

Fiscal Year 2024 Social Services Expenses by Category and Budget Line
LASER Set of Books Adjusted by Cost Allocation Results

Abbreviation Key for Category:

A: Staff, Administrative and Operational Overhead Expenditures

B: Income Benefits paid to or on behalf of clients by LDSSs

PS: Purchased Services by LDSSs on behalf of Clients

U: Unspecified Local and Miscellaneous Programs

R: Central Service Cost Allocation Expenditures

SW: Statewide Benefits-Programs operated by LDSSs but paid primarily at state/federal level

¹ Some Budget Lines include federal funding for the American Rescue Plan Act (ARPA), Coronavirus Aid, Relief, and Economic Security Act (CARES) and/or Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA).

² 0947 Percentage of Income Payment Funds are reflected in the State Funds column.

³ 0033 Non-Reimbursable costs are Local Only costs as reported by the locality in VDSS financial systems. Local records may vary.

⁴ 0077 Non-Reimbursable costs Exceed State Allocation as reported by locality in VDSS financial systems. Local records may vary.

⁵ Sections I & II are costs reported in VDSS financial systems and reflect June 1 to May 31 costs. Section III are costs incurred during the state FY.

⁶ CSA Costs are paid at the local level with reimbursement from the Office of Children's Services.

⁷ Split between Federal & State is prorated (07/01/23-09/30/23) split was 68.96% Federal and 31.04% State. For (10/01/23-6/30/24) split was 65.85% Federal and 34.15% State.

NOTE: Percentages calculated against Total YTD Reimbursables

Category	BL	Budget Line Description	Federal Funds YTD ¹	Fed %	State Funds YTD ²	State %	Federal/ State Funds YTD	Federal/ State %	Local Funds YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD ³	0077 Non Reimbursable YTD ⁴	Grand Total YTD
I Local Department of Social Services⁵														
Staff, Administrative and Operational Overhead Costs														
A	849	Staff & Operations No Local Match	50,902	58.86%	35,584	41.14%	86,485	100.00%	0	0.00%	86,485	(6)	0	86,479
A	855	Staff & Operations Base Budget	633,958	54.11%	356,185	30.40%	990,143	84.51%	181,549	15.49%	1,171,692	13,401	0	1,185,093
A	856	Staff & Operations No Local Match-Non Gvt Funds	1,673	58.62%	1,181	41.38%	2,854	100.00%	0	0.00%	2,854	(0)	0	2,854
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 686,533	54.44%	\$ 392,950	31.16%	\$ 1,079,483	85.60%	\$ 181,549	14.40%	\$ 1,261,031	\$ 13,395	\$ -	\$ 1,274,426
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	63,131	80.00%	63,131	80.00%	15,783	20.00%	78,914	0	0	78,914
B	811	IV-E - Foster Care	27,131	53.19%	23,876	46.81%	51,007	100.00%	0	0.00%	51,007	0	0	51,007
B	812	IV-E Adoption Assistance	144,790	53.06%	128,085	46.94%	272,875	100.00%	0	0.00%	272,875	0	0	272,875
B	817	Special Needs Adoption	0	0.00%	18,801	100.00%	18,801	100.00%	0	0.00%	18,801	0	0	18,801
Subtotal: Benefit Payments to Clients			\$ 171,921	40.78%	\$ 233,894	55.48%	\$ 405,814	96.26%	\$ 15,783	3.74%	\$ 421,597	\$ -	\$ -	\$ 421,597
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	1,371	84.00%	8	0.50%	1,380	84.50%	253	15.50%	1,633	(0)	0	1,633
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	4,899	84.50%	4,899	84.50%	899	15.50%	5,798	0	0	5,798
PS	833	Adult Services	7,911	80.00%	0	0.00%	7,911	80.00%	1,978	20.00%	9,889	0	0	9,889
PS	866	Family Preservation / Support - Purch Serv	10,504	75.00%	1,331	9.50%	11,835	84.50%	2,171	15.50%	14,006	(0)	0	14,006
PS	895	Adult Protective Services	3,925	84.50%	0	0.00%	3,925	84.50%	720	15.50%	4,645	0	0	4,645
Subtotal: Client Services Purchased by LDSSs			\$ 23,712	65.92%	\$ 6,238	17.34%	\$ 29,950	83.26%	\$ 6,020	16.74%	\$ 35,970	\$ 0	\$ -	\$ 35,970
Unspecified Local & Miscellaneous Programs														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	5,993	0	5,993
Subtotal: Unspecified Local & Miscellaneous Programs			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 5,993	\$ -	\$ 5,993
Totals: Local Department of Social Services			\$ 882,166	51.33%	\$ 633,081	36.84%	\$ 1,515,247	88.17%	\$ 203,352	11.83%	\$ 1,718,598	\$ 19,388	\$ -	\$ 1,737,986
II Reimbursements to Localities for Non LDSS Expenses⁵														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	32,171	50.00%	0	0.00%	32,171	50.00%	32,171	50.00%	64,342	0	42,331	106,673
Subtotal: Central Services Cost Allocation			\$ 32,171	50.00%	\$ -	0.00%	\$ 32,171	50.00%	\$ 32,171	50.00%	\$ 64,342	\$ -	\$ 42,331	\$ 106,673
Grand Totals: To Localities			\$ 914,337	51.28%	\$ 633,081	35.51%	\$ 1,547,418	86.79%	\$ 235,523	13.21%	\$ 1,782,941	\$ 19,388	\$ 42,331	\$ 1,844,659

