

**AGENDA**  
Eau Claire County  
**Committee on Finance & Budget**  
Monday, February 1, 2021  
**4:30 p.m.**  
Webex Conference Call

**Public Access:**  
Dial in Number: 415.655.0001  
Access Code: 145 151 0798

**Notice Regarding Public Comment:** Members of the public wishing to make comments must email Amy Weiss at [amy.weiss@co.eau-claire.wi.us](mailto: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. 2021 Borrowing Options / Discussion – Action
5. Procurement Card Policy / Discussion
6. Quarter 4 Preliminary Financials / Discussion
7. Sales Tax Report / Discussion
8. Land Stewardship Policy Review / Discussion
9. Avatar Presentation Follow-up / Discussion
10. Review of Meeting Minutes: January 18, 2021 / Discussion – Action
11. Next Meeting and Agenda Items / Discussion
12. Adjourn

Agenda items are linked to supporting documentation.

There are also bookmarks to navigate through the document.

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 Finance Policy**

**Policy Title:** Purchasing Card (P Card) Program Policy

**Date Issued:** 05/16/2012

**Dates Revised:**

12/18/2013

09/22/2016

11/14/2019

02/01/2021

**Board Approval Dates:**

**Policy Purpose:** The purpose of this policy is to document the policies and procedures supporting the Purchasing Card Program and the administration of that program.

## 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, **taking into account the best overall value purchase.**
- 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 for all departments except Human Services (DHS). DHS purchase verification is obtained through the audit process.
- 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.
- Purchases authorized and approved by the State in support of the Children's Long-Term Support (CLTS) waiver program.

### 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 used 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.

<b>Governmental Units and Other Exempt Entities</b>	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).

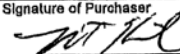
**Other**

- 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
---	---------------------------------	---------------------------	--------------------



## 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.

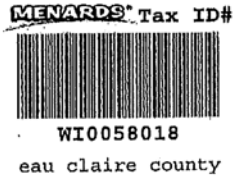
**Note:** Vendors are not required to refund tax if the tax exemption information was not provided at the time of reservation or check-in. Travelers and those that arrange travel for others should make every effort to receive tax exemption, but, if unable to do so, taxes will be paid/reimbursed by the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



**EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)**  
**December 31, 2020 at 01.26.21**  
**Percent of Year Complete: 100%**

*These statements are preliminary as of 01.26.21, and are subject to change based upon the County's revenue availability policy.*

<u>Department</u>	<u>2020 YTD Actual Surplus/(Deficit)</u>	<u>2019 YTD Actual Surplus/(Deficit)</u>	<u>2020 Budget Expenses</u>	<u>2020 Actual Expenses</u>	<u>% of Budget</u>	<u>2019 % of Budget</u>	<u>2020 Budget Revenues</u>	<u>2020 Actual Revenues</u>	<u>% of Budget</u>	<u>2019 % of Budget</u>
<b>GENERAL FUND</b>										
Administration	15,107	7,332	273,705	258,647	94.50%	86.74%	273,705	273,754	100.02%	
Child Support (includes Corp Counsel for 2019)	(212,450)	(36,079)	1,299,189	1,233,377	94.93%	99.71%	1,299,189	1,020,928	78.58%	
CJCC	15,001	43,410	1,086,756	994,956	91.55%	91.57%	1,086,756	1,009,956	92.93%	
Corporation Counsel	93,896	(4,485)	690,888	592,297	85.73%	102.08%	690,888	686,193	99.32%	
County Board	25,434	40,902	218,032	192,598	88.33%	71.10%	218,032	218,032	100.00%	
County Clerk	37,969	33,849	335,304	337,207	100.57%	95.96%	335,304	375,176	111.89%	
Circuit Court (includes Clerk of Courts for 2019)	98,560	217,753	1,090,490	869,485	79.73%	103.18%	1,090,490	968,045	88.77%	
Clerk of Courts	(107,120)	-	1,496,470	1,326,706	88.66%	N/A	1,496,470	1,219,586	81.50%	
District Attorney	(24,603)	2,109	1,243,400	1,060,847	85.32%	94.44%	1,243,400	1,036,244	83.34%	
Extension	37,849	39,500	310,765	252,118	43.58%	87.48%	310,765	289,967	93.31%	
Facilities	151,626	181,277	2,317,083	2,166,032	93.48%	93.92%	2,317,083	2,317,658	100.02%	
Finance	108,817	94,060	836,234	711,078	85.03%	91.31%	836,234	819,895	98.05%	
Human Resources	170,537	91,568	600,747	430,210	71.61%	87.10%	600,747	600,747	100.00%	
Information Services	221,663	200,461	2,081,000	1,825,619	87.73%	87.62%	2,081,000	2,047,282	98.38%	
Nondepartmental*	(37,229)	407,427	5,373,045	5,352,346	99.61%	96.26%	5,373,045	5,315,118	98.92%	
Parks and Forest	303,875	96,833	1,618,512	1,186,399	73.30%	90.17%	1,618,512	1,490,273	92.08%	
Planning and Development	(46,315)	26,100	1,746,968	1,463,313	83.76%	98.71%	1,746,968	1,416,998	81.11%	
Register in Probate	10,616	1,226	277,827	274,694	98.87%	98.42%	277,827	285,309	102.69%	
Register of Deeds	206,996	(568)	352,594	323,484	91.74%	115.67%	352,594	530,480	150.45%	
Sheriff	636,881	383,555	13,769,184	12,820,375	93.11%	98.38%	13,769,184	13,457,256	97.73%	
Treasurer	(35,938)	243,185	321,295	319,878	39.10%	96.72%	321,295	283,940	88.37%	
Veterans Office	34,720	(3,559)	266,346	238,482	35.22%	86.56%	266,346	273,203	102.57%	
<b>TOTAL GENERAL FUND</b>	<b>1,705,891</b>	<b>2,065,856</b>	<b>37,605,833</b>	<b>34,230,149</b>	<b>91.02%</b>	<b>96.23%</b>	<b>37,605,833</b>	<b>35,936,039</b>	<b>95.56%</b>	

