

AGENDA
Eau Claire County
Committee on Finance & Budget
Monday, January 4, 2021
4:30 p.m.
Webex Conference Call

Public Access:
Dial in Number: 415.655.0001
Access Code: 145 085 8600

Notice Regarding Public Comment: Members of the public wishing to make comments must email Amy Weiss at amy.weiss@co.eau-claire.wi.us at least 30 minutes prior to the start of the meeting. You will be called on during the Public Comment session to make your comments.

1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. Opinion from Corporation Counsel Regarding Intersection of State Statute and County Code / Discussion
5. Review of Tax Receipts / Discussion – Action
 - a. Sales Tax Collections YTD 2020
 - b. Property Tax Collections YTD for 2021
6. Purchasing Card Policy Review / Discussion – Action
7. Initial Review/Determination of Code Section 2.70 County Purchasing Code / Discussion – Action
8. Procedure for Removing Positions from the Bridge Plan / Discussion – Action
9. Initial Discussion for 2021 Borrowing / Discussion
10. Review of Meeting Minutes / Discussion – Action
11. Next Meeting and Agenda Items / Discussion
12. Adjourn

Prepared by: Amy Weiss

Please note: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through sign language, interpreters or other auxiliary aids. For additional information or to request the service, contact the County ADA Coordinator at 715-839-6945 (FAX) 715-839-1669 or (TDD) 715-839-4735 or by writing to the ADA Coordinator, Human Resources Department, Eau Claire County Courthouse, 721 Oxford Ave., Eau Claire, Wisconsin 54703.

**Eau Claire County
Annual Sales Tax Collections**

Month	2018	2019	2020	Cumulative YTY Change
January	\$ 746,338	\$ 704,798	\$ 919,229	\$ 214,432
February	601,096	669,281	801,924	347,075
March	957,986	959,733	682,340	69,681
April	900,497	854,152	759,489	(24,982)
May	946,279	1,020,614	1,000,779	(44,816)
June	1,249,533	1,134,311	1,027,023	(152,105)
July	748,195	763,404	938,683	23,174
August	987,184	1,128,758	1,180,465	74,881
September	1,086,193	1,059,516	733,468	(251,167)
October	789,472	775,608	1,036,954	10,178
Total	\$ 9,012,773	\$ 9,070,176	\$ 9,080,355	

**Eau Claire County
Annual Sales Tax Collections**

Month	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
January	\$ 649,869	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229
February	602,909	563,535	532,904	689,925	843,563	882,113	628,528	601,096	669,281	801,924
March	561,038	783,032	834,428	852,142	864,937	659,845	914,348	957,986	959,733	682,340
April	797,429	741,448	606,312	641,812	719,623	933,154	883,529	900,497	854,152	759,489
May	567,787	549,895	783,189	856,800	854,993	880,459	803,003	946,279	1,020,614	1,000,779
June	707,990	872,811	924,281	935,972	835,827	819,172	893,219	1,249,533	1,134,311	1,027,023
July	751,169	783,644	655,631	764,686	1,031,180	946,348	1,108,995	748,195	763,404	938,683
August	616,376	785,490	823,653	1,004,488	957,996	817,003	829,756	987,184	1,128,758	1,180,465
September	804,241	788,958	805,689	725,272	753,988	906,726	984,452	1,086,193	1,059,516	733,468
October	705,976	669,856	655,379	830,917	968,167	901,132	933,541	789,472	775,608	1,036,954
November	630,916	799,401	872,360	934,158	868,976	662,535	652,721	950,828	1,071,365	
December	844,605	817,298	774,289	707,471	708,777	996,080	1,137,837	1,069,954	968,152	
Total	\$ 8,240,305	\$ 8,768,781	\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 11,109,693	\$ 9,080,355
Budgeted	\$ 7,675,000	\$ 7,800,000	\$ 8,060,000	\$ 8,586,000	\$ 8,950,000	\$ 9,280,000	\$ 9,600,000	\$ 10,100,000	\$ 10,849,216	\$ 10,850,960
Excess (Short)	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ (1,770,605)
	2011 Surplus	2012 Surplus	2013 Surplus	2014 Surplus	2015 Surplus	2016 Surplus	2017 Surplus	2018 Surplus	2019 Surplus	
Total County Taxable Sales	\$ 1,648,061,000	\$ 1,753,756,200	\$ 1,781,174,600	\$ 1,915,402,600	\$ 2,012,674,000	\$ 2,020,255,414	\$ 2,105,167,718	\$ 2,206,710,922	\$ 2,221,938,672	\$ 1,816,070,942
Yearly Average	\$ 686,692	\$ 730,732	\$ 742,156	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 925,808	\$ 908,035

Monthly amounts reflect sales tax earned. Payments received approx two months later.

