



AGENDA
Committee on Finance & Budget

Thursday, January 11, 2024

4:00 p.m.

Courthouse – Room #3312
721 Oxford Ave, Eau Claire, WI

Join by Phone:

Dial in Number: 415.655.0001
Access Code: 2535 813 4670

Join by Meeting Number:

Meeting Number: 2535 813 4670
Meeting Password: Mggqz4gM6J6

Join from Meeting Link:

<https://eau Claire County.webex.com/eau Claire County/j.php?MTID=md4a4ec40b35677c455d2c9d7e006617d>

A majority of the county board may be in attendance at this meeting;
however, only members of the committee may take action on an agenda item.

1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. Review of Meeting Minutes / Discussion – Action
5. Disposition or Sale of In Rem Properties: Village of Fairchild and City of Eau Claire / Discussion – Action
6. Community Agency Funding – Children’s WI / Discussion – Action
7. Community Agency Budgeting & Funding / Discussion
8. Ehler’s Contract / Discussion
9. Finance Department Update / Discussion
10. Sales Tax Report / Discussion
11. Future Meetings and Agenda Items / Discussion
 - a. Regular February Meeting
 - b. Code Section & Financial Policy Review
12. Adjourn

Prepared by: Amy Weiss

PLEASE NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through sign language, interpreters, remote access, or other auxiliary aids. Contact the clerk of the committee or Administration for assistance at (715) 839-5106. For additional information on ADA requests, contact the County ADA Coordinator at (715) 839-7335, (FAX) (715) 839-1669, TTY: use Relay (711) or by writing to the ADA Coordinator, Human Resources, Eau Claire County Courthouse, 721 Oxford Avenue, Eau Claire, WI 54703.



MINUTES
Committee on Finance & Budget

Thursday, December 14, 2023

4:00 p.m.

Courthouse – Room #3420
721 Oxford Ave, Eau Claire, WI

Members Present: Supervisors Jim Dunning, John Folstad, Robin Leary, Cory Sisk, Dane Zook, Nancy Coffey (ex-officio)

Staff Present: Jason Szymanski, Finance Director; Kathryn Schauf, County Administrator; Glenda Lyons, Treasurer; Sharon McIlquham, Corporation Counsel; Lieske Giese, Health Department Director; Amy Weiss, Senior Accounting Manager; Linda O’Mara, Accountant (online); Vickie Gardner, DHS Fiscal Manager (online), Samantha Kraegenbrink, Assistant to the County Administrator (online), Greg Dachel, Information Systems Director (online)

Chair Zook called the Committee on Finance & Budget to order at 4:00 pm and confirmed compliance with open meetings law.

The Finance Director took roll call. Members present are indicated above.

No members of the public were present.

Review of Meeting Minutes

Motion: Folstad moved approval as submitted

Vote: 5-0, motion passes via voice vote

Glenda Lyons summarized the in-rem process for 2023. Of 118 properties, two properties were taken at court. Property One: owner is deceased, and small property that has been vacant for some time. Folstad would support selling to municipality since it is near adjoining land. Property Two: small piece of land near Ace Hardware. The committee would support offering to Ace Hardware.

Proposed Resolution 23-24/066 “Approving the Eau Claire County Opioid Task Force to Expend Funding for a Public Health Specialist in the Eau Claire City-County Health Department”

Lieske Giese presented information on this request. The state discontinued funding for the full-time public health specialist, who has provided general support and has been a pivotal person in public health initiatives. The Health Department is in need of gap filler funding while they look for additional funding from other sources for 2025.

Motion: Leary moved approval as presented

Vote: 4-1, motion passes via voice vote

Proposed Resolution 23-24/060 “Approving the Eau Claire County Opioid Task Force to Expend Funding for Peer Support Training in Eau Claire County”

Lieske Giese presented request for Peer Support training. Peer support is an evidence-based practice and the county does not have enough training.

Motion: Dunning moved approval as presented

Vote: 5-0, motion passes via voice vote

Proposed Resolution 23-24/067 “Resolution Recommending Prior to Relocation of the Refugees, World Relief Arrange an Independent Economic Impact Study Regarding Costs to Taxpayers be Completed and Reviewed by the County Board of Supervisors and a Disclosure from World Relief Regarding How the Capacity of 75 Primary Resettlement Refugees was Determined”

Motion: Folstad moved approval as presented

Chair Zook provided a disclaimer that even though three committee members signed the resolution, a walking quorum was not in effect because the signors were asked to sign, and the signors did not discuss the resolution outside of a public meeting.

Motion: Folstad to amend by eliminating the first whereas (rows 10-11)

Vote: 5-0 motion passes via voice vote

Vote on Original Motion as Amended: 4-1, motion passes via roll call vote

Dunning: no; Folstad: yes; Leary: yes; Sisk: yes; Zook: yes



MINUTES
Committee on Finance & Budget

Thursday, December 14, 2023

4:00 p.m.

Courthouse – Room #3420
721 Oxford Ave, Eau Claire, WI

American Rescue Plan Act (ARPA) Fund Interest Income

Motion: Folstad moved for an oral resolution to have the interest earned on ARPA funds moved to the general fund

Motion: Sisk moved to postpone until a fact sheet is written and responsibility is clearly identified

Vote: 5-0, motion passes via vote

Proposed Resolution 23-24/061 “Designating American Rescue Plan Act (“ARPA”) Funds to Be Used for the Jail Remodel Project Located at 710 2nd Ave, Eau Claire Wisconsin 54703”

Motion: Folstad moved approval as presented

Coffey requested that the committee consider the Committee on Administration’s plan to develop an award process. Leary feels that this request is premature because there has not been a designated process for others to submit and evaluate ideas. The entire board needs to have a say in how ARPA funds are awarded.

Folstad is supportive because this project is in the budget and the budget stated that alternative funding sources for capital projects should be reviewed.

Vote: 3-2, motion passes via voice vote

Dunning: no; Folstad: yes; Leary: no; Sisk: yes; Zook: yes

Proposed Resolution 23-24/065 “Resolution to Use a Portion of the Remaining American Rescue Plan (ARPA) Funds for Capital Projects at Beaver Creek Reserve”

Motion: Leary moved approval as presented

Folstad would like a full list of projects prior to obligating funds.

