

**LINCOLN COUNTY
SOCIAL SERVICES COMMITTEE
AGENDA**

Monday, February 12, 2024 at 4:00 p.m

Meeting Location: Room 247/248 Services Center 801 N. Sales St., Merrill, WI 54452

Electronic Attendance Available: Persons wishing to attend the meeting electronically may enter the meeting prior to the start time indicated above using the following number or address:

Meeting ID: <https://meet.google.com/mpn-uyvn-rme>

Phone Numbers: (US)+1 401-830-3426

PIN: 356 656 891#

The teleconference cannot start until the host (department head or designee) dials in and enters the host password. In the event there is an unforeseen technical difficulty that prevents all or a part of the meeting from being available electronically, the meeting will continue in person and those wishing to attend can appear in person at the location indicated in this agenda.

Attendance Policy: All public participants' phones, microphones and chat dialog boxes must be muted or disabled during the meeting.

AGENDA

1. Call Committee Meeting to Order
2. Approval of January 8, 2024 Minutes
3. Financial Report
 - a. 2023
 - b. 2024 YTD
 - c. 2024 85.21 Transportation Contract signed - \$90,351.00 - *\$18,070.20 match required
4. Director's Report
5. Approve Director Timesheets for 12/25/2023 – 2/4/2024
6. Update on Lincoln/Vilas Contract for Child Care Financials
7. Motion to go into closed session
8. CLOSED SESSION:
 - a. Pursuant to sec. 19.85(1)(c), Wis. Stats., to consider employment, promotion, compensation or performance evaluation data of any public employee over which the body has jurisdiction or exercises responsibility; and (f) considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations to wit:
 1. *Employee leave without pay*
 2. *Denial of Telecommuting*
9. Reconvene into open session
10. Any action on closed session item
11. Policy & Resolutions – Remote Work Policy & Agreement Draft for Child Support Agency

12. Future Agenda Items – Continued policy review as time permits
13. Next Meeting Date(s)- March 11, 2024 – 4:00 p.m. Service Center Room 248
14. Adjourn

DISTRIBUTION:

Committee Members – Laurie Thiel (Chair), Jim Meunier, Marty Lemke, Greta Rusch, Elizabeth McCrank, Administrative Coordinator, Other County Board Supervisors, Department Heads, and Local Media

Posted on _____ at _____ .m. by _____

Requests for reasonable accommodations for disabilities or limitations should be made prior to the date of this meeting. You may contact the County Clerk at 715.539.1019. Please do so as early as possible so that proper arrangements can be made. Requests are kept confidential.

GENERAL REQUIREMENTS:

1. Must be held in a location which is reasonably accessible to the public.
2. Must be open to all members of the public unless the law specifically provides otherwise.

NOTICE REQUIREMENTS:

1. In addition to any requirements set forth below, notice must also be in compliance with any other specific statute.
2. Chief presiding officer or his/her designee must give notice to the official newspaper and to any members of the news media likely to give notice to the public.

MANNER OF NOTICE:

Date, time, place, and subject matter, including subject matter to be considered in a closed session, must be provided in a manner and form reasonably likely to give notice to the public.

TIME FOR NOTICE:

1. Normally, a minimum of 24 hours prior to the commencement of the meeting.
2. No less than 2 hours prior to the meeting if the presiding officer establishes there is a good cause that such notice is impossible or impractical.

EXEMPTIONS FOR COMMITTEES AND SUB-UNITS:

Legally constituted sub-units of a parent governmental body may conduct a meeting during the recess or immediately after the lawful meeting to act or deliberate upon a subject which was the subject of the meeting, provided the presiding officer publicly announces the time, place, and subject matter of the sub-unit meeting in advance of the meeting of the parent governmental body.

PROCEDURE FOR GOING INTO CLOSED SESSION:

1. Motion must be made, seconded, and carried by roll call majority vote and recorded in the minutes.
2. If motion is carried, chief presiding officer must advise those attending the meeting of the nature of the business to be conducted in the closed session, and the specific statutory exemption under which the closed session is authorized.

STATUTORY EXEMPTIONS UNDER WHICH CLOSED SESSIONS ARE PERMITTED:

1. Deliberation of judicial or quasi-judicial matters. Sec. 19.85(1)(a)
2. Considering dismissal, demotion, or discipline of any public employee or the investigation of charges against such person and the taking of formal action on any such matter; provided that the person is given actual notice of any evidentiary hearing which may be held prior to final action being taken and of any meeting at which final action is taken. The person under consideration must be advised of his/her right that the evidentiary hearing be held in open session and the notice of the meeting must state the same. Sec. 19.85(1)(b).
3. Considering employment, promotion, compensation, or performance evaluation data of any public employee. Sec. 19.85(1)(c).
4. Considering strategy for crime detection or prevention. Sec. 19.85(1)(d).
5. Deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business whenever competitive or bargaining reasons require a closed session. Sec. 19.85(1)(e).
6. Considering financial, medical, social, or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of specific charges, which, if discussed in public would likely have an adverse effect on the reputation of the person referred to in such data. Sec. 19.85(1)(f).
7. Conferring with legal counsel concerning strategy to be adopted by the governmental body with respect to litigation in which it is or is likely to become involved. Sec. 19.85(1)(g).
8. Considering a request for advice from any applicable ethics board. Sec. 19.85(1)(h).

CLOSED SESSION RESTRICTIONS:

1. Must convene in open session before going into closed session.
2. May not convene in open session, then convene in closed session and thereafter reconvene in open session with twelve (12) hours unless proper notice of this sequence was given at the same time and in the same manner as the original open meeting.
3. Final approval or ratification of a collective bargaining agreement may not be given in closed session.

BALLOTS, VOTES, AND RECORDS:

1. Secret ballot is not permitted except for the election of officers of the body or unless otherwise permitted by specific statutes.
2. Except as permitted above, any member may require that the vote of each member be ascertained and recorded.
3. Motions and roll call votes must be preserved in the record and be available for public inspection.

USE OF RECORDING EQUIPMENT:

The meeting may be recorded, filmed, or photographed, provided that it does not interfere with the conduct of the meeting or the rights of the participants.

LEGAL INTERPRETATION:

1. The Wisconsin Attorney General will give advice concerning the applicability or clarification of the Open Meeting Law upon request.
2. The municipal attorney will give advice concerning the applicability or clarification of the Open Meeting Law upon request.

PENALTY:

Upon conviction, any member of a governmental body who knowingly attends a meeting held in violation of Subchapter IV, Chapter 19, Wisconsin Statutes, or who otherwise violates the said law shall be subject to forfeiture of not less than \$25.00 nor more than \$300.00 for each violation.

SOCIAL SERVICES COMMITTEE

Monday January 8, 2024

Social Service Committee Meeting - 4:00 p.m.

Public Hearing Regarding 85.21 Application – 4:15 p.m.

Meeting Location: Room 255/257/260 Services Center 801 N. Sales St., Merrill, WI 54452

MEMBERS PRESENT: Laurie Thiel, Jim Meunier, Marty Lemke, Greta Rusch

MEMBERS EXCUSED: Elizabeth McCrank

DEPARTMENT HEADS PRESENT: Jessi Rumsey

VISITORS IN PERON: Sarah Brandner

VIRTUAL ATTENDANCE:

MINUTES

1. **Call Meeting to Order** – Meeting called to order at 4:04 pm
2. **Approval of December 11, 2023 Minutes** – M/S Meunier/Lemke to approve minutes – carried
3. **Service Awards**
 - a. **Meghan Snyder – 10 years** – The Committee thanks Meghan for her years of service.
* M/S Lemke/Meunier to suspend rules and move on to item #6 & #7 (this motion due to time not being 4:15 yet to hold public hearing). – Carried*
4. **4:15 pm PUBLIC HEARING (See Public Hearing Notice)**
 - a. **2024 85.21 Application** – No members of the public participated. No public comment received. Copy of the application was available at the front desk of social services and online for review. Review of the application with committee members. Questions and discussion.
5. **Take Action on Public Hearing Item**
 - a. **Discussion from public hearing** – no public in attendance/no public comment
 - b. **Review & Approve 2024 85.21 application materials** – m/s Meunier/Rusch to approve 2024 85.21 application – carried.
6. **Financial Report**
 - a. **2023 YTD** – Discussion – no significant items to report at this time. Report placed on file.
7. **Director's Report** – Discussion on various items on the report. Report placed on file.
8. **Approve Director Timesheets for 11/27/2023 – 12/24/2023** – M/S Rusch/Meunier to approve timesheets – carried.
9. **Policy & Resolutions – none**
10. **Future Agenda Items** – Items will be added as things come up – will look to start going through various departmental policies for review as time permits.
11. **Next Meeting Date(s)- February 12, 2024 – 4:00 p.m. Service Center Room 247/248**
12. **Adjourn** – Meeting adjourned at 4:40 pm

Minutes prepared by Jessi Rumsey

LINCOLN COUNTY



YEAR-TO-DATE BUDGET

SOCIAL SERVICES

FOR 2023 13

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0000 DIVISION							
24000049 492000 TRANSFERS FROM OTH	-500,000	-500,000	.00	.00	.00	-500,000.00	.0%*
24000054 435600 HUMAN SERV-CTY BAS	-563,524	-563,524	-413,787.97	-11,499.11	.00	-149,736.03	73.4%*
24000054 435601 PRIOR PERIOD REVEN	0	0	-25,909.78	.00	.00	25,909.78	100.0%
24000054 499990 FUNDS APPLIED	0	-41,864	.00	.00	.00	-41,864.00	.0%*
24000060 411100 SOCIAL SERVICES TA	-777,257	-777,257	-777,257.00	.00	.00	.00	100.0%
TOTAL DIVISION	-1,840,781	-1,882,645	-1,216,954.75	-11,499.11	.00	-665,690.25	64.6%
TOTAL REVENUES	-1,840,781	-1,882,645	-1,216,954.75	-11,499.11	.00	-665,690.25	
0181 ID							
24018154 435600 0-3 REVENUE	0	0	-160.00	.00	.00	160.00	100.0%
TOTAL ID	0	0	-160.00	.00	.00	160.00	100.0%
TOTAL REVENUES	0	0	-160.00	.00	.00	160.00	
0198 DOT PINECREST MATCH							
24019854 474000 DOT PINECREST MATC	-800	-800	.00	.00	.00	-800.00	.0%*
TOTAL DOT PINECREST MATCH	-800	-800	.00	.00	.00	-800.00	.0%
TOTAL REVENUES	-800	-800	.00	.00	.00	-800.00	
0217 STATE DOT GRANT							
24021754 435600 10038 STATE DOT GRA	-89,251	-89,251	-89,036.00	.00	.00	-215.00	99.8%*
24021754 553000 10038 DOT ADVERTISI	300	300	819.00	672.00	.00	-519.00	273.0%*
24021754 554001 10038 DOT PRINTING	200	200	176.52	.00	.00	23.48	88.3%
24021754 561100 10038 DOT OFFICE SU	400	400	.00	.00	.00	400.00	.0%
24021754 571001 10038 DOT PROGRAM E	84,351	84,351	82,358.19	3,485.06	.00	1,992.81	97.6%
24021754 595000 10038 DOT PINECREST	4,000	4,000	624.73	.00	.00	3,375.27	15.6%
24021757 582001 10038 DOT TRUST OUT	0	0	10,000.00	.00	.00	-10,000.00	100.0%*
TOTAL STATE DOT GRANT	0	0	4,942.44	4,157.06	.00	-4,942.44	100.0%
TOTAL REVENUES	-89,251	-89,251	-89,036.00	.00	.00	-215.00	
TOTAL EXPENSES	89,251	89,251	93,978.44	4,157.06	.00	-4,727.44	