Fiscal Year 2024 Social Services Expenses by Category and Budget Line
LASER Set of Books Adjusted by Cost Allocation Results

Abbreviation Key for Category:

A: Staff, Administrative and Operational Overhead Expenditures

B: Income Benefits paid to or on behalf of clients by LDSSs

PS: Purchased Services by LDSSs on behalf of Clients

U: Unspecified Local and Miscellaneous Programs

R: Central Service Cost Allocation Expenditures

SW: Statewide Benefits-Programs operated by LDSSs but paid primarily at state/federal level

¹ Some Budget Lines include federal funding for the American Rescue Plan Act (ARPA), Coronavirus Aid, Relief, and Economic Security Act (CARES) and/or Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA).

² 0947 Percentage of Income Payment Funds are reflected in the State Funds column.

³ 0033 Non-Reimbursable costs are Local Only costs as reported by the locality in VDSS financial systems. Local records may vary.

⁴ 0077 Non-Reimbursable costs Exceed State Allocation as reported by locality in VDSS financial systems. Local records may vary.

⁵ Sections I & II are cost reported in VDSS financial systems and reflect June 1 to May 31 costs. Section III are costs incurred during the state FY.

⁶ CSA Costs are paid at the local level with reimbursement from the Office of Children's Services.

⁷ Split between Federal & State is prorated (07/01/23-09/30/23) split was 68.96% Federal and 31.04% State. For (10/01/23-6/30/24) split was 65.85% Federal and 34.15% State.

NOTE: Percentages calculated against Total YTD Reimbursables

Category	BL	Budget Line Description	Federal Funds YTD ¹	Fed %	State Funds YTD ²	State %	Federal/ State Funds YTD	Federal/ State %	Local Funds YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD ³	0077 Non Reimbursable YTD ⁴	Grand Total YTD
III Statewide Benefit Payments⁵														
State, Federal & Local Paid Benefits														
SW		Children's Services Act (CSA) ⁶	0	0.00%	1,207,088	65.86%	1,207,088	65.86%	625,603	34.14%	1,832,691	0	0	1,832,691
SW		Medicaid Benefits	24,227,934	50.00%	24,162,637	49.87%	48,390,570	99.87%	65,297	0.13%	48,455,867	0	0	48,455,867
SW		Supplemental Nutrition Assistance Program (SNAP)	3,668,427	100.00%	0	0.00%	3,668,427	100.00%	0	0.00%	3,668,427	0	0	3,668,427
SW		Energy Assistance	225,757	100.00%	0	0.00%	225,757	100.00%	0	0.00%	225,757	0	0	225,757
SW		TANF/TANF UP	43,877	36.94%	74,890	63.06%	118,767	100.00%	0	0.00%	118,767	0	0	118,767
SW		Child Care (VACMS)	664,438	92.73%	52,107	7.27%	716,545	100.00%	0	0.00%	716,545	0	0	716,545
SW		FAMIS (Total Title XXI Expenditures) ⁷	1,001,978	66.63%	501,873	33.37%	1,503,851	100.00%	0	0.00%	1,503,851	0	0	1,503,851
Subtotal: State, Federal & Local Paid Benefits			\$ 29,832,411	52.78%	\$25,998,594	46.00%	\$ 55,831,005	98.78%	\$ 690,900	1.22%	\$ 56,521,905	\$ -	\$ -	\$ 56,521,905
Grand Totals: Social Services System			\$ 30,746,748	52.73%	\$26,631,675	45.68%	\$ 57,378,423	98.41%	\$ 926,423	1.59%	\$ 58,304,846	\$ 19,388	\$ 42,331	\$ 58,366,565