\*Nondepartmental expenditures include, but are not limited to, the following: Community Agencies, Medical Examiner, Communciation Center, Health Department, Library, Beaver Creek, general fund transfers  
 \*Nondepartmental revenues include county sales tax, forest crop taxes, other shared taxes, allocated property taxes, Medical Examiner fees, and other general government grants

EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)  
 December 31, 2020 at 01.26.21  
 Percent of Year Complete: 100%

*These statements are preliminary as of 01.26.21, and are subject to change based upon the County's revenue availability policy.*

Department	2020 YTD Actual Surplus/(Deficit)	2019 YTD Actual Surplus/(Deficit)	2020 Budget Expenses	2020 Actual Expenses	% of Budget	2019 % of Budget	2020 Budget Revenues	2020 Actual Revenues	% of Budget	2019 % of Budget
<b>HEALTH AND HUMAN SERVICES FUNDS</b>										
Human Services Fund	(3,587,595)	(3,972,256)	32,900,072	31,221,803	94.90%	115.34%	32,900,072	27,634,208	83.99%	
DHS Pass Thru Grant Fund^	868,920	-	8,770,520	5,993,241	68.33%	757.75%	8,770,520	6,862,161	78.24%	
<b>TOTAL HEALTH AND HUMAN SERVICES FUNDS</b>	<b>(2,718,675)</b>	<b>(3,972,256)</b>	<b>41,670,592</b>	<b>37,215,044</b>	<b>89.31%</b>	<b>137.82%</b>	<b>41,670,592</b>	<b>34,496,368</b>	<b>82.78%</b>	
<b>DEBT SERVICE FUND</b>	<b>(2,913,993)</b>	<b>473,265</b>	<b>11,710,779</b>	<b>20,942,411</b>	<b>178.83%</b>	<b>95.21%</b>	<b>11,710,779</b>	<b>18,028,418</b>	<b>153.95%</b>	
<b>CAPITAL PROJECTS FUND</b>	<b>6,122,547</b>	<b>594,126</b>	<b>12,068,574</b>	<b>6,447,061</b>	<b>53.42%</b>	<b>137.84%</b>	<b>12,068,574</b>	<b>12,569,607</b>	<b>104.15%</b>	
<b>ENTERPRISE FUNDS</b>										
Airport	1,015,640	7,190,936	2,681,093	1,488,199	55.51%	154.45%	2,681,093	2,503,839	93.39%	
Highway	1,184,775	(744,764)	22,820,502	17,816,769	78.07%	112.11%	22,820,502	19,001,544	83.27%	
<b>TOTAL ENTERPRISE FUNDS</b>	<b>2,200,415</b>	<b>6,446,172</b>	<b>25,501,595</b>	<b>19,304,968</b>	<b>75.70%</b>	<b>115.48%</b>	<b>25,501,595</b>	<b>21,505,383</b>	<b>84.33%</b>	
<b>SPECIAL REVENUE FUNDS</b>										
Land Records Retained Fees	51,640	20,048	100,000	100,000	100.00%	100.00%	100,000	151,640	151.64%	
Watershed	(55,020)	(55,148)	366,386	113,935	31.10%	51.04%	366,386	58,915	16.08%	