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 764,597	\$ 746,338
February	\$ 716,588	\$ 669,281
March	\$ 834,851	\$ 914,348
April	\$ 866,164	\$ 883,529
May	\$ 930,227	\$ 946,279
June	\$ 1,024,652	\$ 1,027,023
July	\$ 901,125	\$ 938,683
August	\$ 988,633	\$ 987,184
September	\$ 954,071	\$ 984,452
October	\$ 887,341	\$ 901,132
November	\$ 834,362	\$ 806,681
December	\$ 1,043,006	\$ 1,033,017



EAU CLAIRE COUNTY PURCHASING CARD POLICY AND MANUAL

PURCHASING CARD PROGRAM POLICY

Policy Statement

Eau Claire County promotes best procurement practices that create administrative efficiencies, management control and customer satisfaction through a Purchasing Card program.

Guiding Principles

A. Administrative Efficiencies – The use of a Purchasing Card reduces workload and processing costs and can result in a significant reduction in the volume of purchase orders, invoices, and checks processed < \$2500. A Purchasing Card also enables the County to take advantage of sale prices for immediate orders. Another benefit to this system is there is a rebate on purchases made, which could result in significant savings.

B. Management Control – The Purchasing Card allows the County to capture critical accounting data and makes it easier to monitor and analyze purchases. The County's legal liability will be protected by establishing spending limits, developing internal controls and restricting Card use to approved vendors and items. Audits will be conducted by the Finance Department to ensure that policies and procedures are being followed such as purchase volumes, appropriate transactions, completion of documentation, as well as proper internal controls exist within the program.

C. Customer Satisfaction – Using a Purchasing Card is convenient and an easier way to make purchases. It allows employees to receive goods in a timelier fashion and allows the County to deal with vendors who do not accept purchase orders. In addition, a Purchasing Card provides greater flexibility in making emergency purchases and paying for travel expenses.

D. Use - County employees will use the Purchasing Card for official County business **ONLY** in accordance with County policy. Misuse of the card will subject Cardholder to disciplinary action in accordance with Eau Claire County, Wisconsin Policies and Procedures relating to disciplinary action and termination for cause. Individual department heads may establish spending limits up to \$5,000 per transaction. The Finance Director or his/her designated representative will determine general approved categories of goods. The County usage policies will apply to all County departments. Exceptions to the Purchasing Card Policy may be granted by the Finance Director or his/her designated representative.

Eligibility

Employees are eligible for a Purchasing Card as determined by your Department Manager or Supervisor and upon completion of training along with an annual review and acknowledgment of current posted policy.

**EAU CLAIRE COUNTY
PURCHASING CARD PROCEDURES**

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INTRODUCTION

The use of Purchasing Cards is established to provide the needed resources to the right department at the right time. Purchasing Cards can be used for purchases up to the approved individual card limit. The ability to acquire small dollar purchases with the Purchasing Card will streamline the acquisition process and provide Departments with a wider selection of vendors and quicker turnaround time.

The county awarded a contract for commercial credit card services to US Bank. The contract will provide commercial Purchasing Cards and associated services for county employees to make purchases/payments for official county business.

These procedures supplement the County's Purchasing Manual and any instructions distributed to the cardholder at the time the card is issued. In the event these procedures conflict with any instructions provided by the card issuer, these procedures take precedence.

Documentation and controls over the use of the Purchasing Cards have been designed to assure the safeguarding of County assets and to assure compliance with existing State and County policies and procedures. Overview of the policy manual prior to using the procurement card is mandatory for this program. Cardholders must also sign a written statement acknowledging that they understand the program procedures and responsibilities at the time the card is issued.

Purchasing Cards are the property of Eau Claire County. They are issued to individuals as selected by Department Managers. The card may only be used for county business. The individual's Department Manager/Supervisor can determine internal dollar limits and type of goods that can be acquired with each card in compliance with allowable usage established in this policy manual. The **CARDHOLDER** is the only person entitled to use the card. If a card is being used by any individual other than the person whose name is on the card, this is a violation and will be handled in accordance with County Personnel Policy. The card will then be subject to cancellation.

PURCHASING CARD REQUEST AND ISSUANCE

Purchasing Cards may be issued to authorized and designated individual employees who purchase authorized goods and services. Cards are issued for a pre-approved amount by the employee's Department Manager/Supervisor and the Purchasing Card Administrator per dollar limits in compliance with Eau Claire County Purchasing Card Policy and Procedures.

The Purchasing Card will have the employee's name, the County's tax-exempt number, and the expiration date embossed on the face of the card. The Purchasing Card issuer will not have individual cardholder information. No credit records, social security numbers, etc. of the cardholder are maintained.