Coffey is concerned that other agencies and other worthy projects are not able to ask for additional funds and Beaver Creek did not request additional funding through the budget process.

Dunning wants a list of other projects because approving the jail and the BCR resolutions will use up almost all remaining ARPA funds without offering a request process that is equitable.

Vote: 4-1, motion passes via roll call vote

Dunning: no; Folstad: yes; Leary: yes; Sisk: yes; Zook: yes

Community Agency Funding for Children’s WI

The committee had questions that need to be answered.

Motion: Leary moved to postpone

Vote: 4-1, motion passes via voice vote

Jason Szymanski reviewed the most recent Moody’s rating report. The only area of concern may be the fund balance ratio.

Jason Szymanski reviewed the November sales tax report.

Future Meetings: January 11, 2024, 4:00 p.m.

Agenda Items: Contract Review, Code Section Review, In-Rem Property Disposition, ARPA interest income, Children’s WI funding

The committee adjourned at 5:30 p.m.

Amy Weiss
Committee Clerk



**EHLERS & ASSOCIATES
FINANCIAL CONSULTING CONTRACT**

I. PARTIES

This Agreement, between Eau Claire County, Wisconsin, located at 721 Oxford Avenue, Eau Claire, WI 54703-5481, hereinafter referred to as "County" and Ehlers & Associates, Inc. 3060 Centre Pointe Dr., Roseville, MN 55113, hereinafter referred to as the "Consultant".

II. TERM

Services under this Agreement shall commence April 1st, 2020 and continue through agreement completion of 12/31/2022. The term is subject to termination in accordance with Article V of this Agreement. This Agreement represents the entire agreement between the parties hereto and supersedes all prior negotiations, representations or agreements, either written or oral.

III. SCOPE OF SERVICES

The purpose of this Agreement is to formalize the relationship between County and Consultant. The Consultant shall provide financial consulting services for the County as indicated in Attachment 'A'. The total cost to perform these services is outlined in Attachment 'B'.

IV. OWNERSHIP RIGHTS

Information and products of this contract developed by the Consultant, for the purposes of this agreement, shall be belong exclusively to the County.

V. TERMINATION

The County may, upon written notice to the Consultant, terminate the performance of work under this Agreement, in whole or in part, in accordance with the following criteria:

- (A) Whenever the Consultant shall default in performance of this Agreement in accordance with its terms included in the term "default" any such failure by the Consultant to provide services set forth herein in Part III (Scope of Services) and shall fail to cure such default within a period of ten (10) days (or such longer period as the County may allow) after receipt from the County of a notice specifying the default; or
- (B) Whenever for any reason the County shall determine that such termination is in the best interest of the County. Any such termination shall be affected by delivery to the Consultant of a Notice of Termination specifying the basis for the termination, the extent to which performance of work is terminated and the effective date of such termination.

If after the termination of the Agreement or any part thereof for default under "A" above, it is determined that the Consultant was not in default pursuant to "A", or that the Consultant's failure to perform satisfactorily is due to causes beyond the control and without fault or negligence on the part of the Consultant, the Notice of Termination shall be deemed to have been issued under "B" above, and the rights and obligations of the parties involved shall be governed and resolved accordingly.

Upon receipt of a Notice of Termination and except as otherwise directed by the County, the Consultant shall stop work under the Agreement on the date and to the extent specified in the Notice of Termination; shall take all necessary or appropriate steps to limit disbursements and minimize costs; and will furnish a report, as of the date or receipt of notice of suspension or termination, of the status of

all activities under the terms of this Agreement, including the work effort, funds, results accomplished, conclusions resulting therefrom and such other matters as the County may require.

Notwithstanding the above, the Consultant shall not be relieved of liability to the County for damages sustained by the County by virtue of any breach of this Agreement by the Consultant and the County may withhold any payments to the Consultant for the purpose of set-off until such time as the exact amount of damages due to the County from the Consultant is determined.

VI. PAYMENT

- (A) The Consultant will submit a monthly statement for services. The statement shall include a description of services provided, along with the fees. Total fees shall not exceed the agreement amount unless prior written approval is provided. An original and two copies of the invoice will be sent directly to: Norb Kirk Director of Finance. This invoice will be reviewed and sent to the appropriate department for payment.
- (B) In event of dispute, the County reserves the right to withhold payment from that portion of the invoice under dispute until such time as the dispute is resolved or settlement is achieved through other means.
- (C) The County is subject to payment provisions of 1989 Wisconsin Act 233. The County, after receipt of a properly completed invoice or receipt and acceptance of the property or service whichever is later, will make payment within thirty (30) days as long as the properly completed invoice or receipt is received on or before the 4th of the month. If a properly completed invoice or receipt is not received by the 4th of the month, the Consultant waives the right to collect interest under 1989 Wisconsin Act 233 if payment is not made within thirty (30) days.

VII. PERSONNEL

The Consultant represents that it has or will secure, at its own expense, all necessary personnel required to perform the services under this Agreement. Such personnel shall not be employees of or have any contractual relationship with agencies providing funds for the project.

VIII. CONFLICT OF INTEREST

- (A) No officer or employee of the County and no member of its governing body, who exercises any functions or responsibilities in review or approval of the undertaking or carrying out of this study, during his tenure or one (1) year thereafter shall have any personal interest, direct or indirect, apart from his official duties, in this Agreement or the proceeds thereof.
- (B) The Consultant covenants that it has presently no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this Agreement. The Consultant further covenants that in the performance of this Agreement no person having such interest shall be employed.

IX. HOLD HARMLESS

Regarding the operations and responsibilities concerning this agreement, the Consultant further covenants and agrees to indemnify, and hold harmless the County, its officers, agents and employees from and against any and all loss or expense that may arise by reason of liability for damage, injury or death, or for invasion of personal or property rights, of every name and nature, and whether casual or continuing trespass or nuisance and any other claim for damages arising at law and equity alleged to have been caused or sustained in whole or in part by or because of any omission of duty, negligence or because wrongful act on the part of the Consultant, its employees or agents, or because of any joint omission of duty, negligence or wrongful act on the part of the Consultant and the County, their employees or agents in connection with this Agreement.