Recycling	52,758	(31,367)	1,398,259	1,256,607	89.87%	103.39%	1,398,259	1,309,365	93.64%	
West Central Drug Task Force (Forfeiture Funds)	(97,422)	350,149	106,924	97,422	91.11%	43.53%	106,924	-	0.00%	
Aging and Disability Resource Center	(223,102)	102,158	3,534,675	2,834,474	80.19%	88.84%	3,534,675	2,611,372	73.88%	
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>(271,146)</b>	<b>385,840</b>	<b>5,506,244</b>	<b>4,402,438</b>	<b>79.95%</b>	<b>89.69%</b>	<b>5,506,244</b>	<b>4,131,292</b>	<b>75.03%</b>	
<b>SUBTOTAL BEFORE INTERNAL SERVICE FUNDS</b>	<b>4,125,037</b>	<b>5,993,003</b>	<b>134,063,617</b>	<b>122,542,070</b>	<b>91.41%</b>	<b>113.97%</b>	<b>134,063,617</b>	<b>126,667,107</b>	<b>94.48%</b>	
<b>INTERNAL SERVICE FUNDS</b>										
Risk Management	237,750	(275,169)	1,689,780	1,019,165	60.31%	79.24%	1,689,780	1,256,915	74.38%	
Health Insurance	794,770	33,435	9,383,984	7,951,396	84.73%	N/A	9,383,984	8,746,166	93.20%	
Shared Services	(117,543)	810,231	431,768	327,766	75.91%	N/A	431,768	210,223	48.69%	
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>914,977</b>	<b>568,497</b>	<b>11,505,532</b>	<b>9,298,327</b>	<b>80.82%</b>	<b>538.36%</b>	<b>11,505,532</b>	<b>10,213,304</b>	<b>88.77%</b>	
<b>TOTAL COUNTY</b>	<b>5,040,014</b>	<b>6,561,500</b>	<b>145,569,149</b>	<b>131,840,397</b>	<b>90.57%</b>	<b>120.68%</b>	<b>145,569,149</b>	<b>136,880,411</b>	<b>94.03%</b>	
<b>Original Adopted Budget</b>			<b>141,523,367</b>							
Resolution 20-21.009			3,555,470							
Resolution 20-21.045			346,549							
Resolution 20-21.071			143,763							
<b>Adjusted Budget</b>			<b>145,569,149</b>							

(0)

^The DHS Pass Thru Grant Fund holds activity related to Great Rivers IM Consortia pass thru grants and for the WI Basic County Allocation (BCA Payback) grant. These grants are not part of DHS's operations budget because the department is the intermediary between the state and the ultimate recipient.

**Eau Claire County  
Annual Sales Tax Collections**

<b>Month</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Cumulative YTY Change</b>
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
November	950,828	1,071,365	946,310	(114,876)
<b>Total</b>	<b>\$ 9,963,600</b>	<b>\$ 10,141,541</b>	<b>\$ 10,026,665</b>	