All requests for new cards or changes to current cardholder accounts must be made by the Department Manager by submitting a completed and signed Purchasing Card Application to the Purchasing Card Administrator or an email stating why the account needs to be changed.

The cardholder will receive a copy of the Purchasing Card Policy and Procedures and an oral review of the program before he receives the card. When the Purchasing Card Administrator receives a Purchasing Card from the card issuer, the cardholder will be required to personally take receipt of the card and record the receipt date on the application form. The Purchasing Card Administrator will retain the original application.

CARD ACTIVATION

- **Please call the number on the card, 1-800-344-5696**
- **Follow the prompts**
- **When you are asked for the last four digits of your Social Security number enter 0000 (four zeros), since we are not using individual SS#'s.**
- **Address for all users: 721 Oxford Ave. Eau Claire, WI 54703**

(Also, the phone number you put on your application is what is registered with US Bank.)

***REGISTERING AS A USER (optional)**

Website to Access Online: <https://access.usbank.com>

Your organization is: ECC

Follow the on-line instructions, if you need help contact the Purchasing Card Administrator.

If you register on-line you will be able to see your transactions.

(The system can have an on-line approval process but at this time we are not using this feature).

ROLES AND RESPONSIBILITIES

Financial Institution

The bank or other financial institution that provides the Purchasing Card guarantees prompt payments to merchants who accept the card as payment in accordance with the contract.

Purchasing Card Administrator

- Processes card applications in accordance with the guidelines for small purchases
- Implements new card limits of \$500 per transaction and \$5,000 monthly limit.
- Implements higher daily/monthly limits as needed based on approval from Finance.
- Issues cards
- Terminates cards
- Serves as bank liaison
- Provides training
- Provides suggested procedures changes.

Department Manager or Assigned Supervisor

- Approves card applications for staff at his/her discretion.
- Recommends spending limits on individual cards in accordance with County policy and based on reasonable expected use.
- Supports secure practices and procedures in his/her Department
- Communicates change in user employment status to Purchasing Card Administrator immediately.

Department Program Coordinator

- Verifies and approves reconciled transactions, functions as central point of contact for the Department completes spreadsheet, forwards to Department Manager for approval
- Forwards signed packaged to Finance for payment
- Performs final reconciliation when cardholder leaves County employment
- Ensures cards of employees who leave County employment are canceled and returned to Finance.

Cardholder

- Adheres to approved card uses and all applicable policies and procedures
- When product options exist, must purchase the lowest cost item that meets the minimum required specifications.
- Notifies vendors at the point of purchase that purchases are **tax exempt**. Follows-up on transactions that were incorrectly charged sales tax to receive the appropriate credit.
- Reconciles transactions and disputes
- Provides Department Program Coordinator with all necessary documentation and/or receipts to process payments
- Verifies and documents quantity of goods and services received.
- Clearly documents purchase descriptions and properly assigns to appropriate purchase category during reconciliation.

Finance

- Verifies reconciled statements and reviews them for materiality
- Makes payments on time to the financial institution.

- Collects detailed description of purchased goods or services and justification of purchase along with any pre-authorization.
- Participates in trainings from US Bank.
- Approves higher daily and monthly limits as needed based on recommendations of expected use from Department Manager/Supervisor
- Approves use of card for certain services on a case-by-case basis
- Conducts monthly audits on transactions for allowable purchases as specified by County policy.
- Establish proper controls to analyze and monitor use of the cards to ensure all purchases comply with County Policy.
- Provides procedures changes.

INSTRUCTION

Prior to receiving a Purchasing Card, employees must be instructed on rules of the program for their level of responsibility. Card Administrator will conduct the orientation that provides information and basic instructions on how to use the card for cardholders and Department Program Coordinators.

All cardholders must sign an acknowledgement of instruction as part of the card application. Their signature acknowledges they understand the procedures and received materials they can utilize for future reference and understand the consequences associated with misuse of the card. The Purchasing Card Administrator will retain this document while the cardholder’s account remains active. The training program shall cover the following subject areas.

- Internal Procedures for using the credit card such as: budgeting for purchases, documenting purchases, reviewing the statement of account, reconciling invoices and handling disputes.
- Cardholder and Department Program Coordinator responsibilities.
- Contracting procedures and purchasing ethics such as determining price reasonableness, the prohibition against splitting requirements, checking for existing warranties and information on current term contracts and agreements already providing services to County customers that should not be duplicated.

LIMITS

Individual Transaction	\$500 limit per transaction (Department Manager or Supervisor may request a higher purchase limit based on department needs). Each request will be handled on an individual basis.
Monthly Limit	\$5,000 -- Departments can define lower limits or higher if appropriate and approved by card administrator.
Limit Adjustments	Individual and monthly p-card limits are to be determined based on reasonable expected use and actual historical usage. These limits will be reviewed every six (6) months

and adjustments made by Finance using the previous 18 months transactions.