X. INSURANCE REQUIRED

The Consultant to perform services for the County of Eau Claire shall: (1) Maintain worker's compensation insurance as required by Wisconsin Statutes, for all employees engaged in work: (2) Maintain general liability and property damage against any and all claim(s) which might occur in the carrying out of this agreement/agreement. Minimum coverage is \$1,000,000 combined single limit liability. Provide, upon request, an insurance certificate(s) indicating this coverage, countersigned by

any insurer licensed to do business in the State of Wisconsin, covering the period of this agreement/agreement, and the County will be listed as an additional insured.

XI. SUBAGREEMENTING OR ASSIGNMENT

The benefits or obligations hereunder shall inure to and be binding upon the parties hereto and their respective successors, provided any such successor to the Consultant, whether such successor be an individual, a partnership or a corporation, is acceptable to Eau Claire County, and neither this Agreement nor the services to be performed thereunder shall be subcontracted, or assigned or otherwise disposed of, either in whole or in part, except with the prior written consent of the County.

XII. CHANGES, ALTERATIONS OR MODIFICATIONS IN THE SERVICES

The County shall have the right, at its discretion, to change, alter or modify the services provided for in this Agreement and such changes, alterations or modifications may be made even though they will result in an increase or decrease in the services of the Consultant or in the agreement cost thereof except that if the changes increase the costs to the Consultant and the County does not agree to bear the additional costs, the Consultant may cancel this Agreement on 60 days written notice. Any such change, alteration or modification which either separately or in combination results in a change in the scope of services or an increase in the amount payable to the Consultant will be processed by a written change order.

XIII. SANCTIONS UPON IMPROPER ACTS

If the Consultant, or any of its officers, partners, principals, or Agents, or if an employee of the Consultant acting with its acquiescence, is convicted of a crime arising out of or in connection with the procurement of this Agreement or the services or any payment under it, the Agreement may be terminated as provided in Section V. In the event of a conviction occurring after the expiration or termination of this Agreement, the Consultant shall be liable for the refund of all fee or profit paid under the Agreement. The rights and remedies set forth herein shall be in addition to, and the exercise thereof shall in no way be considered or construed as a waiver of, any other rights or remedies granted or available to Eau Claire County.

XIV. RESPONSIBILITY OF A CONSULTANT

- (A) The Consultant shall perform the services with that standard of care, skill and diligence normally provided by a Consultant in the performance of services similar to the services hereunder.
- (B) Notwithstanding any review, approval, acceptance or payment for the services by the County, the Consultant shall be responsible for professional and technical accuracy of its work, services, equipment and other materials furnished by the Consultant under this Agreement.
- (C) If the Consultant fails to perform the services, or any part of the services, in conformance with the standard set forth in Paragraph A above, and such failure is made known to the Consultant within thirty (30) days after expiration of this Agreement, it shall, if required by the County, perform at its own expense and without additional cost to the County, those services necessary for the correction of any deficiencies or damage resulting, in whole or in part, from the Consultant's failure. This obligation is in addition to and not in substitution for other remedies available to the County under Section IV.
- (D) The Consultant shall be required to furnish, upon request by the County, proof that it has the financial capacity to provide the services and that it is financially able - through its own resources or through a qualified surety - to protect the County from errors and omissions that might arise from the direct performance of the services or the performance of the services by third parties relying on the work product.

XV. APPLICABLE LAW

This agreement shall be governed under the laws of the State of Wisconsin and is made at Eau Claire County, Wisconsin, and venue for any legal action to enforce the terms of the agreement shall be in Eau Claire County Circuit Court.

XVI. COMPLIANCE WITH THE LAWS

The Consultant hereby represents and warrants:

- (A) That it is qualified to do business in the State of Wisconsin and it will take such action as, from time to time hereafter, may be necessary to remain so qualified; and
- (B) That it is not in arrears with respect to the payment of any monies due and owing Eau Claire County, or any department or agency thereof, including but not limited to the payment of taxes and employee benefits, and that it shall not become so in arrears during the term of this Agreement; and
- (C) That it shall comply with all Federal, State and local laws, ordinances and legally enforceable rules and regulation applicable to its activities and obligations under this Agreement; and
- (D) That it shall procure, at its expense, all licenses, permits, insurance and governmental approval, if any, necessary to the performance of its obligations under this Agreement.

In addition to any other remedy available to the County, breach of any of the Paragraphs A through D of this Section shall, at the election of the County, be grounds for termination as provided for in Section IV, provided, however, that failure of the County to terminate this Agreement shall not be considered or construed as a waiver of such breach nor as a waiver of any rights or remedies granted or available to the County.

XVII. TAXES

The County and its Departments are exempt from payment of all federal taxes and Wisconsin state and local taxes on its purchases except Wisconsin excise tax as described below:

- 1. The County, including all of its departments, is required to pay a Wisconsin excise tax on beer, liquor, wine, cigarette, tobacco product, motor vehicle fuel, engine oil and aviation fuel. However, the County is exempt from payment of State of Wisconsin sales or user tax on this purchase. The County may be subject to taxes imposed by other States on its purchases dependent upon the laws of that state.
- 2. Consultants performing construction activities are required to pay state user tax on the cost of materials.
- 3. The Wisconsin Department of Revenue does not issue state sales exempt numbers to Counties per Wisconsin Statute \square 77.54(9)(a).

XVIII. INDEPENDENT CONSULTANT STATUS

Both parties understand that the County is bound by the public records law, and as such, all terms of this agreement are subject to and conditioned on the provisions of Wis. Stat. § 19.31 *et seq.* Provider acknowledges that it is obligated to assist the County in retaining and producing records that are subject to the Wisconsin Public Records law, and that the failure to do so will constitute a material breach of this agreement, and that the Provider must defend and hold the County harmless from liability under that law. Except as otherwise authorized, those records shall be maintained for a period of seven (7) years after receipt of final payment under this agreement.