**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	946,310
December	844,605	817,298	774,289	707,471	708,777	996,080	1,137,837	1,069,954	968,152	
<b>Total</b>	<b>\$ 8,240,305</b>	<b>\$ 8,768,781</b>	<b>\$ 8,905,873</b>	<b>\$ 9,577,013</b>	<b>\$ 10,063,370</b>	<b>\$ 10,101,277</b>	<b>\$ 10,525,839</b>	<b>\$ 11,033,555</b>	<b>\$ 11,109,693</b>	<b>\$ 10,026,665</b>
<b>Budgeted</b>	<b>\$ 7,675,000</b>	<b>\$ 7,800,000</b>	<b>\$ 8,060,000</b>	<b>\$ 8,586,000</b>	<b>\$ 8,950,000</b>	<b>\$ 9,280,000</b>	<b>\$ 9,600,000</b>	<b>\$ 10,100,000</b>	<b>\$ 10,849,216</b>	<b>\$ 10,850,960</b>
Excess (Short)	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ (824,295)
	<b>2011 Surplus</b>	<b>2012 Surplus</b>	<b>2013 Surplus</b>	<b>2014 Surplus</b>	<b>2015 Surplus</b>	<b>2016 Surplus</b>	<b>2017 Surplus</b>	<b>2018 Surplus</b>	<b>2019 Surplus</b>	
<b>Total County Taxable Sales</b>	<b>\$ 1,648,061,000</b>	<b>\$ 1,753,756,200</b>	<b>\$ 1,781,174,600</b>	<b>\$ 1,915,402,600</b>	<b>\$ 2,012,674,000</b>	<b>\$ 2,020,255,414</b>	<b>\$ 2,105,167,718</b>	<b>\$ 2,206,710,922</b>	<b>\$ 2,221,938,672</b>	<b>\$ 2,005,332,982</b>
<b>Yearly Average</b>	<b>\$ 686,692</b>	<b>\$ 730,732</b>	<b>\$ 742,156</b>	<b>\$ 798,084</b>	<b>\$ 838,614</b>	<b>\$ 841,773</b>	<b>\$ 877,153</b>	<b>\$ 919,463</b>	<b>\$ 925,808</b>	<b>\$ 911,515</b>

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	\$ 856,752	\$ 946,310
December	\$ 1,043,006	\$ 1,033,017



***EAU CLAIRE COUNTY LAND  
STEWARDSHIP FUND  
POLICY AND PROCEDURES FOR  
PROGRAM ADMINISTRATION***



Eau Claire County Land Conservation Commission (January 2011, revised January 2021)

**EAU CLAIRE COUNTY LAND STEWARDSHIP FUND  
POLICY AND PROCEDURES FOR  
PROGRAM ADMINISTRATION**

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# EAU CLAIRE COUNTY LAND STEWARDSHIP FUND POLICY AND PROCEDURES FOR PROGRAM ADMINISTRATION

## *INTENT AND PURPOSE*

### **1.0 Introduction**

In Wisconsin, counties have been given the authority and responsibility to plan and to administer local land use and resource conservation programs.

In recent years, Eau Claire County has experienced a steady rate of population growth.

As part of this growth, there has been widespread development of residential and commercial properties in unincorporated areas. This growth trend is expected to accelerate in response to expansion of the regional highway network, and ongoing efforts by Eau Claire County to encourage tourism and economic development.

The Congress and State legislature have recently reduced Federal and State allocations which have been applied to implement resource conservation and pollution control programs in the County. It is anticipated that in the future, public agencies will distribute grants to the County, based upon the County's capacity to generate local matching funds.

Eau Claire County has relied heavily on outside funding sources to develop and implement its local land use and resource conservation programs. Given current development trends and associated pressures on land resources, there is an inherent need to maintain and possibly expand the County's resource conservation efforts. This accelerated need comes at a time when traditional revenue sources are being reduced or eliminated.

To address this issue, it is in the County's interest to develop a fiscal strategy and alternative funding source, which will be used by the County to leverage local funds to meet local land use and conservation needs. As a result, the Eau Claire County Board adopted Resolution #09-10/003 on May 19<sup>th</sup>, 2009, which directed the Land Conservation Commission to develop a Land Stewardship Program and corresponding ordinance.

## 1.1 Purpose

The Eau Claire County Land Stewardship Fund (“Fund”) will assist landowners, municipalities, and local units of government, and non-profit organizations to meet land conservation and resource management objectives in Eau Claire County.

This fund may be used to:

- a) Purchase or accept donation of land through fee title or other interest in land for future community needs. This may include acquisitions for public parks and open spaces; access corridors to lakes or rivers; recreational trail corridors; County or School Forests; or environmental / recreational land conservation related uses.
- b) Purchase conservation easements or accept donations of development rights in order to achieve land use policy objectives, as specified in an approved Town or County land use plan. This may include donations or purchases of easements to preserve prime farmland, woodlots, environmental corridors, shorelands, wetlands, municipal well recharge areas, or planned open space.
- c) Purchase or accept donations of land or easements in support of local fish and wildlife habitat development, improvement projects or restoration projects.
- d) Undertake other purposes and activities as deemed appropriate.