Travel	Above limits for individual transaction, transactions per day and monthly amount apply. Exceptions to the above limits for travel can be granted by the Card Administrator. Employees can indicate their proposed travel limits on card application. (Example is Administrative person books travel for all department employees, which presents the need for a higher limit to accomplish)
Emergency	\$50,000 in declared emergency \$10,000 in an administrative emergency

An emergency is defined as:

- an officially declared state of emergency or
- a situation which would adversely affect the life, health or well-being of citizens or employees. Work stoppages, unforeseen conditions, rapid response actions, etc. qualify as emergencies if the conditions arise from unforeseen circumstances. Conditions which arise from a lack of planning on the part of employees do not qualify as an emergency.

ALLOWED AND PROHIBITED USES FOR PURCHASING CARDS

Allowed Uses

- Shipping Charges
- Office Supplies
- Food Supplies for community events (special event written approval as attached, which will accompany the receipt).
- Group meals are allowed where mandated such as Jury Duty. Meals for group training meetings are allowed with Department Head approval.
- Registration fees for training and seminars
- Travel Expenses when on County business such as: gasoline for rental cars, hotel charges, parking and airline tickets
- Operating Materials & Supplies
- Clothing, Equipment, or Devices for emergencies, such as for social services clients
- Emergency equipment repair
- Emergency clean up, such as after storms, etc.
- Maintenance and Printing Services and Supplies.
- Gift Cards or other Prepaid Cards for programs such as DEC (Drug Endangered Children) authorized in advance and carried-out through the established Eau Claire County Pre-Paid Card Program, which outlines program approval, documentation, and disbursement.
- Other services on a case-by-case basis with written approval in advance by Purchasing.

Prohibited Uses

- Individual meals and meals while traveling are not allowed. Travel meals shall be submitted on Travel & Expense form 513-A.

- When purchasing for Eau Claire County employees may not use personal membership cards, credit cards, club memberships, or other benefit cards where anyone other than the county will receive a cashback bonus, travel points, credits, future benefits and/or will receive any type of personal benefit from the Eau Claire County purchase transaction.
- **Any goods or services not specifically listed above in the Allowed Uses are to be considered prohibited purchases unless there is prior written approval from Purchasing.**

VIOLATIONS

Any abuse or misuse of the Purchasing Card may result in the privilege being suspended or revoked without notice. Violations will be handled in accordance with county personnel policy. The following actions are considered in violation:

- Attempting to make single item purchases that exceed limits. It is the responsibility of the ordering Department to ensure all "extra" charges such as freight or shipping and handling, set up, etc. are considered before a card transaction is made. A vendor's willingness to honor a transaction exceeding the limit does not authorize a Department to make such purchases.
- Purchases from vendors that create conflicts of interest, i.e.: companies owned by any County employee, etc.
- Multiple transactions to circumvent the pre-determined limits.
- Purchase of prohibited goods or services.
- Purchase, use, or distribution of gift cards or prepaid cards without proper authorization or documentation.
- Failure to produce proper documentation and receipts.
- Failure to properly report a lost or stolen card.
- Purchase of any item that is an unlawful expenditure in accordance with County regulations and policy.
- Failure to use correct Purchasing policies and procedures when using the card.
- Providing your credit card to other employees to purchase goods or services.

DISPUTES

If goods and services purchased with the Card are defective or faulty, the cardholder has the responsibility to return the item(s) to the merchant for replacement, receive a credit on the purchase or request the service be performed at a satisfactory level. **CASH REFUNDS WILL NOT BE PERMITTED.** If the merchant refuses to replace or correct the faulty item, then the purchase of this item will be considered in **DISPUTE**. The cardholder will notify the card issuer (US Bank) and the merchant of the dispute.

It is essential that the time frames and documentation requirements established by the card issuer be followed to protect the cardholder's rights in dispute.

BILLING DISCREPANCIES

If an amount on your invoice differs from the monthly statement:

- Contact the vendor and inquire about the difference.

If the amount on the statement is incorrect, ask the vendor to credit the card. Note the credit on your Activity Log to ensure the credit is received.

If a charge appears on the cardholder statement but it not entered on the Activity Log:

- Contact the vendor. If you determine that the item was a legitimate charge and was received, make a correction entry to the Activity Log.
- If you determine the charge should not have been posted to your account, ask the vendor to credit your card. Note the credit on your Activity Log to ensure the credit is received.
- If you suspect a fraudulent charge, contact the Purchasing Card Administrator immediately and the Fraud Department at (1-800-523-9078)

If a copy of a sales draft is required to investigate a discrepancy, a written request should be sent to the card issuer.

