3 yr	May'2025	Scott Thomas
Board of Review, Meets within 30 days from 2nd Tue in May, may adjourn until completion of Assessment Roll			
President	2 yr	May' 2023	John Swisher
Citizen	2 yr	May' 2024	Nick Ansay
Personnel Chair	1 yr	April'2023	TBA
Citizen	2 yr	May '2023	Tisha Morgan
Citizen	2 yr	May' 2023	Ray Schumacher
Alternate	2 yr	May' 2024	CJ O'Neil
Community Development Authority (First Monday of January and July to Vice-Chair, Treas & Sec. per bylaws, and			
Member - Chair	4 yr	Oct.'2024	Jim Braunschweig
Member	4 yr	Oct.'2025	Scott Thomas
Member	4 yr	Oct.'2024	Andy Flint
Member - Vice-Chair	4 yr	Oct.'2023	Lyle Klockow
Member - Secretary	4 yr	Oct.'2025	Michael Chial
VB Rep Exp Odd Yr.	2 yr	May'2023	Bev Deppe
VB Rep Exp Even Yr	2 yr	May'2024	Tim Semo

Executive Director

Village Administrator

Library Board, meets third Wednesday - no pay

School	3 yr	July'2021	Melissa Christian
Resident	3 yr	May'2025	Amy Robb
Resident	3 yr	May'2025	Cyndi Braunschweig
Township	3 yr	May'2023	Richard Moulding
Trustee	1yr	May'2023	Bev Deppe

Police and Fire-EMS Commissioners, Annual meeting in May to appoint Pres, VP & Sec., otherwise meets as

Member	5 yr	May'2026	Michael Jordan
Member	5 yr	May'2027	Bill Brase
Member	5 yr	May'2025	Michael Garvey
Member	5 yr	May'2024	Matt Wood
Member	5 yr	May'2023	Scott Morgan

Attorney Al Larson - Levi, Bender & Assoc.

Recreation Committee - Resolution 98-14 amended was 32-08

School Member	1yr	April'2022	
School Member	1yr	April'2022	
Village Trustee	1yr	April'2023	Norbert Idzikowski
Village Trustee	1yr	April'2023	Tim Semo
School Admin			

Non-voting member-
appointed by
committee Appt. each yr committee must appoint

Tourism and Promotion Commission - Ordinance 10-15 [and 15-18(J)(1)]

	2 Year	12/31/2022	Rooney Freimund
	2 Year	12/31/2023	David Rousayne
	2 Year	12/31/2023	Sally Albertz
	2 Year	12/31/2022	Mike Saindon
Lodging Owner	1 Year	12/31/2021	Erik Unmuth - Vice President Minkin Management
ex-officio/Chair			John L. Swisher, President - ex-officio
Director of Tourism			Katie Newcomb

Zoning Board of Appeals, Meets as needed, per ordinance they do not get paid, need 3 members present -

Citizen	3 yr	May'2024	Nick Ansay, Chair
Citizen	3 yr	May'2023	Jim Braunschweig
Citizen	3 yr	May'2024	Sally Albertz
Citizen	3 yr	May'2025	Peter Hartz
Citizen	3 yr	May'2023	Scott Thomas
1st Alternate	1 yr	May'2023	CJ O'Neil
2nd Alternate	1 yr	May'2023	Butch Klug

OFFICIAL NEWSPAPER - None, NEWSPAPER FOR LEGAL PUBLICATIONS - Watertown Daily Times

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 25-22

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 requires only the signature of the Clerk-Treasurer or in his/her absence the Deputy Clerk-Treasurer,

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

PASSED AND ADOPTED by the Village Board of the Village of Johnson Creek this 19th day of April 2022.

John L. Swisher, Village President

ATTEST:

Susan L. Caine, Village Clerk/Treasurer

STATE OF WISCONSIN VILLAGE OF JOHNSON CREEK JEFFERSON COUNTY
RESOLUTION 26-22

DESIGNATION OF PUBLIC DEPOSITORIES

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. Associated Bank
2. Associated Trust (Debt)
3. Badger Bank
4. Bank of Lake Mills
5. BMO Harris
6. Chase Bank
7. County City Credit Union
8. FirstMerit Bank (Prev. Citizens Bank)
9. Fort Community Credit Union
10. Greenwood’s State Bank
11. Hometown Bank (LifeQuest)
12. Ixonia State Bank
13. Johnson Bank
14. Landmark Credit Union
15. Local Government Investment Pool
16. Partnership Bank (Prev. Town and Country Bank)
17. Premier Bank
18. State Bank of Reeseville
19. Summit Credit Union
20. United States Department of the Treasury

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 19th day of April 2022.