The relationship of the Consultant to the County shall be that of an independent consultant and the Consultant shall be entitled to none of the rights, benefits, salaries, wages or fringe benefits to which employees of the County are eligible. Nothing in this Agreement shall be construed so as to deem the Consultant, its employees or agents (1) as employees of the County, (2) as carrying out the functions of the County, (3) as effectively acting as or in place of the County, or (4) having the status of the County. The Consultant has no authority to incur any obligation for or on behalf of the County. No federal, state or local taxes or social security deductions or contributions shall be made by the County on behalf of the Consultant. THE CONSULTANT UNDERSTANDS IT MAY BE LIABLE UNDER SECTIONS 1401 TO 1403 OF THE INTERNAL REVENUE CODE (1980) FOR PAYMENT OF A TAX ON SELF-EMPLOYMENT INCOME AND IT SHALL BE THE CONSULTANT'S RESPONSIBILITY TO KEEP A RECORD OF INCOME UNDER THIS AGREEMENT AND TO FILE SUCH INCOME TAX FORMS AS MAY BE REQUIRED BY LAW. NO DEDUCTIONS FOR ANY PURPOSE WHATSOEVER ARE BEING TAKEN FROM THE PAYMENT SPECIFIED AT 2., ABOVE.

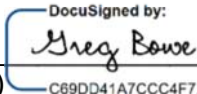
The parties hereto, having read and understood the entirety of this Agreement, consisting of four (4) typewritten pages and two (2) attachments, hereby affix their duly authorized signatures.

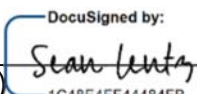
**EAU CLAIRE COUNTY
(COUNTY) BY:**

(CONSULTANT) BY:

(Name/Title) Greg Bowe

(Name/Title) Sean Lentz

(Signature)  C69DD41A7CCC4F7...

(Signature)  1C48E4FF44484FB...

(Date) 3/19/2020

(Date) 4/2/2020

ATTACHMENT 'A'

SCOPE of SERVICES:

Development of a Financing Plan

- The Consultant shall develop a financing plan in consultation with County officials and bond counsel for the issuance of general obligation and revenue bonds. The plan of financing shall include, but not be limited to a thorough review and analysis of the existing financial resources and legal structure of the County's existing debt and determination of the amount of bonds necessary to be issued in connection with the County's Capital Improvement Plan. All work shall be undertaken so as to assure bonds are issued in a timely manner in accordance with the County's schedule.

Designing the Features of the Bond Issues

The Financial Consultant shall make recommendations on the following features of the bond issues.

- Suitable maturity schedules for the payment of principle interest;
- Denominations of the bonds that will enhance their sale;
- Debt service payment alternatives of County consideration.

Marketing of Bonds

The Financial Consultant shall perform the following functions to facilitate the marketing and sale of the bonds. Costs related to these functions must be included in the prices quoted under Attachment 'B' schedule of prices.

- Develop, prepare and publish the necessary bond sale documents to include:
 - The bond sale calendars;
 - The complete and detailed official statements of the terms under which the bonds are to be offered.
 - An official bid form.
- Review the security agreement prepared by the bond council.
- Prepare and present such information as is required to receive the best rating possible from two bond rating services.
 - The County will pay all rating service fees charged by the rating companies.
 - The Consultant shall bear all consulting firm travel related and incidental costs associated with obtaining the ratings (The County will pay all travel related costs for County employees).
- Develop a comprehensive list of potential purchasers of the bonds and explain the issues to potential investors, ensuring that each potential purchaser receives copies of all relevant financial documents and information about the issues.
- Recommend the most advantageous time to market the proposed securities.
- Prepare and publish the official notice of sale.

- If the sales are by competitive bids, supervise the mechanics and receiving and tabulating bids and recommend in writing, the bid deemed most favorable to the County.
- If any sale is negotiated, assist with the selection of an underwriter (see Article VIII).
- Assist with bond closings.
- Prepare post sale analysis of the issue to include interest rates, maturities, and comparative sales data.
- Assemble and distribute documents as required under annual continuing disclosure reporting standards.

Other Services

The Consultant shall, upon request and without additional compensation, furnish such explanation as may be necessary to clarify and interpret any report or information submitted to the County.

Additional Services

For the period of this contract (See Article II) the Consultant shall provide additional services in the form of miscellaneous financial advice relating to the debt matters as requested by the County Finance Director and charge for those services as outlined in Attachment 'B' schedule of prices. It shall be expressly understood between the parties that the services are considered 'additional services' before they are provided, and such understanding shall be documented by both parties. Compensation shall be as specified in Article VI of this agreement.

ATTACHMENT 'B'**Contract Pricing**

Contract Pricing		
	<u>Base</u>	<u>\$/1,000</u>
G.O < \$1MM	\$9,500	
G.O > \$1MM - \$5MM	\$9,500	\$1.85
G.O > \$5MM - \$10MM	\$16,900	\$0.70
G.O > \$10MM - \$20MM	\$20,400	\$0.50
G.O. Advance Refunding	\$2,000 for 1st AR + \$250/additional AR	
Revenue Obligation	G.O scale x 125%	



CONTRACT FOR CONTINUING DISCLOSURE UNDERTAKING

I. PARTIES

This Agreement, between Eau Claire County, Wisconsin, located at 721 Oxford Avenue, Eau Claire, WI 54703-5481, hereinafter referred to as "County" and Ehlers & Associates, Inc. 3060 Centre Pointe Dr., Roseville, MN 55113, hereinafter referred to as the "Consultant".

II. TERM

Services under this Agreement shall commence April 1st, 2020 and continue through agreement completion of 12/31/2022. The term is subject to termination in accordance with Article V of this Agreement. This Agreement represents the entire agreement between the parties hereto and supersedes all prior negotiations, representations or agreements, either written or oral.

III. SCOPE OF SERVICES

The purpose of this Agreement is to formalize the relationship between County and Consultant. The Consultant shall provide services as indicated in the attached Appendix 'A' and Event Notices Appendix 'B'. The total costs to perform these services is indicated in Appendix 'C'.