SECURITY

Purchasing Cards will be issued in the names of individual employees. It is therefore the responsibility of the employee to secure the Purchasing Card. Cardholders should always treat the Purchasing Card with at least the same level of care as their own personal credit cards.

Employees who are issued a Purchasing Card must:

- Always maintain the Purchasing Card in a secure place.
- Carefully guard the account number.
- **NEVER** allow other individuals to use their Purchasing Card.
- Immediately report a lost or stolen card to the Purchasing Card Administrator or US Bank at (1-800-344-5696).
- Return the Purchasing Card to the Department Manager upon terminating employment with Eau Claire County. The Department Manager will immediately notify purchasing to de-activate the card, cut the card in half, and return to the Purchasing Card Administrator.

LOST OR STOLEN CARD

The employee shall notify the Purchasing Card Administrator or US Bank immediately after discovery of the loss or theft of the card.

DOCUMENTATION

Cardholders **MUST** notify vendors of the County's TAX-EXEMPT STATUS before the order is written up. (The County Tax Exemption Form can be found on Sharepoint or contact Finance or Purchasing for a copy).

Any time a purchase is made with the card, the cardholder is to obtain a customer copy of the charge slip (receipt), which will become the accountable document.

When a detailed charge receipt is not provided with the order, the cardholder shall provide a written explanation that it was a telephone, fax or internet purchase and provide a description of the item, date of purchase, merchant name and total price

including shipping and handling. For internet transactions, print out the order confirmation and attach it to the written explanation.

Forward all documentation (including packing slips) to Department Program Coordinator.

If for some reason the cardholder doesn't have documentation of the transaction to send with the Activity Log, he/she must attach an explanation that includes an item description, date of purchase, merchant's name, amount and why there is no supporting documentation. (Most on-line purchases should have documentation available) Consistent abuse of this provision may result in card cancellation.

RECONCILIATION/APPROVALS

Each cardholder should maintain a complete Activity Log of all purchases made during each billing cycle. The Log will be used by the cardholder to reconcile all purchases made against the monthly account statement. General rules for maintaining the Log include:

- Start a new Log at the beginning of each billing cycle.
- Complete the entries in the Log promptly after the transaction and attach all pertinent receipts and other documentation covering the purchase. This is helpful during reconciliation of your statement since the transactions are in purchase date order.

US Bank will provide a consolidated master statement to Finance at the end of each billing cycle. Finance will email an Excel spreadsheet listing individual cardholder purchases. This statement of account will list all purchases processed in the previous billing cycle.

The cardholder must compare the statement to the Log to verify that purchases and returns are accurately listed on the statement and that there are no errors in billing. The cardholder will provide original receipts received at the time of purchase or printed copies of internet purchases to the Program Coordinator within 5 workdays after it is received.

The Department Program Coordinator reviews the spreadsheet making sure proper account numbers are assigned to each line item purchased along with original receipts and then forwards the package to the Supervisor or Department Manager for their approval. Department Managers who have a procurement card and purchases on the monthly statement need to have approval of their purchases by County Administrator or his/her delegate.

After managerial signature the package is forwarded to the Finance Department.

Appropriate ledger code entries will be included as part of the reconciliation.

ACCOUNTING RECONCILIATION

Finance will receive the package from the Program Coordinator that will be used to charge the purchases to corresponding account codes. Payment will be made by the

27th of every month via ACH for the total amount of the bill. Upon receipt of documentation Finance will verify that the detailed accounting matches the consolidated billing. Discrepancies will be resolved with the Department Program Coordinator. Detailed ledger information will be updated and entered into the general ledger system by the end of every month.

TERMINATION OR TRANSFER

Cardholders who leave the County's employment must surrender the card to the Department Manager when the resignation becomes official. The Department Manager or designated representative will be responsible notifying the Purchasing Card Administrator that the card has been surrendered, collecting the card, and forwarding it to the Purchasing Card Administrator. The Purchasing Card Administrator will notify the card issuer to cancel the account.

For interdepartmental transfers, cardholders must surrender the card as indicated above. Cardholders may reapply if approved by the new Department Manager.

If the Department Manager is unable to collect the card, he will notify the Purchasing Card Administrator who will immediately cancel the account. The Department Manager will also notify Human Resources to recover the card at the exit interview.

RENEWAL AND EXPIRATION

The Eau Claire County Purchasing Card will be issued for three (3) years. The cards will automatically renew unless manager contacts Card Administrator to cancel.

Any card with no transaction history for a period of 12 months by be inactivated.

CHANGES TO PROCEDURES

The Finance Director may make changes to these procedures. The Purchasing Card Administrator will suggest changes to the Finance Director as needed. Suggestions for changes should be forwarded to the Purchasing Card Administrator.