To expand the utility and efficiency of this concept, the County Land Stewardship Program will be administered to:

- a) Encourage tax-exempt community contributions from corporate or other businesses, local conservation organizations, community service organizations, estates, private individuals or foundations.
- b) Acquire matching grants available from public agencies or private non-profit foundations.
- c) Distribute matching grants to local municipalities, land trusts, and nonprofit organizations that meet grant criteria established by Eau Claire County Land Conservation Commission.

## ADMINISTRATION

### 2.0 ***Administrative Authority and Responsibility***

To administer the Eau Claire County Land Stewardship Program, it is the intent of the Eau Claire County Board to authorize the Land Conservation Commission to exercise statutory authority assigned to the Committee in WI Stats. 92.07

The Land Conservation Commission shall administer, in the name of the County, the Eau Claire County Land Stewardship Fund.

The Land Conservation Commission will establish a Land Stewardship Sub-Committee (“Sub-committee”) comprised of Land Conservation Commission member(s) and Parks and Forest Committee member(s) and members of the public. The Stewardship Sub-Committee shall establish priorities, evaluate the needs of the program and solicit contributions to the County Land Stewardship Fund. The Stewardship Sub-Committee shall also evaluate land preservation needs within the County and will provide recommendations back to the Land Conservation Commission.

The Sub-Committee shall meet on an as-needed basis or as directed by the Land Conservation Supervisor.

## SOURCE AND MANAGEMENT OF FUNDS

### 3.0 ***Fiscal Management and Accounting***

The Fund will be established as a non-lapsing ~~segregated special revenue~~ fund with dedicated revenue and expenditure accounts, funded through a variety of sources including public grants, private contributions, service or development fees, and other sources of revenue deemed appropriate by the County.

The Fund will be managed by the Land Conservation Commission, working with the County Finance Department. The Fund will be managed and audited following standardized accounting procedures adopted and employed by the Eau Claire County Finance Department.

The Land Conservation Commission will evaluate ongoing project needs and will request an allocation as part of the annual County budget process. The County Board will make appropriations contingent on availability of funds.

### **3.1 *Use of Funds and Eligible Expenses***

The Fund may be used for expenses related to the Program as follows:

- a) Matching grants for land or easement acquisition as allocated to eligible individuals, municipalities, organizations or other units of government.
- b) Costs of land acquisitions incurred through direct purchase by the County, including but not limited to appraisals, surveys, signage and legal fees.
- c) Costs of conservation easement acquisitions incurred through direct purchase by the County, or through donation, including but not
- d) limited to appraisals, surveys, and legal fees.
- e) Limited management maintenance costs associated with property and easement management.

### **3.2 *Solicitation of Contributions to Stewardship Fund***

The Sub-Committee will solicit contributions to the Fund from individuals, businesses, corporations, public agencies, non-profit organizations and other sources.

### **3.3 *Gifts of Financial Instruments, Capital Assets, or Personal Property***

The Sub-Committee will evaluate all offers of contribution made by individuals, businesses, corporations, local units of government, or non-profit organizations. If an offer is deemed not to be in the best interest of the program, it may be declined.

Any accepted financial gifts, including cash, stock, or other financial instruments, shall be accepted and formally acknowledged. Proceeds from monetary gifts will be deposited directly in the Fund.

Gifts of personal property will be evaluated for acceptance on a case-by-case basis. In circumstances where a capital asset, other than land or a financial instrument, is offered and accepted, the asset will be sold and the proceeds will be placed in the Fund account.

## *USE OF FUND TO ACCEPT GIFTS OF LAND OR INTEREST IN LAND*

### **4.0 *Gifts of Land or Interests in Land***

Offers of land will be evaluated in the interest of acquiring the property outright, obtaining future purchase options on the property, or acquiring other rights or interests in property.