IV. OWNERSHIP RIGHTS

Information and Agreements/Certificates prepared by the Consultant, for the purposes of this agreement, shall be belong exclusively to the County.

V. TERMINATION

The County may, upon written notice to the Consultant, terminate the performance of work under this Agreement, in whole or in part, in accordance with the following criteria:

- (A) Whenever the Consultant shall default in performance of this Agreement in accordance with its terms included in the term "default" any such failure by the Consultant to provide services set forth herein in Part III (Scope of Services) and shall fail to cure such default within a period of ten (10) days (or such longer period as the County may allow) after receipt from the County of a notice specifying the default; or
- (B) Whenever for any reason the County shall determine that such termination is in the best interest of the County. Any such termination shall be affected by delivery to the Consultant of a Notice of Termination specifying the basis for the termination, the extent to which performance of work is terminated and the effective date of such termination.

If after the termination of the Agreement or any part thereof for default under "A" above, it is determined that the Consultant was not in default pursuant to "A", or that the Consultant's failure to perform satisfactorily is due to causes beyond the control and without fault or negligence on the part of the Consultant, the Notice of Termination shall be deemed to have been issued under "B" above, and the rights and obligations of the parties involved shall be governed and resolved accordingly.

Upon receipt of a Notice of Termination and except as otherwise directed by the County, the Consultant shall stop work under the Agreement on the date and to the extent specified in the Notice of Termination; shall take all necessary or appropriate steps to limit disbursements and minimize costs; and will furnish a report, as of the date or receipt of notice of suspension or termination, of the status of all activities under the terms of this Agreement, including the work effort, funds, results accomplished, conclusions resulting therefrom and such other matters as the County may require.

Notwithstanding the above, the Consultant shall not be relieved of liability to the County for damages sustained by the County by virtue of any breach of this Agreement by the Consultant and the County may withhold any payments to the Consultant for the purpose of set-off until such time as the exact amount of damages due to the County from the Consultant is determined.

VI. PAYMENT

- (A) The Consultant will submit a monthly statement for services. The statement shall include a description of services provided, along with the fees. Total fees shall not exceed the agreement amount unless prior written approval is provided. An original and two copies of the invoice will be sent directly to: Norb Kirk, Director of Finance. This invoice will be reviewed and sent to the appropriate department for payment.
- (B) In event of dispute, the County reserves the right to withhold payment from that portion of the invoice under dispute until such time as the dispute is resolved or settlement is achieved through other means.
- (C) The County is subject to payment provisions of 1989 Wisconsin Act 233. The County, after receipt of a properly completed invoice or receipt and acceptance of the property or service whichever is later, will make payment within thirty (30) days as long as the properly completed invoice or receipt is received on or before the 4th of the month. If a properly completed invoice or receipt is not received by the 4th of the month, the Consultant waives the right to collect interest under 1989 Wisconsin Act 233 if payment is not made within thirty (30) days.

VII. PERSONNEL

The Consultant represents that it has or will secure, at its own expense, all necessary personnel required to perform the services under this Agreement. Such personnel shall not be employees of or have any contractual relationship with agencies providing funds for the project.

VIII. CONFLICT OF INTEREST

- (A) No officer or employee of the County and no member of its governing body, who exercises any functions or responsibilities in review or approval of the undertaking or carrying out of this study, during his tenure or one (1) year thereafter shall have any personal interest, direct or indirect, apart from his official duties, in this Agreement or the proceeds thereof.

- (B) The Consultant covenants that it has presently no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this Agreement. The Consultant further covenants that in the performance of this Agreement no person having such interest shall be employed.

IX. HOLD HARMLESS

Regarding the operations and responsibilities concerning this agreement, the Consultant further covenants and agrees to indemnify, and hold harmless the County, its officers, agents and employees from and against any and all loss or expense that may arise by reason of liability for damage, injury or death, or for invasion of personal or property rights, of every name and nature, and whether casual or continuing trespass or nuisance and any other claim for damages arising at law and equity alleged to have been caused or sustained in whole or in part by or because of any omission of duty, negligence or because wrongful act on the part of the Consultant, its employees or agents, or because of any joint omission of duty, negligence or wrongful act on the part of the Consultant and the County, their employees or agents in connection with this Agreement.

X. INSURANCE REQUIRED

The Consultant to perform services for the County of Eau Claire shall: (1) Maintain worker's compensation insurance as required by Wisconsin Statutes, for all employees engaged in work: (2) Maintain general liability and property damage against any and all claim(s) which might occur in the carrying out of this agreement/agreement. Minimum coverage is \$1,000,000 combined single limit liability. Provide, upon request, an insurance certificate(s) indicating this coverage, countersigned by any insurer licensed to do business in the State of Wisconsin, covering the period of this agreement/agreement, and the County will be listed as an additional insured.

XI. SUBAGREEMENTING OR ASSIGNMENT

The benefits or obligations hereunder shall inure to and be binding upon the parties hereto and their respective successors, provided any such successor to the Consultant, whether such successor be an individual, a partnership or a corporation, is acceptable to Eau Claire County, and neither this Agreement nor the services to be performed thereunder shall be subcontracted, or assigned or otherwise disposed of, either in whole or in part, except with the prior written consent of the County.

XII. CHANGES, ALTERATIONS OR MODIFICATIONS IN THE SERVICES

The County shall have the right, at its discretion, to change, alter or modify the services provided for in this Agreement and such changes, alterations or modifications may be made even though they will result in an increase or decrease in the services of the Consultant or in the agreement cost thereof except that if the changes increase the costs to the Consultant and the County does not agree to bear the additional costs, the Consultant may cancel this Agreement on 60 days written notice. Any such change, alteration or modification which either separately or in combination results in a change in the scope of services or an increase in the amount payable to the Consultant will be processed by a written change order.

XIII. SANCTIONS UPON IMPROPER ACTS

If the Consultant, or any of its officers, partners, principals, or Agents, or if an employee of the Consultant acting with its acquiescence, is convicted of a crime arising out of or in connection with the procurement of this Agreement or the services or any payment

under it, the Agreement may be terminated as provided in Section V. In the event of a conviction occurring after the expiration or termination of this Agreement, the Consultant shall be liable for the refund of all fee or profit paid under the Agreement. The rights and remedies set forth herein shall be in addition to, and the exercise thereof shall in no way be considered or construed as a waiver of, any other rights or remedies granted or available to Eau Claire County.