LINCOLN COUNTY



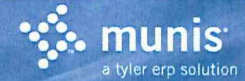
YEAR-TO-DATE BUDGET

SOCIAL SERVICES

FOR 2023 13

0219	COUNTY DOT EXPENDITURES	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0219 COUNTY DOT EXPENDITURES								
24021954	571001 10038 COUNTY DOT PR	17,850	17,850	17,812.63	.00	.00	37.37	99.8%
	TOTAL COUNTY DOT EXPENDITURES	17,850	17,850	17,812.63	.00	.00	37.37	99.8%
	TOTAL EXPENSES	17,850	17,850	17,812.63	.00	.00	37.37	
0285 TARGETED SAFETY GRANT EXPENSE								
24008554	432500 10632 TARGETED SAFE	-35,900	-35,900	-79,945.37	-1,244.12	.00	44,045.37	222.7%
24008554	511000 10632 TARGETED SAFE	21,400	21,400	66,313.97	5,201.46	.00	-44,913.97	309.9%*
24008554	520000 10632 TARGETED SAFE	9,800	9,800	16,652.79	1,306.18	.00	-6,852.79	169.9%*
24008554	555000 10632 TARGETED SAFE	700	700	2,179.63	236.60	.00	-1,479.63	311.4%*
24008554	570000 10632 TARGETED SAFE	4,000	4,000	14,621.26	80.21	.00	-10,621.26	365.5%*
	TOTAL TARGETED SAFETY GRANT EXPEN	0	0	19,822.28	5,580.33	.00	-19,822.28	100.0%
	TOTAL REVENUES	-35,900	-35,900	-79,945.37	-1,244.12	.00	44,045.37	
	TOTAL EXPENSES	35,900	35,900	99,767.65	6,824.45	.00	-63,867.65	
0286 TARGETED SAFETY MATCH EXPENSE								
24008654	511000 10632 TARGETED SAFE	2,116	2,116	7,278.31	570.91	.00	-5,162.31	344.0%*
24008654	520000 10632 TARGETED SAFE	969	969	1,827.80	143.38	.00	-858.80	188.6%*
24008654	555000 10632 TARGETED SAFE	69	69	240.00	25.98	.00	-171.00	347.8%*
24008654	570000 10632 TARGETED SAFE	396	396	1,603.97	8.81	.00	-1,207.97	405.0%*
	TOTAL TARGETED SAFETY MATCH EXPEN	3,550	3,550	10,950.08	749.08	.00	-7,400.08	308.5%
	TOTAL EXPENSES	3,550	3,550	10,950.08	749.08	.00	-7,400.08	
4402 SUPPORT/OVERHEAD								
24440254	511000 10300 SUPPORT/OVERH	201,957	201,957	182,205.10	22,498.63	.00	19,751.90	90.2%
24440254	511001 BOARD PER DIEM	3,000	3,000	2,120.16	171.44	.00	879.84	70.7%
24440254	520000 SUPPORT/OVERHEAD E	230	230	128.63	10.72	.00	101.37	55.9%
24440254	520000 10300 SUPPORT/OVERH	73,934	73,934	74,038.80	6,873.27	.00	-104.80	100.1%*
24440254	554001 10300 PRINTING ALLO	1,500	1,500	496.90	-18.60	.00	1,003.10	33.1%

LINCOLN COUNTY



YEAR-TO-DATE BUDGET

SOCIAL SERVICES

FOR 2023 13

4402	SUPPORT/OVERHEAD	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
24440254	570000 10300 SUPPORT/OVERH	-628,964	-628,964	-662,149.28	-11,077.48	.00	33,185.28	105.3%
	TOTAL SUPPORT/OVERHEAD	-348,343	-348,343	-403,159.69	18,457.98	.00	54,816.69	115.7%
	TOTAL EXPENSES	-348,343	-348,343	-403,159.69	18,457.98	.00	54,816.69	
4403 INCOME MAINTENANCE								
24440354	435600 10076 IMAA REVENUE	-544,631	-544,631	-597,913.00	-51,540.50	.00	53,282.00	109.8%
24440354	511000 10076 INC MAINT SAL	307,602	307,602	298,932.89	31,633.66	.00	8,669.11	97.2%
24440354	520000 10076 INC MAINT EMP	203,697	203,697	195,298.85	16,537.16	.00	8,398.15	95.9%
24440354	554001 10076 PRINTING ALLO	500	500	244.32	.00	.00	255.68	48.9%
24440354	570000 10076 INC MAINT UNC	241,000	241,000	288,516.76	41,583.44	.00	-47,516.76	119.7%*
	TOTAL INCOME MAINTENANCE	208,168	208,168	185,079.82	38,213.76	.00	23,088.18	88.9%
	TOTAL REVENUES	-544,631	-544,631	-597,913.00	-51,540.50	.00	53,282.00	
	TOTAL EXPENSES	752,799	752,799	782,992.82	89,754.26	.00	-30,193.82	
4422 SS CHILD CARE ADMIN								
24442254	432500 18326 DREAM UP FEDE	0	0	-75,000.01	.00	.00	75,000.01	100.0%
24442254	435600 10851 CHILD CARE ST	-154,734	-154,734	-177,309.78	-19,665.05	.00	22,575.78	114.6%
24442254	511000 10851 SS CHILD CARE	82,005	82,005	75,525.81	7,642.22	.00	6,479.19	92.1%
24442254	520000 10851 SS CHILD CARE	62,089	62,089	57,895.46	5,269.19	.00	4,193.54	93.2%
24442254	570000 10851 SS CHILD CARE	10,640	10,640	43,888.51	4,981.64	.00	-33,248.51	412.5%*
24442254	570000 18326 DREAM UP OPER	0	0	75,000.00	.00	.00	-75,000.00	100.0%*
	TOTAL SS CHILD CARE ADMIN	0	0	-.01	-1,772.00	.00	.01	100.0%
	TOTAL REVENUES	-154,734	-154,734	-252,309.79	-19,665.05	.00	97,575.79	
	TOTAL EXPENSES	154,734	154,734	252,309.78	17,893.05	.00	-97,575.78	
4449 ENERGY ASSISTANCE								
24444954	511000 10833 ENERGY ASSIST	54,756	54,756	5,110.78	5,036.96	.00	49,645.22	9.3%
24444954	520000 10833 ENERGY ASSIST	38,685	38,685	2,456.55	2,377.75	.00	36,228.45	6.4%
24444954	554001 10833 ENERGY ASSIST	500	500	133.91	.00	.00	366.09	26.8%
24444954	570000 10833 ENERGY ASSIST	0	0	5,963.23	227.63	.00	-5,963.23	100.0%*
	TOTAL ENERGY ASSISTANCE	93,941	93,941	13,664.47	7,642.34	.00	80,276.53	14.5%
	TOTAL EXPENSES	93,941	93,941	13,664.47	7,642.34	.00	80,276.53	

LINCOLN COUNTY



YEAR-TO-DATE BUDGET

SOCIAL SERVICES

FOR 2023 13

4450	LIHEAP PUBLIC BENEFITS	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
4450 LIHEAP PUBLIC BENEFITS								
24445054	435600 10831 LIHEAP PB	0	0	-34,978.84	.00	.00	34,978.84	100.0%
24445054	511000 10831 LIHEAP WAGE	0	0	17,662.70	.00	.00	-17,662.70	100.0%*
24445054	520000 10831 LIHEAP - WAGE	0	0	11,601.64	.00	.00	-11,601.64	100.0%*
	TOTAL LIHEAP PUBLIC BENEFITS	0	0	-5,714.50	.00	.00	5,714.50	100.0%
	TOTAL REVENUES	0	0	-34,978.84	.00	.00	34,978.84	
	TOTAL EXPENSES	0	0	29,264.34	.00	.00	-29,264.34	
4451 ENERGY CRISIS GRANT								
24445154	435600 10830 ENERGY CRISIS	0	0	-9,957.00	.00	.00	9,957.00	100.0%
24445154	511000 10830 LIHEAP WAGE	0	0	6,956.23	.00	.00	-6,956.23	100.0%*
24445154	520000 10830 LIHEAP - FRIN	0	0	3,747.00	.00	.00	-3,747.00	100.0%*
	TOTAL ENERGY CRISIS GRANT	0	0	746.23	.00	.00	-746.23	100.0%
	TOTAL REVENUES	0	0	-9,957.00	.00	.00	9,957.00	
	TOTAL EXPENSES	0	0	10,703.23	.00	.00	-10,703.23	
4508 JUVENILE								
24450854	511000 10561 JUV SOC WORKE	559,687	559,687	364,140.03	48,787.13	.00	195,546.97	65.1%
24450854	520000 10561 JUV SOC WORKE	306,481	306,481	223,788.54	20,388.82	.00	82,692.46	73.0%
24450854	554001 10561 JUV SOC WORKE	2,500	2,500	1,949.88	.00	.00	550.12	78.0%
24450854	570000 10561 JUV SOC WORKE	212,186	212,186	441,224.96	48,305.40	.00	-229,038.96	207.9%*
24450857	581006 SS VEHICLE CAPITAL	0	41,864	41,864.00	.00	.00	.00	100.0%
	TOTAL JUVENILE	1,080,854	1,122,718	1,072,967.41	117,481.35	.00	49,750.59	95.6%
	TOTAL EXPENSES	1,080,854	1,122,718	1,072,967.41	117,481.35	.00	49,750.59	
4537 YOUTH AIDS								
24453754	511000 10366 YOUTH AIDS SA	0	0	108,299.49	13,046.21	.00	-108,299.49	100.0%*
24453754	520000 10366 YOUTH AIDS EM	0	0	52,419.06	4,779.77	.00	-52,419.06	100.0%*
24453754	570000 10366 YOUTH AIDS CO	379,600	379,600	143,809.05	9,024.15	.00	235,790.95	37.9%