Appendix:

- Special Purchase Authorization Form
- P-Card Acknowledgement and Agreement Form
- ECC Tax Exempt Certificate
- Tax Exempt 'Tools'
- ECC Purchasing Quick Reference Guide



Eau Claire County Employee Procurement Card Policy and User Agreement

Complete information on this form and submit to Procurement Card Administrator, Nancy Williams in the Purchasing Department.

Employee Cardholder's Name	Department/Division
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The procurement card is intended for best-judgment purchases. Purchases made with this card must comply with the Purchasing Department's Procurement Card Policies.

If the card becomes lost or stolen, the cardholder has the responsibility to immediately notify the procurement card company (US Bank) at 1-800-344-5696 and the Card Program Administrator at 715-839-5114.

When a cardholder terminates employment with the county, the card holder must surrender their card to the department supervisor/manager. The department shall return the card to the Procurement Card Administrator.

As an applicant/holder of an Eau Claire County procurement card, I understand the responsibility for the protection and proper use of this card as detailed above and as written in the Eau Claire County Purchasing Card Policy and Manual. I understand I will be making financial commitments on behalf of Eau Claire County and will strive to obtain the best value by using suppliers as identified by the Purchasing office.

By signing I acknowledge that I have read and understand fully the Eau Claire County Purchasing Card Policy and Manual and agree to adhere to the requirements outlined within. I understand that violating the Policy may result in revocation of the card and/or appropriate disciplinary action outlined in Employee Policy 205.

X _____
Cardholder Signature

Date Signed

* Failure to sign and return this acknowledgement within thirty (30) days will result in suspension of the purchase card.

WISCONSIN SALES AND USE TAX EXEMPTION CERTIFICATE

Check One Single Purchase Continuous

Purchaser's Business Name COUNTY OF EAU CLAIRE	Purchaser's Address 721 OXFORD AVENUE, SUITE 3400, EAU CLAIRE, WI 54703
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The above purchaser, whose signature appears on the reverse side of this form, claims exemption from Wisconsin state, county, baseball or football stadium, local exposition, and premier resort sales or use tax on the purchase, lease, license, or rental of tangible personal property, property under sec. 77.52(1)(b), items under sec. 77.52(1)(c), goods under sec. 77.52(1)(d), or taxable services, as indicated by the box(es) checked below.

I hereby certify that I am engaged in the business of selling, leasing, licensing, or renting: _____

(Purchaser's description of property, items, goods, or services sold by purchaser.)

Purchaser's description of property or services purchased (itemize property, items, or goods purchased if "single purchase"):

Seller's Name	Seller's Address
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REASON FOR EXEMPTION

Resale (Enter purchaser's seller's permit or use tax certificate number) _____

Manufacturing and Biotechnology

- Tangible personal property (TPP) or item under s.77.52(1)(b) that is used exclusively and directly by a manufacturer in manufacturing an article of TPP or items or property under s.77.52(1)(b) or (c) that is destined for sale and that becomes an ingredient or component part of the article of TPP or items or property under s.77.52(1)(b) or (c) destined for sale or is consumed or destroyed or loses its identity in manufacturing the article of TPP or items or property under s.77.52(1)(b) or (c) destined for sale.
- Machines and specific processing equipment and repair parts or replacements thereof, exclusively and directly used by a manufacturer in manufacturing tangible personal property or items or property under s.77.52(1)(b) or (c) and safety attachments for those machines and equipment.
- The repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, and maintenance of machines and specific processing equipment, that the above purchaser would be authorized to purchase without sales or use tax, at the time the service is performed. Tools used to repair exempt machines are not exempt.
- Fuel and electricity consumed in manufacturing tangible personal property or items or property under s.77.52(1)(b) or (c) in this state.
Percent of fuel exempt: _____ % Percent of electricity exempt: _____ %
- Portion of the amount of fuel converted to steam for purposes of resale. Percent of fuel exempt: _____ %
- Property used exclusively and directly in qualified research, by persons engaged in manufacturing at a building assessed under s. 70.995, by persons engaged primarily in biotechnology in Wisconsin, or a combined group member conducting qualified research for another combined group member that meets these requirements.

Farming

(To qualify for this exemption, the purchaser must use item(s) exclusively and directly in the business of farming, including dairy farming, agriculture, horticulture, floriculture, silviculture, or custom farming services.)

