

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

<sup>1</sup> 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).

<sup>2</sup> 0947 Percentage of Income Payment Funds are reflected in the State Funds column.

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

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

<sup>5</sup> 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.

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

<sup>7</sup> 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 <sup>1</sup>	Fed %	State Funds YTD <sup>2</sup>	State %	Federal/ State Funds YTD	Federal/ State %	Local Funds YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD <sup>3</sup>	0077 Non Reimbursable YTD <sup>4</sup>	Grand Total YTD
<b>I Local Department of Social Services<sup>5</sup></b>														
<b>Staff, Administrative and Operational Overhead Costs</b>														
A	847	Current Year Staff & Operations - No Local Match Alias	184,730	59.17%	127,497	40.83%	312,227	100.00%	0	0.00%	312,227	(13)	0	312,213
A	849	Staff & Operations No Local Match	68,019	58.76%	47,740	41.24%	115,760	100.00%	0	0.00%	115,760	(1)	0	115,759
A	851	Overtime Surge Alias	66,884	100.00%	0	0.00%	66,884	100.00%	0	0.00%	66,884	0	0	66,884
A	855	Staff & Operations Base Budget	2,203,628	54.08%	1,239,539	30.42%	3,443,167	84.50%	631,386	15.50%	4,074,554	62,892	0	4,137,445
A	858	Staff & Operations Pass Through	226,704	34.75%	0	0.00%	226,704	34.75%	425,700	65.25%	652,404	399	0	652,803
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 2,749,965</b>	<b>52.66%</b>	<b>\$ 1,414,776</b>	<b>27.09%</b>	<b>\$ 4,164,741</b>	<b>79.76%</b>	<b>\$ 1,057,086</b>	<b>20.24%</b>	<b>\$ 5,221,828</b>	<b>\$ 63,276</b>	<b>\$ -</b>	<b>\$ 5,285,104</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	221,601	80.00%	221,601	80.00%	55,400	20.00%	277,001	0	0	277,001
B	811	IV-E - Foster Care	376,737	53.15%	332,028	46.85%	708,764	100.00%	0	0.00%	708,764	(0)	0	708,764
B	812	IV-E Adoption Assistance	1,063,944	53.04%	941,946	46.96%	2,005,890	100.00%	0	0.00%	2,005,890	(0)	0	2,005,890
B	813	General Relief	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	20,500	0	20,500
B	814	Fostering Futures Foster Care Assistance	35,357	53.11%	31,218	46.89%	66,575	100.00%	0	0.00%	66,575	0	0	66,575
B	817	Special Needs Adoption	938	0.88%	105,948	99.12%	106,885	100.00%	0	0.00%	106,885	0	0	106,885
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 1,476,975</b>	<b>46.66%</b>	<b>\$ 1,632,740</b>	<b>51.59%</b>	<b>\$ 3,109,715</b>	<b>98.25%</b>	<b>\$ 55,400</b>	<b>1.75%</b>	<b>\$ 3,165,116</b>	<b>\$ 20,500</b>	<b>\$ -</b>	<b>\$ 3,185,616</b>
<b>Client Services Purchased by LDSSs</b>														
PS	829	Family Preservation (SSBG)	3,094	84.00%	18	0.50%	3,112	84.50%	571	15.50%	3,683	(0)	0	3,683
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	3,457	84.50%	3,457	84.50%	634	15.50%	4,091	0	0	4,091
PS	833	Adult Services	98,476	80.00%	0	0.00%	98,476	80.00%	24,619	20.00%	123,095	0	0	123,095
PS	861	Independent Living Program - E&T Vouchers	4,000	80.00%	1,000	20.00%	5,000	100.00%	0	0.00%	5,000	0	0	5,000
PS	862	Independent Living Program - Basic Allocation	5,927	80.00%	1,482	20.00%	7,409	100.00%	0	0.00%	7,409	0	0	7,409
PS	864	Respite Care for Foster Families	14	35.63%	24	64.37%	38	100.00%	0	0.00%	38	0	0	38
PS	866	Family Preservation / Support - Purch Serv	26,437	75.00%	3,349	9.50%	29,786	84.50%	5,464	15.50%	35,249	(0)	0	35,249
PS	872	VIEW	8,561	13.58%	44,701	70.92%	53,262	84.50%	9,770	15.50%	63,032	(0)	0	63,032
PS	895	Adult Protective Services	4,301	84.50%	0	0.00%	4,301	84.50%	789	15.50%	5,090	0	0	5,090
PS	896	Adult Protective Services - COVID-19 Relief	243	100.00%	0	0.00%	243	100.00%	0	0.00%	243	0	0	243
PS	898	Adult Protective Services - ARPA	50	100.00%	0	0.00%	50	100.00%	0	0.00%	50	0	0	50
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 151,103</b>	<b>61.18%</b>	<b>\$ 54,031</b>	<b>21.88%</b>	<b>\$ 205,134</b>	<b>83.06%</b>	<b>\$ 41,847</b>	<b>16.94%</b>	<b>\$ 246,980</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 246,980</b>
<b>Unspecified Local &amp; Miscellaneous Programs</b>														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	(241)	0	(241)
<b>Subtotal: Unspecified Local &amp; Miscellaneous Programs</b>			<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ (241)</b>	<b>\$ -</b>	<b>\$ (241)</b>
<b>Totals: Local Department of Social Services</b>			<b>\$ 4,378,043</b>	<b>50.71%</b>	<b>\$ 3,101,547</b>	<b>35.92%</b>	<b>\$ 7,479,590</b>	<b>86.63%</b>	<b>\$ 1,154,333</b>	<b>13.37%</b>	<b>\$ 8,633,924</b>	<b>\$ 83,535</b>	<b>\$ -</b>	<b>\$ 8,717,459</b>