LINCOLN COUNTY



YEAR-TO-DATE BUDGET

SOCIAL SERVICES

FOR 2023 13

4537	YOUTH AIDS	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
	TOTAL YOUTH AIDS	379,600	379,600	304,527.60	26,850.13	.00	75,072.40	80.2%
	TOTAL EXPENSES	379,600	379,600	304,527.60	26,850.13	.00	75,072.40	
4539 YOUTH AIDS LINCOLN HILLS EXP								
24453954	570000 YA LINCOLN HILLS O	0	0	370,435.21	29,695.28	.00	-370,435.21	100.0%*
	TOTAL YOUTH AIDS LINCOLN HILLS EX	0	0	370,435.21	29,695.28	.00	-370,435.21	100.0%
	TOTAL EXPENSES	0	0	370,435.21	29,695.28	.00	-370,435.21	
4545 FOSTER PARENT TRAINING								
24454554	570000 10395 FOSTER PARENT	3,000	3,000	652.17	.00	.00	2,347.83	21.7%
	TOTAL FOSTER PARENT TRAINING	3,000	3,000	652.17	.00	.00	2,347.83	21.7%
	TOTAL EXPENSES	3,000	3,000	652.17	.00	.00	2,347.83	
4552 YA GROUP HOME								
24455254	570000 10325 YA GROUP HOME	96,000	96,000	-26,588.10	2,491.50	.00	122,588.10	-27.7%
	TOTAL YA GROUP HOME	96,000	96,000	-26,588.10	2,491.50	.00	122,588.10	-27.7%
	TOTAL EXPENSES	96,000	96,000	-26,588.10	2,491.50	.00	122,588.10	
4553 YA CC INSTITUTIONS								
24455354	570000 10325 YA CC INSTITU	396,000	396,000	152,809.62	8,930.72	.00	243,190.38	38.6%
	TOTAL YA CC INSTITUTIONS	396,000	396,000	152,809.62	8,930.72	.00	243,190.38	38.6%
	TOTAL EXPENSES	396,000	396,000	152,809.62	8,930.72	.00	243,190.38	
4555 PURCHASED SERVICES RES DEV								
24455554	462402 SHELTER CARE REIMB	0	0	-179.53	.00	.00	179.53	100.0%

LINCOLN COUNTY



YEAR-TO-DATE BUDGET

SOCIAL SERVICES

FOR 2023 13

4555	PURCHASED SERVICES RES DEV	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
24455554	570000 10561 PURCHASED SER	25,000	25,000	25,787.44	.00	.00	-787.44	103.1%*
	TOTAL PURCHASED SERVICES RES DEV	25,000	25,000	25,607.91	.00	.00	-607.91	102.4%
	TOTAL REVENUES	0	0	-179.53	.00	.00	179.53	
	TOTAL EXPENSES	25,000	25,000	25,787.44	.00	.00	-787.44	
4556 CCI								
24455654	570000 10561 NON YA INSTIT	180,000	180,000	66,650.00	.00	.00	113,350.00	37.0%
	TOTAL CCI	180,000	180,000	66,650.00	.00	.00	113,350.00	37.0%
	TOTAL EXPENSES	180,000	180,000	66,650.00	.00	.00	113,350.00	
4557 FOSTER CARE								
24455754	435600 10561 SUBSIDIZED GU	0	0	-77,779.02	.00	.00	77,779.02	100.0%
24455754	570000 10561 NON YA FOSTER	176,000	176,000	212,234.41	24,761.42	.00	-36,234.41	120.6%*
24455754	570005 10561 SUBSIDIZED GU	73,200	73,200	78,524.19	6,626.19	.00	-5,324.19	107.3%*
	TOTAL FOSTER CARE	249,200	249,200	212,979.58	31,387.61	.00	36,220.42	85.5%
	TOTAL REVENUES	0	0	-77,779.02	.00	.00	77,779.02	
	TOTAL EXPENSES	249,200	249,200	290,758.60	31,387.61	.00	-41,558.60	
4558 YA ALTERNATE CARE AODA								
24455854	570000 10324 YOUTH AIDS AL	8,300	8,300	.00	.00	.00	8,300.00	.0%
	TOTAL YA ALTERNATE CARE AODA	8,300	8,300	.00	.00	.00	8,300.00	.0%
	TOTAL EXPENSES	8,300	8,300	.00	.00	.00	8,300.00	
4561 FAMILY PRESERVATION								
24456154	435600 10306 SSF - REV	-42,827	-42,827	-41,321.91	-6,759.65	.00	-1,505.09	96.5%*
24456154	570000 10306 SAFE & STABLE	42,827	42,827	41,321.91	5,112.23	.00	1,505.09	96.5%
	TOTAL FAMILY PRESERVATION	0	0	.00	-1,647.42	.00	.00	.0%
	TOTAL REVENUES	-42,827	-42,827	-41,321.91	-6,759.65	.00	-1,505.09	
	TOTAL EXPENSES	42,827	42,827	41,321.91	5,112.23	.00	1,505.09	

LINCOLN COUNTY



YEAR-TO-DATE BUDGET

SOCIAL SERVICES

FOR 2023 13

4562	CHILD AND FAMILIES IV E	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
4562 CHILD AND FAMILIES IV E								
24456254	435600 CHILDREN AND FAMIL	-634,032	-634,032	-635,083.00	.00	.00	1,051.00	100.2%
24456254	570000 10340 CHILD & FAM I	50,000	50,000	34,946.93	1,579.58	.00	15,053.07	69.9%
24456254	570000 10341 CHILD AND FAM	4,000	4,000	3,643.59	270.77	.00	356.41	91.1%
	TOTAL CHILD AND FAMILIES IV E	-580,032	-580,032	-596,492.48	1,850.35	.00	16,460.48	102.8%
	TOTAL REVENUES	-634,032	-634,032	-635,083.00	.00	.00	1,051.00	
	TOTAL EXPENSES	54,000	54,000	38,590.52	1,850.35	.00	15,409.48	
4564 SACWIS								
24456454	570000 10326 SOCIAL SERV S	0	0	10,871.00	.00	.00	-10,871.00	100.0%*
	TOTAL SACWIS	0	0	10,871.00	.00	.00	-10,871.00	100.0%
	TOTAL EXPENSES	0	0	10,871.00	.00	.00	-10,871.00	
4568 COMMUNITY INTERVENTION								
24456854	511000 10366 COMMUNITY INT	0	0	6,128.35	.00	.00	-6,128.35	100.0%*
24456854	520000 10366 COMMUNITY INT	0	0	507.65	.00	.00	-507.65	100.0%*
24456854	570000 10366 COMMUNITY INT	28,493	28,493	18,019.27	1,384.48	.00	10,473.73	63.2%
	TOTAL COMMUNITY INTERVENTION	28,493	28,493	24,655.27	1,384.48	.00	3,837.73	86.5%
	TOTAL EXPENSES	28,493	28,493	24,655.27	1,384.48	.00	3,837.73	
4570 KINSHIP CARE								
24457054	435600 10377 KINSHIP BENEF	-154,800	-154,800	-153,000.00	-859.87	.00	-1,800.00	98.8%*
24457054	570000 10377 KINSHIP CARE	154,800	154,800	171,031.55	3,000.00	.00	-16,231.55	110.5%*
	TOTAL KINSHIP CARE	0	0	18,031.55	2,140.13	.00	-18,031.55	100.0%
	TOTAL REVENUES	-154,800	-154,800	-153,000.00	-859.87	.00	-1,800.00	
	TOTAL EXPENSES	154,800	154,800	171,031.55	3,000.00	.00	-16,231.55	
4571 KINSHIP ASSESSMENTS								
24457154	435600 10380 KINSHIP ASSES	-15,480	-15,480	-12,269.36	-1,169.78	.00	-3,210.64	79.3%*

LINCOLN COUNTY



YEAR-TO-DATE BUDGET

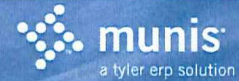
SOCIAL SERVICES

FOR 2023 13

4571	KINSHIP ASSESSMENTS	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
24457154	570000 10380 KINSHIP ASSES	15,480	15,480	12,269.37	1,100.36	.00	3,210.63	79.3%
	TOTAL KINSHIP ASSESSMENTS	0	0	.01	-69.42	.00	-.01	100.0%
	TOTAL REVENUES	-15,480	-15,480	-12,269.36	-1,169.78	.00	-3,210.64	
	TOTAL EXPENSES	15,480	15,480	12,269.37	1,100.36	.00	3,210.63	
6666 UNDISTRIBUTED EXPENSE								
24666654	511000 UNALLOCATED SALARI	0	0	23,881.18	-112,434.63	.00	-23,881.18	100.0%*
24666654	520000 UNALLOCATED EMPLOY	0	0	3,489.11	-54,961.15	.00	-3,489.11	100.0%*
	TOTAL UNDISTRIBUTED EXPENSE	0	0	27,370.29	-167,395.78	.00	-27,370.29	100.0%
	TOTAL EXPENSES	0	0	27,370.29	-167,395.78	.00	-27,370.29	
	GRAND TOTAL	0	0	291,506.04	114,628.37	.00	-291,506.04	100.0%