- Tractors (except lawn and garden tractors), all-terrain vehicles (ATV) and farm machines, including accessories, attachments, and parts, lubricants, nonpowered equipment, and other tangible personal property or items or property under s.77.52(1)(b) or (c) that are used exclusively and directly, or are consumed or lose their identities in the business of farming. This includes services to the property and items above.
- Feed, seeds for planting, plants, fertilizer, soil conditioners, sprays, pesticides, and fungicides.
- Breeding and other livestock, poultry, and farm work stock.
- Containers for fruits, vegetables, grain, hay, and silage (including containers used to transfer merchandise to customers), and plastic bags, sleeves, and sheeting used to store or cover hay and silage. Baling twine and baling wire.
- Animal waste containers or component parts thereof (may only mark certificate as "Single Purchase").
- Animal bedding, medicine for farm livestock, and milk house supplies.

Governmental Units and Other Exempt Entities	Enter CES No., if applicable ES 42223
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- The United States and its unincorporated agencies and instrumentalities.
- Any federally recognized American Indian tribe or band in this state.
- Wisconsin state and local governmental units, including the State of Wisconsin or any agency thereof, Wisconsin counties, cities, villages, or towns, and Wisconsin public schools, school districts, universities, or technical college districts.
- Organizations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals. CES Number _____ (Required for Wisconsin organizations).

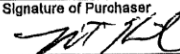
Other

- Containers and other packaging, packing, and shipping materials, used to transfer merchandise to customers of the purchaser.
 - Trailers and accessories, attachments, parts, supplies, materials, and service for motor trucks, tractors, and trailers which are used exclusively in common or contract carriage under LC, IC, or MC No. (if applicable) _____.
 - Machines and specific processing equipment used exclusively and directly in a fertilizer blending, feed milling, or grain drying operation, including repair parts, replacements, and safety attachments.
 - Building materials acquired solely for and used solely in the construction or repair of holding structures used for weighing and dropping feed or fertilizer ingredients into a mixer or for storage of such grain, if such structures are used in a fertilizer blending, feed milling, or grain drying operation.
 - Tangible personal property purchased by a person who is licensed to operate a commercial radio or television station in Wisconsin, if the property is used exclusively and directly in the origination or integration of various sources of program material for commercial radio or television transmissions that are generally available to the public free of charge without a subscription or service agreement.
 - Fuel and electricity consumed in the origination or integration of various sources of program material for commercial radio or television transmissions that are generally available to the public free of charge without a subscription or service agreement.
Percent of fuel exempt: _____ % Percent of electricity exempt: _____ %
 - Tangible personal property and items, property and goods under s.77.52(1)(b), (c), and (d) to be resold by _____ on my behalf where _____ is registered to collect and remit sales tax to the Department of Revenue on such sales.
 - Tangible personal property, property, items and goods under s.77.52(1)(b), (c), and (d), or services purchased by a Native American with enrollment # _____, who is enrolled with and resides on the _____ Reservation, where buyer will take possession of such property, items, goods, or services.
 - Tangible personal property and items and property under s.77.52(1)(b) and (c) becoming a component of an industrial or municipal waste treatment facility, including replacement parts, chemicals, and supplies used or consumed in operating the facility. Caution: Do not check the "continuous" box at the top of page 1.
 - Portion of the amount of electricity or natural gas used or consumed in an industrial waste treatment facility.
(Percent of electricity or natural gas exempt _____ %)
 - Electricity, natural gas, fuel oil, propane, coal, steam, corn, and wood (including wood pellets which are 100% wood) used for fuel for residential or farm use.

	% of Electricity Exempt	% of Natural Gas Exempt	% of Fuel Exempt
<input type="checkbox"/> Residential	_____ %	_____ %	_____ %
<input type="checkbox"/> Farm	_____ %	_____ %	_____ %
- Address Delivered: _____
- Percent of printed advertising material solely for out-of-state use. _____ %
 - Catalogs, and the envelopes in which the catalogs are mailed, that are designed to advertise and promote the sale of merchandise or to advertise the services of individual business firms.
 - Computers and servers used primarily to store copies of the product that are sent to a digital printer, a plate-making machine, or a printing press or are used primarily in prepress or postpress activities, by persons whose NAICS code is 323111, 323117, or 323120.
 - Purchases from out-of-state sellers of tangible personal property that are temporarily stored, remain idle, and not used in this state and that are then delivered and used solely outside this state, by persons whose NAICS code is 323111, 323117, or 323120.
 - Other purchases exempted by law. (State items and exemption). _____

(DETACH AND PRESENT TO SELLER)

I hereby certify that if the item(s) being purchased are not used in an exempt manner, I will remit use tax on the purchase price at the time of first taxable use. I understand that failure to remit the use tax may result in a future liability that may include tax, interest, and penalty.

Signature of Purchaser 	Print or Type Name NORB KIRK	Title FINANCE DIRECTOR	Date 09/10/2018
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Tax Exemption TIPS:

Individuals conducting official Eau Claire County business may be exempt from payment of tax depending on their location and the circumstances of the purchase. Any personal use of county's tax-exempt status is prohibited.