XIV. RESPONSIBILITY OF A CONSULTANT

- (A) The Consultant shall perform the services with that standard of care, skill and diligence normally provided by a Consultant in the performance of services similar to the services hereunder.
- (B) Notwithstanding any review, approval, acceptance or payment for the services by the County, the Consultant shall be responsible for professional and technical accuracy of its work, services, equipment and other materials furnished by the Consultant under this Agreement.
- (C) If the Consultant fails to perform the services, or any part of the services, in conformance with the standard set forth in Paragraph A above, and such failure is made known to the Consultant within thirty (30) days after expiration of this Agreement, it shall, if required by the County, perform at its own expense and without additional cost to the County, those services necessary for the correction of any deficiencies or damage resulting, in whole or in part, from the Consultant's failure. This obligation is in addition to and not in substitution for other remedies available to the County under Section IV.
- (D) The Consultant shall be required to furnish, upon request by the County, proof that it has the financial capacity to provide the services and that it is financially able - through its own resources or through a qualified surety - to protect the County from errors and omissions that might arise from the direct performance of the services or the performance of the services by third parties relying on the work product.

XIV. APPLICABLE LAW

This agreement shall be governed under the laws of the State of Wisconsin and is made at Eau Claire County, Wisconsin, and venue for any legal action to enforce the terms of the agreement shall be in Eau Claire County Circuit Court.

XV. COMPLIANCE WITH THE LAWS

The Consultant hereby represents and warrants:

- (A) That it is qualified to do business in the State of Wisconsin and it will take such action as, from time to time hereafter, may be necessary to remain so qualified; and
- (B) That it is not in arrears with respect to the payment of any monies due and owing Eau Claire County, or any department or agency thereof, including but not limited to the payment of taxes and employee benefits, and that it shall not become so in arrears during the term of this Agreement; and
- (C) That it shall comply with all Federal, State and local laws, ordinances and legally enforceable rules and regulation applicable to its activities and obligations under this Agreement; and
- (D) That it shall procure, at its expense, all licenses, permits, insurance and governmental approval, if any, necessary to the performance of its obligations under this Agreement.

In addition to any other remedy available to the County, breach of any of the Paragraphs A through D of this Section shall, at the election of the County, be grounds for termination as provided for in Section IV, provided, however, that failure of the County to terminate this Agreement shall not be considered or construed as a waiver of such breach nor as a waiver of any rights or remedies granted or available to the County.

XVI. TAXES

The County and its Departments are exempt from payment of all federal taxes and Wisconsin state and local taxes on its purchases except Wisconsin excise tax as described below:

1. The County, including all of its departments, is required to pay a Wisconsin excise tax on beer, liquor, wine, cigarette, tobacco product, motor vehicle fuel, engine oil and aviation fuel. However, the County is exempt from payment of State of Wisconsin sales or user tax on this purchase. The County may be subject to taxes imposed by other States on its purchases dependent upon the laws of that state.
2. Consultants performing construction activities are required to pay state user tax on the cost of materials.
3. The Wisconsin Department of Revenue does not issue state sales exempt numbers to Counties per Wisconsin Statute 77.54(9)(a).

XVII. INDEPENDENT CONSULTANT STATUS

Both parties understand that the County is bound by the public records law, and as such, all terms of this agreement are subject to and conditioned on the provisions of Wis. Stat. § 19.31 *et seq.* Provider acknowledges that it is obligated to assist the County in retaining and producing records that are subject to the Wisconsin Public Records law, and that the failure to do so will constitute a material breach of this agreement, and that the Provider must defend and hold the County harmless from liability under that law. Except as otherwise authorized, those records shall be maintained for a period of seven (7) years after receipt of final payment under this agreement.

The relationship of the Consultant to the County shall be that of an independent consultant and the Consultant shall be entitled to none of the rights, benefits, salaries, wages or fringe benefits to which employees of the County are eligible. Nothing in this Agreement shall be construed so as to deem the Consultant, its employees or agents (1) as employees of the County, (2) as carrying out the functions of the County, (3) as effectively acting as or in place of the County, or (4) having the status of the County. The Consultant has no authority to incur any obligation for or on behalf of the County. No federal, state or local taxes or social security deductions or contributions shall be made by the County on behalf of the Consultant. THE CONSULTANT UNDERSTANDS IT MAY BE LIABLE UNDER SECTIONS 1401 TO 1403 OF THE INTERNAL REVENUE CODE (1980) FOR PAYMENT OF A TAX ON SELF-EMPLOYMENT INCOME AND IT SHALL BE THE CONSULTANT'S RESPONSIBILITY TO KEEP A RECORD OF INCOME UNDER THIS AGREEMENT AND TO FILE SUCH INCOME TAX FORMS AS MAY BE REQUIRED BY LAW. NO DEDUCTIONS FOR ANY PURPOSE WHATSOEVER ARE BEING TAKEN FROM THE PAYMENT SPECIFIED AT 2., ABOVE.

The parties hereto, having read and understood the entirety of this Agreement, consisting of four (4) typewritten pages and two (2) attachments, hereby affix their duly authorized signatures.

**EAU CLAIRE COUNTY
(COUNTY) BY:**

Greg Bowe

Greg Bowe – Purchasing Manager

DocuSigned by:
Greg Bowe

(Signature) C69DD41A7CCC4F7...

(Date) 3/19/2020

(CONSULTANT) BY:

Sean Lentz

(Name/Title)

DocuSigned by:
Sean Lentz

(Signature) 1C48E4FF44484FB...