** END OF REPORT - Generated by Sarah Brandner **

LINCOLN COUNTY



YEAR-TO-DATE BUDGET

CHILD SUPPORT

FOR 2023 13

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0000 DIVISION							
10600054 435600 10003 HUMAN SERVICE	-265,273	-265,273	-303,914.21	-56,408.22	.00	38,641.21	114.6%
10600054 435601 10003 PRIOR PERIOD	0	0	-21,554.30	.00	.00	21,554.30	100.0%
10600054 466001 HUMAN SERVICE (BLO	-2,200	-2,200	-968.82	.00	.00	-1,231.18	44.0%*
10600054 466003 HUMAN SERVICE (OTH	-3,400	-3,400	-4,406.02	.00	.00	1,006.02	129.6%
10600054 511000 10003 CHILD SUPPORT	185,462	185,462	173,812.40	3,414.81	.00	11,649.60	93.7%
10600054 520000 10003 CHILD SUPPORT	81,854	81,854	78,040.60	642.75	.00	3,813.40	95.3%
10600054 531010 10003 CHILD SUPPORT	500	500	583.61	.00	.00	-83.61	116.7%*
10600054 532270 10003 BLOOD TESTS	2,100	2,100	805.00	52.00	.00	1,295.00	38.3%
10600054 532280 10003 INVESTIGATION	5,800	5,800	5,908.65	237.70	.00	-108.65	101.9%*
10600054 544000 10003 RENTALS	8,000	8,000	11,442.00	8,436.00	.00	-3,442.00	143.0%*
10600054 551000 10003 INSURANCE	2,000	2,000	1,719.88	1,719.88	.00	280.12	86.0%
10600054 552001 10003 TELEPHONE	1,400	1,400	1,726.75	.00	.00	-326.75	123.3%*
10600054 554001 10003 PRINTING ALLO	1,900	1,900	798.41	.00	.00	1,101.59	42.0%
10600054 555000 10003 TRAVEL TRAINI	1,400	1,400	1,596.59	187.93	.00	-196.59	114.0%*
10600054 560000 10003 SUPPLIES	2,000	2,000	630.33	.00	.00	1,369.67	31.5%
10600054 561100 10003 NIVD - POSTAG	75	75	58.67	4.90	.00	16.33	78.2%
10600054 561101 10003 POSTAGE	4,500	4,500	4,954.28	327.59	.00	-454.28	110.1%*
10600054 570000 10003 CHILD SUPPORT	3,400	3,400	2,787.82	150.00	.00	612.18	82.0%
10600054 571000 10003 NIVD -MISCELL	0	0	107.30	.00	.00	-107.30	100.0%*
10600060 411100 GENERAL PROPERTY T	-29,518	-29,518	-29,518.00	.00	.00	.00	100.0%
TOTAL DIVISION	0	0	-75,389.06	-41,234.66	.00	75,389.06	100.0%
TOTAL REVENUES	-300,391	-300,391	-360,361.35	-56,408.22	.00	59,970.35	
TOTAL EXPENSES	300,391	300,391	284,972.29	15,173.56	.00	15,418.71	
GRAND TOTAL	0	0	-75,389.06	-41,234.66	.00	75,389.06	100.0%

** END OF REPORT - Generated by Sarah Brandner **

LINCOLN COUNTY



YEAR-TO-DATE BUDGET

SOCIAL SERVICES

FOR 2024 02

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0000 DIVISION							
24000054 435600 HUMAN SERV-CTY BAS	-522,348	-522,348	.00	.00	.00	-522,348.00	.0%*
24000060 411100 SOCIAL SERVICES TA	-759,970	-759,970	-759,970.00	.00	.00	.00	100.0%
TOTAL DIVISION	-1,282,318	-1,282,318	-759,970.00	.00	.00	-522,348.00	59.3%
TOTAL REVENUES	-1,282,318	-1,282,318	-759,970.00	.00	.00	-522,348.00	
0217 STATE DOT GRANT							
24021754 435600 10038 STATE DOT GRA	-89,251	-89,251	.00	.00	.00	-89,251.00	.0%*
24021754 553000 10038 DOT ADVERTISI	300	300	.00	.00	.00	300.00	.0%
24021754 554001 10038 DOT PRINTING	200	200	20.07	.00	.00	179.93	10.0%
24021754 561100 10038 DOT OFFICE SU	400	400	.00	.00	.00	400.00	.0%
24021754 571001 10038 DOT PROGRAM E	86,351	86,351	-150.00	.00	.00	86,501.00	-.2%
24021754 595000 10038 DOT PINECREST	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL STATE DOT GRANT	0	0	-129.93	.00	.00	129.93	100.0%
TOTAL REVENUES	-89,251	-89,251	.00	.00	.00	-89,251.00	
TOTAL EXPENSES	89,251	89,251	-129.93	.00	.00	89,380.93	
0219 COUNTY DOT EXPENDITURES							
24021954 571001 10038 COUNTY DOT PR	17,850	17,850	3,079.56	.00	.00	14,770.44	17.3%
TOTAL COUNTY DOT EXPENDITURES	17,850	17,850	3,079.56	.00	.00	14,770.44	17.3%
TOTAL EXPENSES	17,850	17,850	3,079.56	.00	.00	14,770.44	
0285 TARGETED SAFETY GRANT EXPENSE							
24008554 432500 10632 TARGETED SAFE	-47,300	-47,300	.00	.00	.00	-47,300.00	.0%*
24008554 511000 10632 TARGETED SAFE	30,000	30,000	.00	.00	.00	30,000.00	.0%
24008554 520000 10632 TARGETED SAFE	10,600	10,600	.00	.00	.00	10,600.00	.0%
24008554 555000 10632 TARGETED SAFE	2,700	2,700	.00	.00	.00	2,700.00	.0%
24008554 570000 10632 TARGETED SAFE	4,000	4,000	.00	.00	.00	4,000.00	.0%
TOTAL TARGETED SAFETY GRANT EXPEN	0	0	.00	.00	.00	.00	.0%
TOTAL REVENUES	-47,300	-47,300	.00	.00	.00	-47,300.00	
TOTAL EXPENSES	47,300	47,300	.00	.00	.00	47,300.00	

LINCOLN COUNTY



YEAR-TO-DATE BUDGET SOCIAL SERVICES

FOR 2024 02

0286	TARGETED SAFETY MATCH EXPENSE	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0286 TARGETED SAFETY MATCH EXPENSE								
24008654	511000 10632 TARGETED SAFE	2,967	2,967	.00	.00	.00	2,967.00	.0%
24008654	520000 10632 TARGETED SAFE	1,048	1,048	.00	.00	.00	1,048.00	.0%
24008654	555000 10632 TARGETED SAFE	267	267	.00	.00	.00	267.00	.0%
24008654	570000 10632 TARGETED SAFE	396	396	.00	.00	.00	396.00	.0%
	TOTAL TARGETED SAFETY MATCH EXPEN	4,678	4,678	.00	.00	.00	4,678.00	.0%
	TOTAL EXPENSES	4,678	4,678	.00	.00	.00	4,678.00	
4402 SUPPORT/OVERHEAD								
24440254	511000 10300 SUPPORT/OVERH	196,743	196,743	.00	.00	.00	196,743.00	.0%
24440254	511001 BOARD PER DIEM	3,000	3,000	.00	.00	.00	3,000.00	.0%
24440254	520000 SUPPORT/OVERHEAD E	230	230	.00	.00	.00	230.00	.0%
24440254	520000 10300 SUPPORT/OVERH	69,691	69,691	.00	.00	.00	69,691.00	.0%
24440254	554001 10300 PRINTING ALLO	1,500	1,500	58.95	.00	.00	1,441.05	3.9%
24440254	570000 10300 SUPPORT/OVERH	-690,092	-690,092	1,048.94	-32.50	.00	-691,140.94	-.2%*
	TOTAL SUPPORT/OVERHEAD	-418,928	-418,928	1,107.89	-32.50	.00	-420,035.89	-.3%
	TOTAL EXPENSES	-418,928	-418,928	1,107.89	-32.50	.00	-420,035.89	
4403 INCOME MAINTENANCE								
24440354	435600 10076 IMAA REVENUE	-577,775	-577,775	.00	.00	.00	-577,775.00	.0%*
24440354	511000 10076 INC MAINT SAL	323,191	323,191	.00	.00	.00	323,191.00	.0%
24440354	520000 10076 INC MAINT EMP	207,216	207,216	.00	.00	.00	207,216.00	.0%
24440354	554001 10076 PRINTING ALLO	500	500	16.90	.00	.00	483.10	3.4%
24440354	570000 10076 INC MAINT UNC	284,276	284,276	.00	.00	.00	284,276.00	.0%
	TOTAL INCOME MAINTENANCE	237,408	237,408	16.90	.00	.00	237,391.10	.0%
	TOTAL REVENUES	-577,775	-577,775	.00	.00	.00	-577,775.00	
	TOTAL EXPENSES	815,183	815,183	16.90	.00	.00	815,166.10	
4422 SS CHILD CARE ADMIN								
24442254	435600 10851 CHILD CARE ST	-208,234	-208,234	.00	.00	.00	-208,234.00	.0%*

LINCOLN COUNTY



YEAR-TO-DATE BUDGET

SOCIAL SERVICES

FOR 2024 02

4422	SS CHILD CARE ADMIN	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
24442254	511000 10851 SS CHILD CARE	87,731	87,731	.00	.00	.00	87,731.00	.0%
24442254	520000 10851 SS CHILD CARE	63,273	63,273	.00	.00	.00	63,273.00	.0%
24442254	570000 10851 SS CHILD CARE	59,005	59,005	.00	.00	.00	59,005.00	.0%
TOTAL SS CHILD CARE ADMIN		1,775	1,775	.00	.00	.00	1,775.00	.0%
TOTAL REVENUES		-208,234	-208,234	.00	.00	.00	-208,234.00	
TOTAL EXPENSES		210,009	210,009	.00	.00	.00	210,009.00	
4449 ENERGY ASSISTANCE								
24444954	511000 10833 ENERGY ASSIST	52,646	52,646	.00	.00	.00	52,646.00	.0%
24444954	520000 10833 ENERGY ASSIST	35,793	35,793	.00	.00	.00	35,793.00	.0%
24444954	554001 10833 ENERGY ASSIST	0	0	13.67	.00	.00	-13.67	100.0%*
TOTAL ENERGY ASSISTANCE		88,439	88,439	13.67	.00	.00	88,425.33	.0%
TOTAL EXPENSES		88,439	88,439	13.67	.00	.00	88,425.33	
4508 JUVENILE								
24450854	511000 10561 JUV SOC WORKE	345,522	345,522	.00	.00	.00	345,522.00	.0%
24450854	520000 10561 JUV SOC WORKE	242,906	242,906	.00	.00	.00	242,906.00	.0%
24450854	554001 10561 JUV SOC WORKE	2,500	2,500	104.05	.00	.00	2,395.95	4.2%
24450854	570000 10561 JUV SOC WORKE	306,503	306,503	.00	.00	.00	306,503.00	.0%
TOTAL JUVENILE		897,431	897,431	104.05	.00	.00	897,326.95	.0%
TOTAL EXPENSES		897,431	897,431	104.05	.00	.00	897,326.95	
4537 YOUTH AIDS								
24453754	511000 10366 YOUTH AIDS SA	142,913	142,913	.00	.00	.00	142,913.00	.0%
24453754	520000 10366 YOUTH AIDS EM	80,760	80,760	.00	.00	.00	80,760.00	.0%
24453754	570000 10366 YOUTH AIDS CO	41,064	41,064	.00	.00	.00	41,064.00	.0%
TOTAL YOUTH AIDS		264,737	264,737	.00	.00	.00	264,737.00	.0%
TOTAL EXPENSES		264,737	264,737	.00	.00	.00	264,737.00	
4539 YOUTH AIDS LINCOLN HILLS EXP								
24453954	570000 YA LINCOLN HILLS O	0	0	-880.50	.00	.00	880.50	100.0%