Tax Exemption within the State of Wisconsin

The Wisconsin sales and use tax law in s.77.54(9a) provides an exemption from payment of state, county and local tax. The department of Revenue has issued a tax-exempt number for use by Eau Claire County. Individuals may be asked to provide proof of tax exemption when conducting county business.

- The tax-exempt certificate should be used when making business-related purchases or advance travel reservations. For a copy of the tax exempt certificate, please visit the County [Extranet](#) or SharePoint and use the following navigation: Employee Resources > Documents/Forms/Procedures > Travel Forms > ECC Tax Exempt Form.

Lodging

Lodging within the state of Wisconsin is tax exempt when any of the following criteria are met:

For Employees:

- The county pays for the lodging with a Purchasing Card or purchase order and provides the tax-exempt certificate at the time of the reservation.
- Reservations are made in the name of the county and the employee. All subsequent invoices or receipts must be in the name of both parties.
- The employee pays for the lodging with personal funds (personal credit card, cash) and presents the tax exemption document to the lodging establishment to verify business travel and tax-exempt status.

For Non-Employees:

- The county pays for the lodging with a Purchasing Card or a purchase order and provides the tax-exempt certificate at the time of reservation. Non-employees who pay for business lodging with personal funds and subsequently file for reimbursement are not eligible for tax exemption.

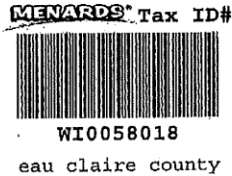
Note: Vendors are not required to refund tax if the tax exemption information was not provided at the time of reservation or check-in. Travelers and those that arrange travel for others should make every effort to receive tax exemption, but, if unable to do so, taxes will be paid/reimbursed by the county.

Tax Exemption outside the State of Wisconsin

Some states allow the County exemption on their sales and use tax. Request tax exemption at the time of reservation or check-in knowing tax exemption may not be possible outside of Wisconsin.

Stores, websites and other miscellaneous vendors have various policies regarding sales tax exemption. Inform the vendor prior to any transaction the sale is tax exempt. More commonly used vendors:

1. **Walmart** –
 - a. Store: Provide Walmart’s internal tax exemption code - 1208482
 - b. Online: Each user must sign up individually at <https://www.walmart.com/taxexempt/>
2. **Menards** – Provide Menards internal tax exemption code: WI0058018



3. **Target** –
 - a. Inform the cashier before the transaction that the purchase is tax exempt
 - b. Pay with County issued P-Card, our tax-Exempt ID # is listed on the P-Card
 - c. Provide Driver’s License
4. **Amazon** – You must be set up under the Eau Claire County Amazon Business account with tax exemption not guaranteed. Amazon Tax Exemption Program (ATEP) supports tax exempt purchases for sales sold by Amazon.com, its affiliates, and participating independent third-party sellers. ATEP is offered to marketplace sellers but they are not required to participate. As a result, your exemption may not apply to sales sold by nonparticipating sellers.

Eau Claire County Purchasing Quick Reference Guide

Routine Purchases	Purchase Method	Departments May Obtain Quotes	Requisition Required	PO Processed (Purchasing Approval)
≤\$5,000	P-Card (preferred up to card limit or \$4,999 whichever is lower)	Yes	No - P-Card	No P.O. for P-card
	Verbal quotes allowed (Vendor contact name, phone #, and address required)		Yes - P.O.	Yes - P.O. processed by department
\$5,001 - \$24,999	Written Quotes Required	Yes	Yes	Yes - P.O. processed by Purchasing
>\$25,000	Quotes, Sealed Bidding or RFP	w/ Purchasing authorization only	Yes	Yes - P.O. processed by Purchasing

- ▶ Departments are responsible to use care in selecting vendors, products, and services as well as reviewing prices when using P-Cards
- ▶ Departments that obtain quotes must follow Purchase Procedures
- ▶ Purchase may require committee(s) and/or County Board approval if over Budget or if funds are not budgeted or if requested by the County Administrator.
- ▶ Departments may not split orders to circumvent purchasing limits.
- ▶ The total cost over the term of the agreement is the amount applied to the threshold. (i.e. \$25,000 x 5 years = \$125,000)

Emergency PO's	Approval Required	Departments May Obtain Quotes (▶)	Requisition Required	PO Issued (Purchasing Approval)
< \$25,000	Department Director	Yes	Yes	Yes
≥ \$25,000	Finance Director	Yes	Yes	Yes

- ▶ Emergency PO's are intended for emergency situations and require approval at time of request. The Department is to provide the following information:
 - 1) Nature of Emergency
 - 2) General description of item(s) to be purchased and estimated cost.
 - 3) Account number
 - 4) Department is to verify that funds are available or are made available.