### **4.1 *Procedures for Evaluating Land Donation Offers***

When approached with a proposed gift of land, the Sub-Committee will consult with the County's Corporation Counsel and evaluate the proposal. If the proposal is deemed acceptable, the Sub-Committee will implement the following procedure:

- a) Prepare a draft letter of intent to be considered and executed by the contributor. The letter of intent will be nonbinding and will document the contributor's interest in negotiating an agreement of land transfer.
- b) Conduct or commission a general title search to verify ownership or obtain a commitment to provide title insurance.
- c) Conduct or commission an environmental site assessment to document the history of land use and the potential risk of environmental contamination.
- d) Estimate the value or commission an appraisal of the property. If the parties agree that an appraisal is needed to determine the value, the County may incur the initial expense of the appraisal from funds provided by the Fund, with the condition that the landowner will repay the cost of the appraisal to the County if the transfer of land is not completed. In the event the landowner chooses to incur the appraisal expense, and the transfer is completed, reimbursement for the appraisal may be provided to the landowner through the Stewardship Fund.
- e) Evaluate and negotiate the terms of the offer. Take action to accept the offer, accept the offer with conditions, or decline the offer.
- f) Prepare a formal letter of response. The letter of response will inform the donor of the Land Conservation Commission's extent of interest and basis of decision.

#### **4.2 *Criteria for Evaluating Offers of Land***

In circumstances where the Land Conservation Commission is approached with a donation of land, the Sub-Committee will evaluate and recommend to the Land Conservation Commission to accept or deny the offer after considering the following criteria:

- a) Conditions placed on the donation by the individual or group making the donation.
- b) Consistency with local land use goals, as defined in an approved local land use plan.
- c) Consistency with local environmental and land use objectives, as defined in a countywide land use or environment plan.
- d) Assessed or appraised fair market value.
- e) Extent and condition of improvements.
- f) Resource condition, potential liabilities and or environmental value.
- g) The capacity of the Land Conservation Commission to conduct ongoing management responsibilities or to transfer such responsibilities to a registered land trust, government agency, municipality, or private party.
- h) Commitment by the County Parks and Forest Committee and County Board to designate and manage the property as a component of the County Parks and Forest Department.
- i) Options for resale with agreement to assign proceeds toward other property acquisition or management of other stewardship properties.

#### **4.3 *Offers of Conservation Easement or Interests in Property***

In circumstances where rights in a property are offered, the Sub-Committee will evaluate the easement or interest in the property and recommend to the Land Conservation Commission to accept or deny the easement acquisition, and may exercise its authority to negotiate and execute conservation easements on behalf of the County.



#### **4.4 *Procedures for Evaluating Offers of Conservation Easement***

When approached with an offer of a conservation easement, the Sub-Committee will evaluate the offer and recommend to the Land Conservation Commission to accept or deny the offer. The Land Conservation Commission will follow the same procedures as those specified for an outright land donation or fee title purchase.

#### **4.5 *Management Responsibility for Conservation Easements***

In circumstances where the County obtains a conservation easement through the Land Stewardship Program, the County may:

- a. Assume management responsibility of the conservation easement.
- b. Actively seek a land trust, public agency or other qualified organization to jointly enter the easement agreement in the interest of sharing management responsibility.
- c. Systematically monitor compliance with provisions of the easement.
- d. Assure compliance through an escalating sequence of enforcement actions.

#### **4.6 *Criteria for Fee Title Acquisition***

In circumstances where a property is offered for sale and funds are requested through the County Stewardship Fund, the Sub-Committee will evaluate the offer and recommend to the Land Conservation Commission to accept or deny the fee title acquisition after considering the following criteria:

- a. The parcel's proximity to designated "acquisition area" as defined and mapped in a public land use, resource management, or recreational plan (i.e. County Forest Comprehensive Land Use 15 Year Plan, public recreational plan, or Town open space plan).
- b. The approximate value of the property in relation to the sale price.
- c. The availability of outside funds secured for the acquisition from other sources.
- d. Where applicable, the criteria in section 4.2, Criteria for Evaluating Offers of Land shall apply.

## *USE OF FUND BY COUNTY AS LOCAL MATCH TO ACQUIRE OUTSIDE GRANTS*

### **5.0 *Authority for County to Use Fund to Secure Outside Grants***

The Land Conservation Commission shall have the authority to apply the funds from the County Stewardship Fund as a local match for State and Federal grants or to other organizations that may be available to acquire land or conservation easements.

### **5.1 *Use of Funds for Outside Appraisals***

In the circumstance where the Land Conservation Commission solicits grant funding from an outside source and the contributor requires an independent appraisal as a condition of property acquisition, the fund may be used for the front-end costs of the appraisal.

In circumstances where acquisition funding is secured and the property is acquired, the Land Conservation Commission will seek reimbursement for the appraisal, if available from the outside source.