LINCOLN COUNTY

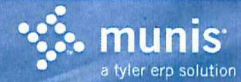


YEAR-TO-DATE BUDGET SOCIAL SERVICES

FOR 2024 02

4539	YOUTH AIDS LINCOLN HILLS EXP	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
	TOTAL YOUTH AIDS LINCOLN HILLS EX	0	0	-880.50	.00	.00	880.50	100.0%
	TOTAL EXPENSES	0	0	-880.50	.00	.00	880.50	
4545 FOSTER PARENT TRAINING								
24454554	570000 10395 FOSTER PARENT	2,430	2,430	.00	.00	.00	2,430.00	.0%
	TOTAL FOSTER PARENT TRAINING	2,430	2,430	.00	.00	.00	2,430.00	.0%
	TOTAL EXPENSES	2,430	2,430	.00	.00	.00	2,430.00	
4552 YA GROUP HOME								
24455254	570000 10325 YA GROUP HOME	110,000	110,000	.00	.00	.00	110,000.00	.0%
	TOTAL YA GROUP HOME	110,000	110,000	.00	.00	.00	110,000.00	.0%
	TOTAL EXPENSES	110,000	110,000	.00	.00	.00	110,000.00	
4553 YA CC INSTITUTIONS								
24455354	570000 10325 YA CC INSTITU	150,000	150,000	.00	.00	.00	150,000.00	.0%
	TOTAL YA CC INSTITUTIONS	150,000	150,000	.00	.00	.00	150,000.00	.0%
	TOTAL EXPENSES	150,000	150,000	.00	.00	.00	150,000.00	
4555 PURCHASED SERVICES RES DEV								
24455554	570000 10561 PURCHASED SER	25,000	25,000	.00	.00	.00	25,000.00	.0%
	TOTAL PURCHASED SERVICES RES DEV	25,000	25,000	.00	.00	.00	25,000.00	.0%
	TOTAL EXPENSES	25,000	25,000	.00	.00	.00	25,000.00	
4556 CCI								
24455654	570000 10561 NON YA INSTIT	157,000	157,000	.00	.00	.00	157,000.00	.0%

LINCOLN COUNTY



YEAR-TO-DATE BUDGET

SOCIAL SERVICES

FOR 2024 02

4556	CCI		ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
	TOTAL CCI		157,000	157,000	.00	.00	.00	157,000.00	.0%
	TOTAL EXPENSES		157,000	157,000	.00	.00	.00	157,000.00	
4557 FOSTER CARE									
24455754	435600	10561	SUBSIDIZED GU	-80,400	-80,400	.00	.00	-80,400.00	.0%*
24455754	570000	10561	NON YA FOSTER	180,000	180,000	-5,230.34	.00	185,230.34	-2.9%
24455754	570005	10561	SUBSIDIZED GU	83,256	83,256	-149.92	.00	83,405.92	-.2%
	TOTAL FOSTER CARE		182,856	182,856	-5,380.26	.00	.00	188,236.26	-2.9%
	TOTAL REVENUES		-80,400	-80,400	.00	.00	.00	-80,400.00	
	TOTAL EXPENSES		263,256	263,256	-5,380.26	.00	.00	268,636.26	
4558 YA ALTERNATE CARE AODA									
24455854	570000	10324	YOUTH AIDS AL	7,739	7,739	.00	.00	7,739.00	.0%
	TOTAL YA ALTERNATE CARE AODA		7,739	7,739	.00	.00	.00	7,739.00	.0%
	TOTAL EXPENSES		7,739	7,739	.00	.00	.00	7,739.00	
4561 FAMILY PRESERVATION									
24456154	435600	10306	SSF - REV	-42,827	-42,827	.00	.00	-42,827.00	.0%*
24456154	570000	10306	SAFE & STABLE	42,827	42,827	.00	.00	42,827.00	.0%
	TOTAL FAMILY PRESERVATION		0	0	.00	.00	.00	.00	.0%
	TOTAL REVENUES		-42,827	-42,827	.00	.00	.00	-42,827.00	
	TOTAL EXPENSES		42,827	42,827	.00	.00	.00	42,827.00	
4562 CHILD AND FAMILIES IV E									
24456254	435600		CHILDREN AND FAMIL	-634,032	-634,032	.00	.00	-634,032.00	.0%*
24456254	570000	10340	CHILD & FAM I	40,000	40,000	.00	.00	40,000.00	.0%
24456254	570000	10341	CHILD AND FAM	10,000	10,000	.00	.00	10,000.00	.0%
	TOTAL CHILD AND FAMILIES IV E		-584,032	-584,032	.00	.00	.00	-584,032.00	.0%
	TOTAL REVENUES		-634,032	-634,032	.00	.00	.00	-634,032.00	
	TOTAL EXPENSES		50,000	50,000	.00	.00	.00	50,000.00	

LINCOLN COUNTY



YEAR-TO-DATE BUDGET

SOCIAL SERVICES

FOR 2024 02

4564	SACWIS	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
4564 SACWIS								
24456454	570000 10326	SOCIAL SERV S	0	0	7,324.80	.00	.00	-7,324.80 100.0%*
	TOTAL SACWIS		0	0	7,324.80	.00	.00	-7,324.80 100.0%
	TOTAL EXPENSES		0	0	7,324.80	.00	.00	-7,324.80
4568 COMMUNITY INTERVENTION								
24456854	511000 10366	COMMUNITY INT	103,639	103,639	.00	.00	.00	103,639.00 .0%
24456854	520000 10366	COMMUNITY INT	21,233	21,233	.00	.00	.00	21,233.00 .0%
24456854	570000 10366	COMMUNITY INT	13,063	13,063	.00	.00	.00	13,063.00 .0%
	TOTAL COMMUNITY INTERVENTION		137,935	137,935	.00	.00	.00	137,935.00 .0%
	TOTAL EXPENSES		137,935	137,935	.00	.00	.00	137,935.00
4570 KINSHIP CARE								
24457054	435600 10377	KINSHIP BENEF	-176,400	-176,400	.00	.00	.00	-176,400.00 .0%*
24457054	570000 10377	KINSHIP CARE	176,400	176,400	16,941.43	.00	.00	159,458.57 9.6%
	TOTAL KINSHIP CARE		0	0	16,941.43	.00	.00	-16,941.43 100.0%
	TOTAL REVENUES		-176,400	-176,400	.00	.00	.00	-176,400.00
	TOTAL EXPENSES		176,400	176,400	16,941.43	.00	.00	159,458.57
4571 KINSHIP ASSESSMENTS								
24457154	435600 10380	KINSHIP ASSES	-17,640	-17,640	.00	.00	.00	-17,640.00 .0%*
24457154	570000 10380	KINSHIP ASSES	17,640	17,640	.00	.00	.00	17,640.00 .0%
	TOTAL KINSHIP ASSESSMENTS		0	0	.00	.00	.00	.00 .0%
	TOTAL REVENUES		-17,640	-17,640	.00	.00	.00	-17,640.00
	TOTAL EXPENSES		17,640	17,640	.00	.00	.00	17,640.00
6666 UNDISTRIBUTED EXPENSE								
24666654	511000	UNALLOCATED SALARI	0	0	73,923.08	.00	.00	-73,923.08 100.0%*

LINCOLN COUNTY



YEAR-TO-DATE BUDGET SOCIAL SERVICES

FOR 2024 02

6666	UNDISTRIBUTED EXPENSE	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
24666654 520000	UNALLOCATED EMPLOY	0	0	52,992.54	.00	.00	-52,992.54	100.0%*
	TOTAL UNDISTRIBUTED EXPENSE	0	0	126,915.62	.00	.00	-126,915.62	100.0%
	TOTAL EXPENSES	0	0	126,915.62	.00	.00	-126,915.62	
	GRAND TOTAL	0	0	-610,856.77	-32.50	.00	610,856.77	100.0%

** END OF REPORT - Generated by Sarah Brandner **

LINCOLN COUNTY



YEAR-TO-DATE BUDGET

CHILD SUPPORT

FOR 2024 02

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
0000 DIVISION							
10600054 435600 10003 HUMAN SERVICE	-279,627	-279,627	.00	.00	.00	-279,627.00	.0%*
10600054 466001 HUMAN SERVICE (BLO	-2,000	-2,000	-255.77	.00	.00	-1,744.23	12.8%*
10600054 466003 HUMAN SERVICE (OTH	-3,800	-3,800	-302.42	.00	.00	-3,497.58	8.0%*
10600054 511000 10003 CHILD SUPPORT	196,606	196,606	10,031.41	.00	.00	186,574.59	5.1%
10600054 520000 10003 CHILD SUPPORT	86,604	86,604	5,587.94	.00	.00	81,016.06	6.5%
10600054 531010 10003 CHILD SUPPORT	500	500	.00	.00	.00	500.00	.0%
10600054 532270 10003 BLOOD TESTS	2,100	2,100	.00	.00	.00	2,100.00	.0%
10600054 532280 10003 INVESTIGATION	6,000	6,000	140.00	.00	.00	5,860.00	2.3%
10600054 544000 10003 RENTALS	8,200	8,200	.00	.00	.00	8,200.00	.0%
10600054 551000 10003 INSURANCE	1,800	1,800	.00	.00	.00	1,800.00	.0%
10600054 552001 10003 TELEPHONE	1,400	1,400	145.41	.00	.00	1,254.59	10.4%
10600054 554001 10003 PRINTING ALLO	1,900	1,900	69.21	.00	.00	1,830.79	3.6%
10600054 555000 10003 TRAVEL TRAINI	1,400	1,400	.00	.00	.00	1,400.00	.0%
10600054 560000 10003 SUPPLIES	2,000	2,000	.00	.00	.00	2,000.00	.0%
10600054 561100 10003 NIVD - POSTAG	75	75	.00	.00	.00	75.00	.0%
10600054 561101 10003 POSTAGE	4,500	4,500	.00	.00	.00	4,500.00	.0%
10600054 570000 10003 CHILD SUPPORT	3,400	3,400	.00	.00	.00	3,400.00	.0%
10600054 571004 10003 BACKGROUND IN	144	144	.00	.00	.00	144.00	.0%
10600060 411100 GENERAL PROPERTY T	-31,202	-31,202	-31,202.00	.00	.00	.00	100.0%
TOTAL DIVISION	0	0	-15,786.22	.00	.00	15,786.22	100.0%
TOTAL REVENUES	-316,629	-316,629	-31,760.19	.00	.00	-284,868.81	
TOTAL EXPENSES	316,629	316,629	15,973.97	.00	.00	300,655.03	
GRAND TOTAL	0	0	-15,786.22	.00	.00	15,786.22	100.0%

** END OF REPORT - Generated by Sarah Brandner **



**LINCOLN COUNTY
DEPARTMENT OF SOCIAL SERVICES**

Jessi Rumsey – Director
607 North Sales Street, Suite 202 · Merrill, WI 54452
Tel. (715) 536-6200 · Fax (715) 536-2753

*From the desk of.....
Jessi Rumsey, Director*

Report to the Social Services Committee for February 12, 2024

Department

Lincoln County Contract to do Child Care financials for Vilas that started 1/1/2024: Our Accountant has been doing a great job working with the other counties in the consortium to gather child care expenses, get them compiled and submitted to DCF for reimbursement. A large portion of the backlog is caught up at this time.