(Date) 4/2/2020

ATTACHMENT 'A'

EHLERS DISSEMINATION AGENT SERVICES AND FEES

Ehlers' continuing disclosure services are designed to assist the Issuer in meeting its continuing disclosure obligations. Depending on the size of a transaction and the total amount of debt outstanding at the time of issuance, different debt issues may be subject to different reporting requirements. Ehlers will provide the services identified below, which are reflective of the Issuer's requirements under its respective Continuing Disclosure Undertaking (CDU). In no event will Ehlers assist Issuer with assessing whether information provided or omitted as part of an annual filing is "material" or whether an event is "material" under the federal securities laws requiring the filing of an event notice pursuant to a CDU. If the Issuer accepts this letter and engages Ehlers as the Dissemination Agent, Ehlers shall provide the following services and charge the following fees:

Full Disclosure Services.

Background

Since 1995, Securities and Exchange Commission (SEC) rule 15c2-12 (the "Rule") has required underwriters of municipal securities to ensure that issuers are obligated to provide periodic reporting of specific information with respect to certain issues of municipal securities. An issuer is classified as a "full disclosure" reporting entity when it issues securities subject to the Rule in an amount of \$1 million or more, and further provided that total securities subject to the Rule and currently outstanding exceed \$10 million. Full disclosure reporting entities must:

- File reports consisting of specific information at least annually with the Municipal Securities Rulemaking Board's (MSRB) Electronic Municipal Market Access (EMMA) system (<http://emma.msrb.org>).
- File "Event Notices" regarding enumerated events specified in SEC rules and CDUs within 10 business days of occurrence. Event Notices are filed through the same EMMA system.

Description of Services

Issuer engages Ehlers to provide the following services in connection with the preparation and dissemination of Issuer's continuing disclosure reports and Event Notice filings in connection with all outstanding debt issues of Issuer subject to the Rule and for which continuing disclosure reports or filings are required. During the Term of the engagement, Ehlers shall provide the services hereinafter described with respect to all existing and future securities of the Issuer subject to the Rule and having continuing disclosure requirements. Ehlers shall provide these services for any other securities of the Issuer when requested in writing by the Issuer.

Annual Filings, or More Frequently, if Required

- a. Review and catalog of all Continuing Disclosure Agreement/Certificate/Undertaking (CDU)'s of Issuer relative to current and future issues of securities subject to the Rule.
- b. Creation of a timetable for the anticipated schedule of events relating to the preparation of Issuer's annual (or more frequently, if required) continuing disclosure report.
- c. Collection of information from third parties and Issuer, as applicable, to the extent necessary to prepare the annual (or more frequently, if required) continuing disclosure report.
- d. Preparing the annual (or more frequently, if required) continuing disclosure report in a standardized format acceptable for submission to the EMMA system, or any future industry standard.

- e. Submission of the annual (or more frequently, if required) continuing disclosure report and any Event Notices to the designated recipient based on the applicable CDU's of Issuer and all laws, rules and regulations relative thereto.
- f. Delivering a copy of any report or notice submitted in accordance with (e. above) to Issuer for its records, as well as confirmations of receipt of filing(s).
- g. Respond to Underwriter/Investor inquiries and requests.
- h. Providing recommendations to Issuer relating to future continuing disclosure related matters.

Event Notices

- a. Informing Issuer of the types of events that may require the filing of an "Event Notice" and the required reporting period for such notices.
- b. Notifying Issuer of any information Ehlers discovers that may require the filing of an Event Notice, and preparation and filing of the required Event Notice.
- c. Upon notification by Issuer of any circumstances that may require the filing of an Event Notice, preparing, filing, and providing confirmation of filing the required Event Notice.

Description of Fees

Full Disclosure Services fees shall be assessed as follows:

Number of Issuer Continuing Disclosure Undertakings	Annual Fee
One (1) to three (3) CDU's	\$2,800
Four (4) to six (6) CDU's	\$3,300
Seven (7) or more CDU's	\$3,800
<i>Plus any out of pocket expenses.</i>	

Special Circumstances

If an Issuer's CDU requires periodic filings (quarterly or semiannually) in addition to the annual filings, a fee of \$500 per required CDU filing shall be assessed.

Limited Disclosure Services.

Background

In 2009, the Securities and Exchange Commission put into place revised rules regarding a limited scope of continuing disclosure requirements for certain municipal securities issuers. These rules apply to any securities issued on or after July 1, 2009 in amounts of \$1 million or more and where the Issuer's total amount of principal outstanding and subject to the Rule is less than \$10 million upon issuance. Any issuer meeting the aforementioned parameters must comply with a limited disclosure undertaking and file annual reports. Issuers subject to limited disclosure requirements must file audited financial statements (or unaudited financial statements if allowed under a CDU) on an annual basis, rather than both financial statements and operating and statistical data.

Description of Services

Ehlers shall provide the following services in connection with the preparation and dissemination of Issuer's continuing disclosure reports and Event Notice filings for all current and future outstanding securities of Issuer subject to the Rule and for which continuing disclosure reports or filings are required. During the Term of the engagement, Ehlers shall provide the services hereinafter described with respect to all future

issuances for which Ehlers provides municipal advisory services and that have continuing disclosure requirements. Ehlers will also provide these services for any other issues when requested in writing by the Issuer.

Services to be provided are as follows:

Annual Filings

- a. Review of all Continuing Disclosure Agreement/Certificate/Undertaking (CDU)'s of Issuer relative to currently outstanding issuances.
- b. Creation of a timetable for the anticipated schedule of events relating to the dissemination of Issuer's annual updated financial information and operating data.
- c. Submitting the Issuer's annual financial statements to the designated recipient thereof based on the applicable CDU's of Issuer and all laws, rules and regulations relative thereto.
- d. Delivering a copy of any report or notice submitted in accordance with (c above) to Issuer for its records.
- e. Respond to Underwriter/Investor inquires and requests.
- f. Providing recommendations to Issuer relating to future continuing disclosure related matters.

Event Notices

- a. Informing Issuer of the types of events that may require the filing of an "Event Notice".
- b. Notifying Issuer of any information Ehlers discovers that may require the filing of an Event Notice, and preparation and filing of the required Event Notice.
- c. Upon notification by Issuer of any circumstances that may require the filing of an Event Notice, prepare and file the required Event Notice.

Description of Fees

Limited Disclosure Services shall be provided annually for a fee of \$750.