## *USE OF FUND BY COUNTY TO DISTRIBUTE LOCAL MATCHING GRANTS*

### **6.0 *Local County Stewardship Grant Awards***

The Land Conservation Commission may reserve and apply a portion of the Fund to establish and administer a County Land Stewardship Fund matching grant program.

### **6.1 *Public Notice and Solicitation of Projects***

The Land Conservation Commission shall, on an annual basis, establish objectives and set priorities for funding allocations. These annual objectives will be considered in addition to general standing criteria used to evaluate and fund project proposals.

The Land Conservation Commission shall actively solicit project proposals through an annual Stewardship Fund grant process.

The Land Conservation Commission shall develop minimum content requirements and a standardized format to solicit grant proposals.

## **6.2 *Time Cycle for Evaluating and Selecting Projects***

The Land Conservation Commission shall publish a Class II Notice before April 1 of each calendar year to inform the public of grant opportunities and to solicit project land proposals.

Application's for County Stewardship project funds will be compiled and systematically evaluated before October 1 of each calendar year.

## **6.3 *Criteria for Evaluating and Selecting Projects***

All project requests submitted through the Stewardship grant program will be evaluated based upon criteria listed in sections 4.2 through 4.6 where appropriate, as well as the following criteria:

- a) Annual grant criteria formally adopted by the Committee.
- b) Commitment by grant applicant to carry out perpetual management responsibilities.
- c) Cost efficiency of the grant request recognizing:
  - i. The proportion of funding provided by outside groups.
  - ii. The total cost per acre as determined in a land appraisal conducted by a State licensed certified appraiser or fair market value.
- d) Total cost of project in relation to funds available.

## **6.4 *Matching Grant Requirements and Eligible Expenses***

To be eligible for project funds, the applicant must provide at least a 50% match. Expenses that may be counted toward the 50% match are as follows:

- a. Property appraisals.
- b. Survey costs.
- c. Recording fees.
- d. Donations toward property management.
- e. Other expenses as included in the annual grant criteria formally adopted by the Land Conservation Commission.

## **6.5 Use of Other Public Grant Sources**

In circumstances where other public grant sources are applied in a project proposal, State and Federal grant funds will not be recognized toward the applicant(s) match.

## **6.6 Project Limitations**

To be eligible for funding, projects must be located in an unincorporated area of Eau Claire County. No project shall receive more than \$100,000 from the County Stewardship Fund without County Board approval. Individual dispersal of funds shall follow Eau Claire County's Finance Department policies for payments.

## **6.7 Excluded Organizations**

The following entities will not be considered eligible for matching funds under the Stewardship Grant Program:

- State or Federal agencies.
- Organizations not covered under Internal Revenue Code Section 501(c)(3).
- Religious organizations.
- Any organization which discriminates on any basis.

## **6.8 Project Tracking, Audits, Compliance, and Enforcement**

The Land Conservation Commission shall require that a land use agreement be developed as a condition of any grant allocation. The land use agreement will clearly specify land use and development restrictions which will be applied in the interest of land conservation.

To verify compliance with terms of the agreement, the Land Conservation Commission shall conduct an annual project review before October 1 of each year for each project funded under the program. Results of all annual project reviews will be documented in an annual project compliance report.

The Land Conservation Commission will maintain the authority to require that the land use agreement be recorded with the property deed to limit future use and development of the property.

The Land Conservation Commission shall maintain the authority to review and inspect the financial records and reports of any grant recipient through a formal financial audit.

If, as a result of the annual project review or financial audit, the Land Conservation Commission determines that the land is not being managed in accordance with

the land use agreement, the Commission shall take graduated measures to seek compliance.

In circumstances where graduated measures are not adopted or compliance cannot be reached, the Land Conservation Commission shall enforce provisions of the agreement through citation authority, court action, or other mechanisms.

#### *PROGRAM ACCOUNTABILITY*

##### **7.0 *Program Evaluation, Reporting, and Accountability***

The Land Conservation Commission shall evaluate the County Stewardship Program on an annual basis. The program evaluation shall assess the success of the program based upon the following criteria:

- a. Level of program participation as measured by the number of donators and amount of donations.
- b. Level of program participation as measured by the number of grant applicants.
- c. The number, size, and location of parcels conserved through the Stewardship Fund.
- d. The extent of progress made towards reaching the objectives made by the Land Conservation Commission as established in section 6.1, Public Notice and Solicitation of Projects.