The vacant Child Support Lead position was posted internally in December. Tracey Schroder was chosen for this position. We look forward to working with her in this capacity.

In Summer, 2023 a resolution was passed approving a Child Welfare Lead Social Worker position. We posted the position internally in the beginning of January, 2024. Hannah Kleikamp has been chosen for this position. We look forward to working with her in this capacity.

The department has been very busy rounding up all final grant and expense information for 2023. Our Accountant has always had 90 days to close out the prior year. Starting this year, all 2023 financials need to be finalized and closed out by February 29, 2024.

General feedback from staff that attended the county-wide training on January 15th was that it was well received and an appreciated opportunity to get mandatory trainings done and get together in the same room with other fellow county employees.

Community

Social Services continues to be involved with the *Live Well Lincoln* committee to continue collaboration on strategies as identified in the new Community Health Improvement Plan.

The Department continues to collaborate with multiple partners at the Youth Justice Collaborative Committee meeting to continue to assess solutions to help address the rising rate of truant students in the two districts. Another topic of discussion and goal for this group is to increase youth resiliency and parenting capacities.

The Department is continuing a focus on improved collaboration and relationships with all partners. We recognize that the children, families, and individuals that we serve are best served through collaborative efforts with various partners. This will continue to be one of our primary areas of focus for 2024.

Our collaboration with North Central Health Care continues. In 2024 the Human Services Leadership Team will be planning and rolling out various training opportunities for staff to enhance understanding each other's programs to improve collaboration and communication to best serve the population that we mutually serve.

Meetings attended this month:

- Northern Income Maintenance (NIMC) Director's Meeting
- Child Care Admin Fiscal Meeting
- Fiscal Status meeting with Accountant & CW Manager
- County Director bi-weekly call-ins
- Meeting with Administrative Coordinator
- WCSEA Board Meeting
- Children Youth and Family PAC
- Healthy Minds Planning Meeting
- NCSEA Leadership call
- Weekly internal management meetings
- Various unit meetings
- CYF PAC
- NCCSP Board Meeting
- Child Support Regional Director's Meeting
- Youth Justice Collaborative Meeting
- Quarterly Death Review Meeting
- Northern Regional Directors
- NCCSP Board Meeting
- DreamUp! Economic Summit Planning Meeting

LINCOLN COUNTY VISION STATEMENT:

Lincoln County will preserve the unique characteristics and resources that make it an exceptional place to live, work, and play; we will work together, holding ourselves and each other accountable, to weave the fabric of community and provide opportunity to our citizens.

Lincoln County Employee Timesheet

Name: Jessi Rumsey

Employee Number: 333

Representative Status: Nonrepresented

FLSA Status: Exempt

Department: Social Services

Pay Period: From: 12/25/2023 To: 1/7/2024

12/25	12/26	12/27	12/28	12/29	12/30	12/31	1/1	1/2	1/3	1/4	1/5	1/6	1/7	Hours	Pay Category	FMLA Hrs
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun			
	1.75	10						9.25	9.75	11.25	6.25			48.25	Regular: Social Services	
	4.25													4.25	Vacation:	
8				8			8							24	Holiday:	
			8											8	Paid Sick Allowance:	
														0	Paid Funeral Leave:	
														0	Worker's Compensation:	
8	8	8	8	8	0	0	8	8	8	8	8	0	0	80	TOTAL HOURS PAID	-
														0		
														0		
8	6	10	8	8	0	0	8	9.25	9.75	11.25	6.25	0	0	84.5	TOTAL HOURS REPORTED	

I certify that the foregoing is true and correct.

Jessi Rumsey

Employee signature

Supervisor signature

Mandatory for all employees

GRANT ALLOWABLE EXPENDITURES

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

COMPLETED BY:

APPROVED BY:

Lincoln County Employee Timesheet

Name: Jessi Rumsey

Employee Number: 333

Representative Status: Nonrepresented

FLSA Status: Exempt

Department: Social Services

Pay Period: From: 1/8/2024 To: 1/21/2024

1/8	1/9	1/10	1/11	1/12	1/13	1/14	1/15	1/16	1/17	1/18	1/19	1/20	1/21	Hours	Pay Category	FMLA Hrs
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun			
9.25	9.75	8.25	10	6.5			8.5	9.75	9.75	9.5	5.75			87	Regular: Social Services	
														0	Vacation:	
														0	Holiday:	
														0	Paid Sick Allowance:	
														0	Paid Funeral Leave:	
														0	Worker's Compensation:	
8	8	8	8	8	0	0	8	8	8	8	8	0	0	80	TOTAL HOURS PAID	-
														0		
														0		
9.25	9.75	8.25	10	6.5	0	0	8.5	9.75	9.75	9.5	5.75	0	0	87	TOTAL HOURS REPORTED	

I certify that the foregoing is true and correct.

Jessi Rumsey

Employee signature

Supervisor signature

Mandatory for all employees

GRANT ALLOWABLE EXPENDITURES

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

COMPLETED BY:

APPROVED BY:

Lincoln County Employee Timesheet

Name: Jessi Rumsey

Employee Number: 333

Representative Status: Nonrepresented

FLSA Status: Exempt

Department: Social Services

Pay Period: From: 1/22/2024 To: 2/4/2024

1/22	1/23	1/24	1/25	1/26	1/27	1/28	1/29	1/30	1/31	2/1	2/2	2/3	2/4	Hours	Pay Category	FMLA Hrs	
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun				
10	10	9.75	9.5	6			9.5	7	9.75	9.75	3.25			84.5	Regular: Social Services		
														0	Vacation:		
														0	Holiday:		
														0	Paid Sick Allowance:		
														0	Paid Funeral Leave:		
														0	Worker's Compensation:		
8	8	8	8	8	0	0	8	8	8	8	8	0	0	80	TOTAL HOURS PAID	-	
														0			
														0			
10	10	9.75	9.5	6	0	0	9.5	7	9.75	9.75	3.25	0	0	84.5	TOTAL HOURS REPORTED		

I certify that the foregoing is true and correct.

Jessi Rumsey

Employee signature

Supervisor signature

Mandatory for all employees

GRANT ALLOWABLE EXPENDITURES

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

COMPLETED BY:

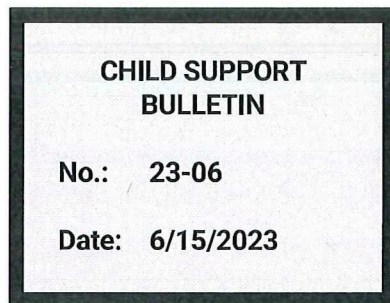
APPROVED BY:

WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES
Division of Family and Economic Security
Bureau of Child Support

To: Child Support Directors
Child Support Supervisors or Lead Workers
Child Support Attorneys

From: Phyllis Fuller, Director
Bureau of Child Support

Subject: IRS Publication 1075 Personnel Security Program – Alternate Work Sites



Purpose

The purpose of this Child Support Bulletin (CSB) is to require Child Support Agencies (CSAs) to create alternate work site policies in compliance with [IRS Publication 1075 - Tax Information Security Guidelines for Federal, State and Local Agencies](#). Each CSA must create an alternate work site policy even if alternate work sites are prohibited. If your agency prohibits remote work, then your policy simply needs to state that alternate work sites are prohibited. This CSB also defines minimum requirements for alternate work sites whether Federal Tax Information (FTI) is accessible or not. This bulletin provides guidance on creating such policies.

Background

[42 USC § 654 \(18\)](#) requires the state to have procedures in effect to obtain payment of past-due support from overpayments to the United States Secretary of the Treasury. This binds the child support program to federal regulation for the safeguarding of FTI as promulgated by [IRS Publication 1075 - Tax Information Security Guidelines for Federal, State and Local Agencies](#). Pertinent to this CSB are Section 2.C.2 Policies and Procedures and Section 2.B.7 Alternate Work Site. Section 2.C.2 requires policies and procedures that address the security of FTI at alternate work sites and requires policy even if alternate work sites are prohibited. Section 2.B.7 permits agencies with FTI access to utilize alternate work sites and defines or references the requirements necessary to do so.

An alternate work site is an approved work site that is not the employer's headquarters, or other county or tribal facility secured to Internal Revenue Services (IRS) regulations. In most cases, the alternate work site will be the home of an employee or other authorized offsite location approved by the respective supervisor. In general, the IRS requires FTI accessible at alternate work sites to remain subject to the same safeguards as FTI in the CSA.

In Wisconsin, the Kids Information Data System (KIDS) contains FTI in the form of names, addresses, and federal tax offset related information, while the Office of Child Support Services' (CSS) Child Support Portal (CSP) and some Control-D reports provide access to FTI. CSAs may also retain FTI in other electronic formats such as Microsoft Excel spreadsheets or documents scanned to file servers for upload into Electronic Document Exchange or the Communications Center.

To access applications and other IT resources available at the CSA from an alternate work site, agencies most commonly use a Virtual Private Network (VPN). A VPN forms an encrypted tunnel between the county or tribal network and the work station at the alternate work site. The Bureau of Child Support (BCS) and some counties and tribes use a Virtual Desktop Infrastructure (VDI) instead.

While the VPN connects the user to the county or tribal network, VDI connects the user to a virtual computer within the county or tribal network.

Policy

While IRS Publication 1075 Section 2.B.7 permits alternate work sites, it also requires that FTI remain subject to the same safeguards whether accessed at the CSA or an alternate work site. Permitting the same access to FTI at an alternate work site as exists at the CSA creates difficulties in maintaining compliance with federal regulations. Policy in this CSB is thus designed to allow alternate work sites that are realistic and will ensure confidential data is secured to standards aligned with IRS Publication 1075.

In order to craft, implement, and maintain a compliant policy and a compliant IT environment, it will be necessary for CSAs to work closely with their county or tribal IT staff.

Approximately every five years, the IRS releases a new version of Publication 1075. Publication 1075 is a public document accessible on the [IRS Office of Safeguards](#) website. Counties and tribes should be attentive to Publication 1075 releases and updates. BCS will continue to inform CSAs of new versions.