ATTEST:

John L. Swisher, Village President

Susan L. Caine, Village Clerk/Treasurer

STATE OF WISCONSIN

VILLAGE OF JOHNSON CREEK

JEFFERSON COUNTY

RESOLUTION 27-22

**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 18, 2023, and

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

PASSED AND ADOPTED by the Village Board of the Village of Johnson Creek this 19th day of April, 2022.

John L. Swisher, Village President

ATTEST:

Susan L. Caine, Village Clerk/Treasurer

STATE OF WISCONSIN VILLAGE OF JOHNSON CREEK JEFFERSON COUNTY

RESOLUTION 28-22

ADMINISTRATION POLICY
INTERNAL CONTROLS
2022-2023

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 – 2022-2023, 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 19th day of April 2022.

John L. Swisher, Village President

ATTEST:

Susan L. Caine, Village Clerk/Treasurer

Administration Policy
Internal Controls – 2021/2022

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. 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. The COW 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 COW for recommendation to the Village Board. The COW shall meet, as needed, or 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. **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 second Monday of each month at 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. Associated Bank
 2. Associated Trust (Debt)
 3. Badger Bank
 4. Bank of Lake Mills
 5. BMO Harris
 6. Chase Bank
 7. County City Credit Union
 8. FirstMerit Bank (Prev. Citizens Bank)
 9. Fort Community Credit Union
 10. Greenwood's State Bank
 11. Hometown Bank (LifeQuest)
 12. Ixonia State Bank
 13. Johnson Bank
 14. Landmark Credit Union
 15. Local Government Investment Pool
 16. Partnership Bank (Prev. Town and Country Bank)
 17. Premier Bank
 18. State Bank of Reeseville
 19. Summit Credit Union
 20. 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 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 Committee of the Whole on September 12th, 2022 at 5:30 p.m.
2. The Committee of the Whole shall continue to meet as necessary to provide a tentative 2023 budget to the Village Board of Trustees by October 10th, 2022.
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, 2022.
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 28th, 2022 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 a procedure to be followed by the Village Board or 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.

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 involving an estimated or actual cost in the amount of \$10,000 or more, shall require not less than three (3) written quotes which shall be submitted to the Village Board, under seal. The quotes shall be opened and disclosed to the public at a Village Board meeting, and award of any contract for the purchase of materials, supplies, equipment, or other personal property described in the quote shall be approved by the Village Board.
2. All purchases \$7,500 - \$10,000 are based not less than three (3) written quotes with department head recommendation on Village Purchase Order and Village Administrator granting final approval. All purchases from a sole supplier require Village Administrator approval.
3. All purchases \$1,000 - \$7,499 require not less than two (2) written quotes with department recommendation on Village Purchase Order and Village Administrator granting final approval. All purchases from a sole supplier require Village 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 item shall be approved by the Village Board of Trustees before acceptance any quote or purchase order.
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.

PUBLIC WORKS CONTRACTS:

PURPOSE:

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.

PROCEDURE:

1. 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. Stat. § 66.0901.
2. All public works contracts, the estimated cost of which exceeds \$5,000 but is not greater than \$25,000, shall be awarded by the Village Board based on sealed bids. The Village Board shall approve plans and specifications, and where appropriate, any form contract to be required of a proposed bidder, and after approval of those plans and specifications, and where appropriate form contract, notice soliciting public works contract bids shall be published as a Class 1 Notice under Chapter 985, Wis. Stats.
3. Public works contracts, the estimated cost of which is \$5,000 or less, shall be awarded by the Village Board based upon sealed bids. The Village Board may, but is not required, to approve plans and specifications before soliciting sealed bids from perspective bidders.

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.

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, except for the Department of Public Works Director, whose credit limit will be \$5,000 and the Village

Administrator, whose credit limit shall not exceed \$10,000. 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 is 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 timecard with a time clock.

5. Timecards 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. 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 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 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 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. Any customer payment received at the counter is 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 daily 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, 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 Bond for the Clerk-Treasurer and Deputy Clerk-Treasurer is—\$20,000 and Employee Dishonesty Policy is \$100,000.

FUND BALANCE:

The “Village” 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 expenditures of the Village.

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 then maintain an unreserved balance in the General Fund to provide for unanticipated expense of a 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 ensuring year’s budgeted General Fund expenditures. It shall be used for either 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 laws or regulations of other governments or (b) imposed by law through constitutional provisions 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 for which the Village Board has delegated the authority to assign amount 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 some of the 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 nonspendable, 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.

CLERK/TREASURER’S FUNCTIONS:

1. The Clerk-Treasurer and/or Deputy Clerk-Treasurer deposit all checks, cash receipts and electronic fund transfers 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 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 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 28th, 2022 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 19th day of April, 2022.

VILLAGE OF JOHNSON CREEK,

BY: _____
John L. Swisher, Village President

ATTEST

Susan L. Caine, Village Clerk/Treasurer