Future Fee Changes

Ehlers reserves the right to adjust fees during the Term of the engagement upon mutual agreement between both parties, but not more than annually. Prior to any fee adjustments, the agreed upon fee adjustment and their effective date will be approved in writing.

ATTACHMENT 'B'

EVENT NOTICES

If any one of the listed events occurs in relation to the Issuer and/or any of the Issuer's securities subject to this agreement, you must notify Ehlers at the earliest possible time to discuss the applicability and the need for any filing of an Event Notice. The Issuer may also wish to discuss the matter with its legal counsel to gauge materiality of any occurrence.

Mandatory Event Notices

- Principal and interest payment delinquencies
- Non-payment related defaults, if material
- Unscheduled draws on debt service reserves reflecting financial difficulties
- Unscheduled draws on credit enhancements reflecting financial difficulties
- Substitution of credit or liquidity providers or their failure to perform
- Adverse tax opinions, IRS notices or material events affecting the tax status of the security
- Modifications to rights of security holders, if material
- Bond calls, if material
- Defeasances
- Release, substitution or sale of property securing repayment of the securities, if material
- Rating changes
- Tender offers
- Bankruptcy, insolvency, receivership or similar event of the obligated person
- Merger, consolidation, or acquisition of the obligated person, if material
- Appointment of a successor or additional trustee, or the change of name of a trustee, if material
- Incurrence of a Financial Obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material; and
- Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.

Additional / Voluntary Event-Based Disclosures

- Amendment to continuing disclosure undertaking
- Change in obligated person
- Notice to investors pursuant to bond documents
- Certain communications from the Internal Revenue Service
- Secondary market purchases
- Bid for auction rate or other securities
- Capital or other financing plan
- Litigation / enforcement action
- Change of tender agent, remarketing agent, or other on-going party
- Derivative or other similar transaction
- Other event-based disclosures

**Eau Claire County
Annual Sales Tax Collections**

Month	2021	2022	2023	Cumulative YTY Change	2022 % of Budget	2023% of Budget
January	\$ 838,139	\$ 974,265	\$ 946,426	\$ (27,840)	8.31%	7.82%
February	954,608	962,078	811,233	(178,685)	16.52%	14.53%
March	1,035,307	974,660	1,165,157	11,812	24.84%	24.16%
April	1,235,684	1,424,149	1,342,647	(69,690)	37.00%	35.25%
May	1,078,714	1,006,379	1,082,969	6,899	45.58%	44.20%
June	950,114	1,158,908	1,370,565	218,556	55.47%	55.53%
July	1,404,778	1,279,821	1,250,013	188,748	66.40%	65.86%
August	1,145,274	1,107,993	1,095,911	176,666	75.85%	74.92%
September	960,118	1,244,956	1,382,216	313,926	86.48%	86.34%
October	1,245,706	1,329,500	1,218,437	202,863	89.51%	88.59%
Total YTD	\$ 10,848,443	\$ 11,462,710	\$ 11,665,573			
Budget	\$ 10,500,960	\$ 11,718,000	\$ 12,100,000			
Actual Collections	\$ 12,947,112	\$ 13,731,189				
Surplus	\$ 2,446,152	\$ 2,013,189				

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

**Eau Claire County
Annual Sales Tax Collections**

Month	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
January	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229	\$ 838,139	\$ 974,265	\$ 946,426
February	689,925	843,563	882,113	628,528	601,096	669,281	801,924	954,608	962,078	811,233
March	852,142	864,937	659,845	914,348	957,986	959,733	682,340	1,035,307	974,660	1,165,157
April	641,812	719,623	933,154	883,529	900,497	854,152	759,489	1,235,684	1,424,149	1,342,647
May	856,800	854,993	880,459	803,003	946,279	1,020,614	1,000,779	1,078,714	1,006,379	1,082,969
June	935,972	835,827	819,172	893,219	1,249,533	1,134,311	1,027,023	950,114	1,158,908	1,370,565
July	764,686	1,031,180	946,348	1,108,995	748,195	763,404	938,683	1,404,778	1,279,821	1,250,013
August	1,004,488	957,996	817,003	829,756	987,184	1,128,758	1,180,465	1,145,274	1,107,993	1,095,911
September	725,272	753,988	906,726	984,452	1,086,193	1,059,516	733,468	960,118	1,244,956	1,382,216
October	830,917	968,167	901,132	933,541	789,472	775,608	1,036,954	1,245,706	1,329,500	1,218,437
November	934,158	868,976	662,535	652,721	950,828	1,071,365	946,310	890,301	850,175	
December	707,471	708,777	996,080	1,137,837	1,069,954	968,152	955,598	1,208,368	1,418,304	
Total	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 11,109,693	\$ 10,982,263	\$ 12,947,112	\$ 13,731,189	\$ 11,665,573
Budgeted	\$ 8,586,000	\$ 8,950,000	\$ 9,280,000	\$ 9,600,000	\$ 10,100,000	\$ 10,849,216	\$ 10,850,960	\$ 10,500,960	\$ 11,718,000	\$ 12,100,000
Surplus	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ 131,303	\$ 2,446,152	\$ 2,013,189	\$ (434,427)
Total County Taxable Sales	\$ 1,915,402,600	\$ 2,012,674,000	\$ 2,020,255,414	\$ 2,105,167,718	\$ 2,206,710,922	\$ 2,221,938,672	\$ 2,196,452,592	\$ 2,589,422,476	\$ 2,746,237,742	\$ 2,333,114,664
Monthly Average	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 925,808	\$ 915,189	\$ 1,078,926	\$ 1,144,266	\$ 1,166,557

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

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 876,571	\$ 919,229
February	\$ 839,825	\$ 811,233
March	\$ 963,440	\$ 974,660
April	\$ 1,123,224	\$ 1,235,684
May	\$ 1,037,891	\$ 1,020,614
June	\$ 1,128,184	\$ 1,134,311
July	\$ 1,127,340	\$ 1,250,013
August	\$ 1,131,680	\$ 1,128,758
September	\$ 1,076,055	\$ 1,059,516
October	\$ 1,121,241	\$ 1,218,437
November	\$ 941,796	\$ 946,310
December	\$ 1,124,075	\$ 1,069,954