Access to FTI Using Electronics

Most counties or tribes access child support applications and related electronic resources at alternate work sites using either a VPN or VDI. Both are acceptable, but the implemented choice and its unique architecture produces some requirements associated with the use of either. In this section, we identify those requirements and point to resources to assist with compliance.

Use of VPN Requires Government-Owned Computer

The use of a VPN is permissible only if using a government-owned computer. The IRS permits personal computers only when VDI is in use. Please see [IRS Publication 1075 Section 3.3.7 Virtual Desktop Infrastructure](#) for further information.

NOTE: While it is possible to access Virtel and Control-D via a personal computer using the MyWisconsin ID absent VDI or VPN, such access is strictly prohibited and must be prohibited by each CSA's alternate work site policy. [CSB 23-03 - Audit Reports for the Security of Federal Tax Information](#) provides information on when users are accessing KIDS and Control-D. These audit reports can be helpful for those not authorized to access KIDS and Control-D at an alternate work site or during specific hours.

Patches, Anti-Virus, Malware, and Firewalls

Computers using a VPN must be up to date on patches and use software that is currently supported. Anti-virus and anti-malware software must also be installed and up to date. Virtual machines in a VDI environment must be up to date on patches and be protected by anti-malware and a firewall.

Storage to Hard Drive or Portable Electronic Devices Prohibited

If alternate work sites are permitted, storage of FTI to the hard drive or other portable storage device from an alternate work site must be strictly prohibited by CSA policy. Counties or tribes are encouraged to configure devices accessing a VPN or VDI such that it is not technically possible to store FTI to the hard drive or other portable electronic devices.

Multifactor Authentication (MFA) Required to Access FTI

CSAs access Virtel and Control-D using multi-factor authentication due to FTI in each application. Counties or tribes sometimes store FTI to other electronic formats. For instance, a CSA may find it necessary to save FTI to a file server. This is acceptable at the CSA office but the file server or other software in which FTI is saved must be secured by MFA and encrypted with an approved FIPS 140

encryption module. Often counties or tribes use MFA for the initial login to the network. This satisfies the requirement for MFA. For more information, please see [IRS Publication 1075 Section 4.6 IA-2 Identification and Authentication \(Organizational Users\)](#), [CE-1 \(control enhancement\)](#) and [CE-2](#) and [IRS Multifactor Authentication Implementation](#) on the IRS Safeguards website.

It is advisable to limit the transfer of FTI to other electronic components accessed within the county or tribal network as it expands the scope of an IRS audit. An expanded scope complicates an IRS audit and produces more findings that must be resolved in a Corrective Action Plan.

Proper Cryptographic Mechanisms Required

Alternate work site access requires the protection of remote access sessions per [IRS Publication 1075 Section 4.1 AC-17 Remote Access, CE-2](#). Data in transit must be secured to SC-8 Transmission Confidentiality and Integrity requirements. When implementing encryption to protect the confidentiality and integrity of the data at rest or in transit, the encryption algorithm must meet the latest FIPS 140 standards for encryption. For additional information, please see [Encryption Requirements of Publication 1075](#) on the IRS Safeguards website.

Proper Configuration Required

The IRS mandates proper configuration of VPN and VDI software and the IT environment. Proper configuration helps minimize security risks to the data. Configuration of the IT environment used at an alternate work site must be implemented and maintained by IT staff. Configuration of the IT environment including the VPN and VDI are to industry-best standards but also supplemented by the IRS. Publication 1075 outlines the requirements for configuration management in [IRS Publication 1075 Section 4.5 Configuration Management](#).

To define specific configuration settings across various technologies, the IRS publishes [Safeguard Computer Security Evaluation Matrixes \(SCSEMs\)](#) on the IRS Safeguards website. SCSEMs are used in conjunction with technology scans (e.g., Nessus) to permit trained IT professionals to configure IT components including VPN and VDI servers in an IRS-compliant manner. SCSEMs are based on [Center for Internet Security \(CIS\)](#) controls but often include a few unique IRS requirements.

Technologies have unique SCSEMs, and the IRS periodically updates its SCSEMs to account for new versions and new technology. During a Safeguards audit, the IRS uses Nessus scans, visual checks, and interviews to examine configuration settings. Improper configuration settings make up a sizable number of IRS Safeguards audit findings. While a limited number of settings often are not able to be properly configured, the majority of settings should be configured to comply with the relevant SCSEM.

Use of Other Electronics

Printers and Multi-Functional Devices at Alternate Work Sites

Due to the complexities of compliant use of a printer or multi-functional device (MFD) at an alternate work site, **the use of FTI with printers and MFDs is strictly prohibited at alternate work sites**. If it is not possible for the county or tribe to technically block such use, the placement and use of printers or MFDs for FTI at an alternate work site must be prohibited in the CSA's alternate work site policy.

However, workers at an alternate site are allowed to access a printer or MFD at the CSA via a VPN or VDI. Also, remote workers are allowed to Print to PDF (print to file) when connected via VPN or VDI to the county or tribal network.

Phones

Voice over Internet Protocol (VoIP) phones send conversations via data packets over the internet. Packets of data traveling over the internet are susceptible to intercept. While VoIP phones are not prohibited from alternate work sites, all Publication 1075 regulations must be followed if used. VoIP phones that reside at an alternate work site must employ encryption mechanisms to ensure that FTI

is secured in transit. FTI must not be stored on a VoIP phone, most notably in voicemails. Configuration of VoIP environments must also comply with the relevant [SCSEM on the IRS Publication 1075 website](#).

Common applications such as Jabber installed on laptops or VDI may be used to communicate FTI but must be secured to the latest FIPS 140 standards for encryption. As Jabber and similar software exist in the larger county or tribal IT environment, care must be taken to secure FTI to IRS requirements wherever it is accessible.

Due to the inherent difficulty of securing cellphone data and communication, the use of personal and work cellphones is strictly forbidden to store or communicate FTI. Personal landlines must also not be used to communicate FTI.

Workspace Security at Alternate Work Sites

Section 2.B.7 Alternate Work Sites permits agencies with FTI access to utilize alternate work sites. Workspace security at alternate work sites must be addressed in CSA alternate work site policies. In general, the IRS requires FTI accessible at alternate work sites to remain subject to the same safeguards as FTI in the CSA. Ideally, a workspace should maintain two barriers between the FTI and unauthorized individuals at all times. A room dedicated for work alone is best, but areas at home that are acceptable will have low foot traffic and screens will not be readable from nearby windows or by family members, friends, or any other unauthorized individuals. Privacy screen protectors are encouraged for all computers accessing FTI.

Staff must lock their computer screen when away from it for even brief periods. When away from the computer for longer periods such as overnight, all application sessions must be terminated. CSAs must ensure staff at work-from-home locations actively take steps to ensure the security of their workspace.

Communication Means for Staff Security Concerns

Staff may have security concerns, as opposed to actual or suspected breaches, at alternate work sites that require the need to quickly communicate and receive assistance. IRS Publication 1075 Section 2.B.7.1 requires that anyone working from an alternate work site must be able to contact a manager, or other internal resource the county deems appropriate, for security concerns or questions. The supervisor at the CSA is the first incident response person a staffer should contact. CSA policy must ensure that everyone with access to FTI knows who to contact and how to contact that person at the county or tribe.

Reporting actual or suspected incidents involving FTI is covered in IRS Publication 1.8.2 as well as [CSB 18-03 Federal Tax Information and IRS Security Measures](#).

Prohibition on Offshore Access

Per Section 2.C.7 of IRS Publication 1075, FTI may not be received, processed, stored, transmitted, accessed by or through, and/or disposed of by IT systems located offshore. Alternate work site policies must address this requirement. Offshore is defined as a location outside of the states or territories of the United States.

Implementation of Policy and Attachments

CSAs with alternate work sites must take the steps necessary toward full compliance with this requirement by adopting written policy and procedures as soon as practicable upon publication of this bulletin. **CSAs that do not allow remote work must still have a policy prohibiting alternate work sites and the access of FTI from them.** This will necessitate a coordinated effort with county or tribal IT staff. Agencies that have ongoing but informal telework programs are encouraged to formalize those programs.

If requested, a copy of your remote work policy must be provided to the IRS Office of Safeguards. The Bureau of Regional Operations (BRO) may review your policy as part of their scheduled triennial audits.

Provided with this CSB as background and context is "DCF Policy 150 Requirements for Accessing FTI from a Remote Work Site" (dated Sept. 1, 2021). DCF uses a VDI environment that is configured technically to prohibit printing or saving to portable electronic devices or the saving to the hard drive.

Resources

[IRS Publication 1075 - Tax Information Security Guidelines for Federal, State and Local Agencies](#)

[NIST Special Publication 800-53r5 Security and Privacy Controls for Information Systems and Organizations](#)

[IRS Safeguards Program](#)

[Safeguard Computer Security Evaluation Matrix](#)

[IRS Multifactor Authentication Implementation](#)

[Center for Internet Security](#)

[CSB 23-03 - Audit Reports for the Security of Federal Tax Information](#)

Attachments

Attachment 1: [DCF Policy 150 Requirements for Accessing FTI from a Remote Work Site, Federal Tax Information](#)

Attachment 2: [Teleworking with FTI and Updates to MFA Requirements \(IRS Privacy and Security Alert: 3/19/2020\)](#)

Questions regarding this bulletin may be directed to BCS via the [KIDPOL Request Form](#) using subject type options of Agency Information, Compliance (IRS Safeguarding, etc.).

cc: Connie M. Chesnik, DFES Administrator
BRO Regional Child Support Coordinators
Chris Denney, IS Business Automation Specialist



**LINCOLN COUNTY
CHILD SUPPORT AGENCY**

Jessi Rumsey – Director
607 North Sales Street, Suite 202 · Merrill, WI 54452
Tel. (715) 536-6200 · Fax (715) 536-2753

**Policy and Procedure for Safeguarding IRS Federal Tax Information
for Remote Work – Child Support Agency**

PURPOSE

The purpose of this alternate work site policy is to ensure Lincoln County is in compliance with IRS Publication 1075 IRS Tax Information Security Guidelines for Federal, State and Local Agencies. This policy provides guidelines and requirements for Lincoln County Child Support Agency employees when working remotely. To protect personal Federal Tax Information (FTI) from unauthorized disclosure, we use security measures that comply with federal law. This policy supplements the Lincoln County Personnel Policy IT and remote work expectations.

BACKGROUND

42 USC § 654 (18) requires the state to have procedures in effect to obtain payment of past-due support from overpayments to the United States Secretary of the Treasury. This binds the child support program to federal regulation for the safeguarding of FTI as promulgated by IRS Publication 1075 Tax Information Security Guidelines for Federal, State and Local Agencies.