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

<sup>1</sup> 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).

<sup>2</sup> 0947 Percentage of Income Payment Funds are reflected in the State Funds column.

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

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

<sup>5</sup> 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.

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

<sup>7</sup> 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 <sup>1</sup>	Fed %	State Funds YTD <sup>2</sup>	State %	Federal/ State Funds YTD	Federal/ State %	Local Funds YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD <sup>3</sup>	0077 Non Reimbursable YTD <sup>4</sup>	Grand Total YTD
<b>II Reimbursements to Localities for Non LDSS Expenses<sup>5</sup></b>														
<b>Central Services Cost Allocation</b>														
R	843	Central Service Cost Allocation	91,154	50.00%	0	0.00%	91,154	50.00%	91,154	50.00%	182,309	0	119,940	302,249
<b>Subtotal: Central Services Cost Allocation</b>			<b>\$ 91,154</b>	<b>50.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 91,154</b>	<b>50.00%</b>	<b>\$ 91,154</b>	<b>50.00%</b>	<b>\$ 182,309</b>	<b>\$ -</b>	<b>\$ 119,940</b>	<b>\$ 302,249</b>
<b>Grand Totals: To Localities</b>			<b>\$ 4,469,197</b>	<b>50.69%</b>	<b>\$ 3,101,547</b>	<b>35.18%</b>	<b>\$ 7,570,745</b>	<b>85.87%</b>	<b>\$ 1,245,488</b>	<b>14.13%</b>	<b>\$ 8,816,232</b>	<b>\$ 83,535</b>	<b>\$ 119,940</b>	<b>\$ 9,019,708</b>
<b>III Statewide Benefit Payments<sup>5</sup></b>														
<b>State, Federal &amp; Local Paid Benefits</b>														
SW		Children's Services Act (CSA) <sup>6</sup>	0	0.00%	1,752,933	67.64%	1,752,933	67.64%	838,469	32.36%	2,591,403	0	0	2,591,403
SW		Medicaid Benefits	37,403,040	50.00%	37,363,233	49.95%	74,766,273	99.95%	39,807	0.05%	74,806,080	0	0	74,806,080
SW		Supplemental Nutrition Assistance Program (SNAP)	9,725,702	100.00%	0	0.00%	9,725,702	100.00%	0	0.00%	9,725,702	0	0	9,725,702
SW		Energy Assistance	2,390,515	100.00%	0	0.00%	2,390,515	100.00%	0	0.00%	2,390,515	0	0	2,390,515
SW		TANF/TANF UP	140,691	37.25%	236,981	62.75%	377,672	100.00%	0	0.00%	377,672	0	0	377,672
SW		Child Care (VACMS)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
SW		FAMIS (Total Title XXI Expenditures) <sup>7</sup>	821,428	66.63%	411,438	33.37%	1,232,866	100.00%	0	0.00%	1,232,866	0	0	1,232,866
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			<b>\$ 50,481,376</b>	<b>55.40%</b>	<b>\$39,764,585</b>	<b>43.64%</b>	<b>\$ 90,245,962</b>	<b>99.04%</b>	<b>\$ 878,276</b>	<b>0.96%</b>	<b>\$ 91,124,238</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91,124,238</b>
<b>Grand Totals: Social Services System</b>			<b>\$ 54,950,574</b>	<b>54.98%</b>	<b>\$42,866,133</b>	<b>42.89%</b>	<b>\$ 97,816,706</b>	<b>97.87%</b>	<b>\$ 2,123,764</b>	<b>2.13%</b>	<b>\$ 99,940,470</b>	<b>\$ 83,535</b>	<b>\$ 119,940</b>	<b>\$ 100,143,946</b>