#### *PUBLIC INFORMATION AND OUTREACH*

##### **8.0 *Information and Education; Responsible Parties***

The Land Conservation Commission shall develop a public information and education component of the County Stewardship Program.

##### **8.1 *Information and Education Program; Content***

The information and education component shall, at a minimum, inform the public of the program and its objectives, explain opportunities for making contributions to the Stewardship Fund, and the procedure for applying for grants through the Stewardship Program. The Land Conservation Commission may delegate the Information and Education Program to the Land Stewardship Sub-Committee.

APPENDIX

Enrolled No. R153-023

RESOLUTION

File No. 09-10/003

**-DIRECTING THE ESTABLISHMENT OF THE EAU CLAIRE COUNTY STEWARDSHIP PROGRAM-**

WHEREAS, due to the amount and pace of development, valuable larger tracts of natural areas are slowly being lost to urban growth; and

WHEREAS, larger tracts of natural areas are necessary to ensure healthy populations of fish and wildlife, protect water quality and provide outdoor recreational opportunities; and

WHEREAS, acquisition of large tracts of natural areas is difficult for any unit of government to finance; and

WHEREAS, partnerships with land trusts, lake associations, local governments and other organizations, for the acquisition of easements or the purchase of land or purchase of development rights, stretches dwindling public funds and leverages outside funding; and

WHEREAS, partnerships with land trusts and nonprofit organizations for the acquisition of easements or the purchase of land can conserve natural areas while preserving the tax base.

NOW, THEREFORE BE IT RESOLVED that the Eau Claire County Board of Supervisors directs the land conservation commission and the department of planning and development to develop, by ordinance, the Eau Claire County Stewardship Program to establish a mechanism for matching grants to land trusts, nonprofit organizations, lake associations and local units of government.

BE IT FURTHER RESOLVED that the land conservation commission be designated the lead commission to consider the acceptance of donations of money, land or other valuable consideration and the commission to oversee the administration of the Eau Claire County Stewardship Program.

BE IT FURTHER RESOLVED that the ordinance establishing the Eau Claire County Stewardship Program shall be developed in cooperation with the parks and forest department, the parks and forest committee and the general public to ensure a wide range of involvement in program development.

ADOPTED: May 19, 2009

Janet K. Loomis  
County Clerk

**MINUTES**  
Eau Claire County  
**Committee on Finance & Budget**  
Wednesday, January 20, 2021  
**4:30 p.m.**  
Webex Conference Call

**Members present:** Supervisors Steve Chilson, Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie, Board Chair Nick Smiar (ex-officio)

**Staff present:** Norb Kirk, Finance Director; Kathryn Schauf, County Administrator; Amy Weiss, Senior Accounting Manager; Dave Hayden, Information Systems Director; Diane Cable, Director of Human Services; Ron Schmidt, Deputy Director DHS; Vickie Gardner, Fiscal Supervisor DHS

**Others present:** Sean Lentz, Senior Advisor with Ehlers

Chair Pagonis called the meeting to order at 4:30 pm and confirmed compliance with open meetings law.

The committee clerk took roll call. Members present are indicated above.

No members of the public wished to comment.

Sean Lentz presented information on the current bond market conditions. He reviewed projections for 2021 debt issues for capital improvements and a new highway facility.

Diane Cable, Ron Schmidt, and Vickie Gardner presented information on Avatar, Joxel, and eWiSACWIS and how they interact with each other and Alio.

Norb Kirk reviewed the preliminary 2020 fund balance estimate for the general fund. Sales tax collections have a dramatic impact on the general fund.

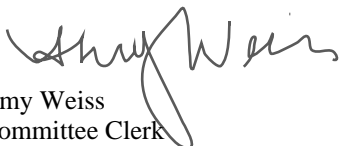
The committee reviewed the regular meeting minutes for December 14, 2020 and January 4, 2021.

Motion: Leary moved approval as presented

Vote: 5-0 via voice vote, no negative vote

The next meeting will be February 1, 2021. Possible agenda items include further discussions on the 2021 debt issues, the purchasing code/policy, and capital carryforwards from 2020.

The meeting was adjourned at 6:47 pm.

  
Amy Weiss  
Committee Clerk