FTI consists of federal tax returns and return information (and information derived from it) that is in the Child Support Department's possession and control which is covered by confidentiality provisions of the Internal Revenue Code and subject to Internal Revenue Code Sec 6103(p)(4) safeguarding requirements including IRS oversight. FTI includes return or return information received directly from the IRS or obtained through an authorized secondary source such as the SSA-OCSE. FTI also includes any information created by the recipient that is derived from federal return or return information received from the IRS or obtained through a secondary source, such as a database like KIDS. FTI does not include copies of tax returns or return information provided directly by the taxpayer or the taxpayer's representative.

In Wisconsin, the Kids Information Data System (KIDS) contains FTI in the form of names, addresses, and federal tax offset related information, while the OCSS Child Support Portal (CSP) and some Control-D reports provide access to FTI.

The Wisconsin Department of Children and Families Bureau of Child Support issued Child Support Bulletin (CSB) 23-06 on June 15, 2023, requiring all Child Support Agencies (CSA) develop internal policies as it relates to alternate work sites, even if alternate work sites are prohibited. Specifically, the policy must address the security of FTI at these alternate work sites.

To conduct business by teleworking, the IRS Office of Safeguards (Safeguards) highlights the requirements of [Publication 1075 \(Rev. 11-2021\) \(irs.gov\)](#) for the proper handling and protection of FTI while teleworking.

Per Publication 1075, teleworking is permissible at nontraditional work sites such as employees' homes or other remote sites if the confidentiality of FTI can be adequately protected at the highest level of attainable security. All required physical protections for computers, electronic devices, and media apply to telework locations.

An alternate work site is an approved work site that is not the employer's headquarters. In most cases, the alternate work site will be the home of an employee or other authorized location approved by the respective supervisor. In general, the IRS requires FTI accessible at alternate work sites to remain subject to the same safeguards as FTI in the CSA.

POLICY

ACCESSING, STORING, TRANSFERRING AND PRINTING FTI

Lincoln County uses a Virtual Private Network (VPN). A VPN forms an encrypted tunnel between the county network and the workstation at the alternate worksite. The use of a VPN is permissible by the IRS only if using county-owned equipment.

Child Support (CS) staff working from home shall only use county-owned equipment. Staff are strictly prohibited from accessing Virtel and/or Control-D via a personal computer or personal cell phone.

Staff shall only access Virtel and Control-D using multi-factor authentication (MFA).

Staff are strictly prohibited from storing FTI to the hard drive of any computer or other portable storage device.

Staff are strictly prohibited from transferring FTI to other electronic components accessed within the county network.

Staff are strictly prohibited from printing any documents containing FTI at the office or alternate work site on any printer. Currently, there are no county-owned printers placed at an employee's remote work location. Additionally, staff are not permitted to have any paperwork containing case or personally.

identifiable information (PII) at their alternate work site, nor shall staff write down any case/participant information on paper.

Staff may access a printer at the CSA headquarters via a VPN. Staff may Print to PDF (print to file) case documents not containing FTI when connected via VPN to the county network.

Staff are strictly prohibited from receiving, processing, storing, transmitting, accessing, and/or disposing of FTI information offshores. Offshore is defined as a location outside of the states or territories of the United States.

PHONES

Staff are strictly prohibited from communicating FTI information over any phone, in apps such as Jabber, or in voicemails.

All phone calls with case participants are confidential and shall take place in a private area of the home where unauthorized individuals are unable to hear.

WORKSPACE

Workspaces must maintain two barriers between the FTI and unauthorized individuals at all times. This may include, but not limited to, the following: a lock on the door to the workspace room, a locked cabinet, privacy screen protectors, and computer screens shielded from nearby windows or open doorways.

Staff shall have a room or specific area in a room dedicated for work alone that has appropriate space and facilities for the type of work done.

Staff must not place equipment/systems in front of windows or areas where friends, family or neighbors can see screens. Privacy screen protectors are encouraged for all computers accessing FTI.

Staff shall lock their computer screen any time they step away from it, even for brief periods of time. When away from the computer for longer periods such as overnight, all application sessions shall be terminated.

Staff shall allow for periodic inspections of their remote work site during the year to ensure safeguards are adequate in accordance with IRS Publication 1075 (Rev. 11-2021) (1.6 Safeguard Reviews).

TRAINING

All Child Support Staff are trained annually regarding safeguarding of federal tax information.

HOW TO REPORT A SECURITY CONCERN

CS staff shall report all security concerns to the child support lead or director via email or phone. If the lead or director is unavailable, staff should contact the next available supervisor.

Child Support Lead: Tracey Schroder - Tracey.Schroder@co.lincoln.wi.us, 715-539-1337

Director of Social Services: Jessi Rumsey - Jessi.Rumsey@co.lincoln.wi.us, 715-539-1320

Child Welfare Mgr (absence of the Director): Mickala Ferge - Mickala.Ferge@co.lincoln.wi.us, 715-539-1169



**LINCOLN COUNTY
CHILD SUPPORT AGENCY**

Jessi Rumsey – Director
607 North Sales Street, Suite 202 · Merrill, WI 54452
Tel. (715) 536-6200 · Fax (715) 536-2753

**Child Support Agency
Remote Work Agreement**

Remote Work: Remote work (also known as work from home or telecommuting) is a flexible working arrangement that allows an employee to perform their job duties from a physical location outside of a county office. Regular work practices and field work job duties such as time spent working in the community, meeting with clients, attending training events, attending court, etc are not considered remote work.

All employees remain subject to the terms and conditions of employment set forth in the Lincoln County Personnel Policy and elsewhere. In addition to their existing obligations and responsibilities, remote workers agree to the following:

NOTE: These conditions for remote work must be agreed to by the employee and supervisor.

Name: _____

Position: _____

My remote work arrangement will begin on (effective date): _____ and end on _____ (agreement shall not exceed 12 months).

My primary remote work location is primary residence located at: _____

I have read and acknowledge the expectations and requirements of the Lincoln County Personnel Policy and the Lincoln County Child Support Agency Policy and Procedure for Safeguarding IRS Federal Tax Information for Remote Work.

Remote work dates and times shall be specifically arranged with the supervisor on a monthly basis and shall not exceed the equivalent of 50% of regular scheduled work hours. Work hours are based on employee's approved work schedule. While employees are afforded a level of flexibility and the KIDS system is up from 5:00 am to 9:00 pm most days, employee understands that the core business hours of the agency must be honored and working from home still creates an expectation to provide a similar level of service and coverage to the unit and case participants.

I will update my google (calendar) and receive necessary approvals from my supervisor whenever my remote work hours require adjustments.

I certify that my workspace is kept free of slip, trip or fall hazards and my work area is ergonomically correct.

In accordance with the Lincoln County Personnel Policy, I will not work overtime without discussing with and getting pre-authorization from my manager.

I understand that remote work from any alternative location other than listed above must receive pre-approval.

If/When working from an approved alternative location, I understand that I must always use a reliable secured internet source connecting via Lincoln County VPN. Remote access methods include, for example, dial-up, broadband, and wireless. Remote access controls apply to systems other than public web servers or systems designed for public access.

Remote connection must be performed using multifactor authentication.

I am expected to maintain a work environment that is free from distractions and abide by the eligibility rules and expectations as stated in the Lincoln County Personnel Policy and Lincoln County Child Support Agency Policy and Procedure for Safeguarding IRS Federal Tax Information for Remote Work.

I understand that the policies and procedures relating to legal compliance and confidentiality, safety, and ethics obligations remain in full force and effect while off-site.

I will be using county-owned equipment at the work location shown above and understand that I am responsible for said equipment, as stated in the County's Remote Work policy. County-owned equipment must be serviced by Lincoln County IT personnel only.

I understand and agree to the job assignments or tasks to be completed as required and duties outlined in my [job description](#).

I understand that I am a representative of Lincoln County whether at a county location or off-site and am expected to represent the County appropriately.

The County will not be responsible for operating costs, home maintenance, or any other incidental costs associated with the use of the employee's residence for a remote work location. All remote work equipment and services expenses (such as additional software) must be approved in advance by your supervisor and IT. Expenses will be paid or reimbursed only for pre-approved equipment or services. Expenses will not include office furniture or home maintenance.

INFORMATION SECURITY

Security of client confidential information and documents is an issue whether an employee works at home or the office. When the employee possesses confidential client information off site, however, there is an even higher level of risk of an unintended or unauthorized breach. The employee must consider other people who may be coming into the home to ensure that sensitive information is not disclosed to outsiders in some inadvertent way. Staff are not permitted to have any paperwork containing case or personally identifiable information (PII) at their alternative work site, nor shall staff write down any case/participant information on paper.

Employees who will be working remotely with confidential county information must ensure they have a secure workstation that limits the ability of others to view, hear or access personally identifiable information (PII). Equipment/devices transported to or from workspaces must be transported in a secure manner. Secure measures may include the use of a privacy screen, a headset, locking cables for laptops or laptops cases, locked cabinets, etc. The employee must attach information describing what strategies will be used to maintain that the information remains secure and confidential in a manner consistent with existing county policies.

Employees working from an alternate work location shall follow all procedures outlined in the Department

and County-wide Information Technology, Security, Privacy and Confidentiality policies and procedures. In addition, employees must comply with Lincoln County Policy.

I understand that periodic inspections of the remote work site during the year shall be conducted to ensure safeguards are adequate.

REMOTE WORK EQUIPMENT POLICY:

- The employee agrees not to use any Lincoln County equipment for private purposes, nor allow family members or friends access to that equipment.
- The employee shall promptly return all Lincoln County-owned equipment when required by the employee's supervisor.
- When using Lincoln County equipment or software, the employee agrees to follow all software licensing provisions agreed to by Lincoln County.
- The county may pursue recovery from the employee for any county property deliberately or negligently damaged or destroyed while in employee's care, custody, and control.
- The county is not responsible for private property used, lost, damaged, or destroyed.
- The County will not be responsible for operating costs, home maintenance, or any other incidental costs associated with the use of the employee's residence for a remote work location.
- Meetings with clients and or visitors conducting business with Lincoln County will not be held at the employee's home residence.
- Measurable performance metrics related to remote work must be available and provided if requested.
- The employee agrees to comply with policies regarding remote work equipment in the remote work policy.

OTHER CONDITIONS:

Employees may, at the discretion of their immediate supervisor, be called to work at their centrally located worksite on their regular remote workday during their regular work hours to meet workload requirements. This agreement may be terminated at any time.

APPROVAL:

By signing below, I am indicating I have read the Remote Work Policy and we agree that the remote work schedule complies with Lincoln County and agency policies and procedures, human resources guidelines, and FLSA and state regulations. I understand this remote work agreement may be terminated at any time by my supervisor.

Employee's Signature: _____

Date: _____

Department Head's Signature: _____

Date: _____