

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

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	62,155	59.09%	43,035	40.91%	105,190	100.00%	0	0.00%	105,190	(1)	0	105,189
A	851	Overtime Surge Alias	25,217	90.42%	2,673	9.58%	27,890	100.00%	0	0.00%	27,890	(0)	0	27,890
A	855	Staff & Operations Base Budget	2,009,065	54.10%	1,129,058	30.40%	3,138,123	84.50%	575,444	15.50%	3,713,567	183,124	0	3,896,691
A	856	Staff & Operations No Local Match-Non Gvt Funds	13,709	58.62%	9,675	41.38%	23,384	100.00%	0	0.00%	23,384	(0)	0	23,384
A	858	Staff & Operations Pass Through	71,831	34.83%	0	0.00%	71,831	34.83%	134,420	65.17%	206,251	(1)	0	206,250
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 2,181,977	53.53%	\$ 1,184,441	29.06%	\$ 3,366,417	82.59%	\$ 709,865	17.41%	\$ 4,076,282	\$ 183,122	\$ -	\$ 4,259,404
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	125,770	80.00%	125,770	80.00%	31,443	20.00%	157,213	0	0	157,213
B	808	TANF - Manual Checks	(136)	51.00%	(130)	49.00%	(266)	100.00%	0	0.00%	(266)	0	0	(266)
B	811	IV-E - Foster Care	30,929	52.77%	27,687	47.23%	58,615	100.00%	0	0.00%	58,615	0	0	58,615
B	812	IV-E Adoption Assistance	411,118	52.84%	366,971	47.16%	778,089	100.00%	0	0.00%	778,089	0	0	778,089
B	814	Fostering Futures Foster Care Assistance	11,890	52.84%	10,613	47.16%	22,503	100.00%	0	0.00%	22,503	0	0	22,503
B	817	Special Needs Adoption	0	0.00%	8,882	100.00%	8,882	100.00%	0	0.00%	8,882	0	0	8,882
Subtotal: Benefit Payments to Clients			\$ 453,801	44.27%	\$ 539,793	52.66%	\$ 993,594	96.93%	\$ 31,443	3.07%	\$ 1,025,036	\$ -	\$ -	\$ 1,025,036
Client Services Purchased by LDSSs														
PS	833	Adult Services	21,539	80.00%	0	0.00%	21,539	80.00%	5,385	20.00%	26,924	0	0	26,924
PS	835	IV-E Prevention Services Program	4,832	50.00%	4,832	50.00%	9,664	100.00%	0	0.00%	9,664	0	0	9,664
PS	861	Independent Living Program - E&T Vouchers	82	80.00%	20	20.00%	102	100.00%	0	0.00%	102	0	0	102
PS	862	Independent Living Program - Basic Allocation	3,034	80.00%	759	20.00%	3,793	100.00%	0	0.00%	3,793	0	0	3,793
PS	872	VIEW	1,924	13.58%	10,047	70.92%	11,971	84.50%	2,196	15.50%	14,167	(0)	0	14,167
PS	895	Adult Protective Services	(38)	84.48%	0	0.00%	(38)	84.48%	(7)	15.52%	(45)	0	0	(45)
PS	896	Adult Protective Services - COVID-19 Relief	609	100.00%	0	0.00%	609	100.00%	0	0.00%	609	0	0	609
PS	898	Adult Protective Services - ARPA	13,373	100.00%	0	0.00%	13,373	100.00%	0	0.00%	13,373	0	0	13,373
# Subtotal: Client Services Purchased by LDSSs			\$ 45,355	66.13%	\$ 15,658	22.83%	\$ 61,013	88.96%	\$ 7,574	11.04%	\$ 68,587	\$ -	\$ -	\$ 68,587
Unspecified Local & Miscellaneous Programs														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
Subtotal: Unspecified Local & Miscellaneous Programs			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
Totals: Local Department of Social Services			\$ 2,681,133	51.86%	\$ 1,739,892	33.65%	\$ 4,421,024	85.51%	\$ 748,881	14.49%	\$ 5,169,906	\$ 183,122	\$ -	\$ 5,353,027
II Reimbursements to Localities for Non LDSS Expenses⁵														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	101,295	50.00%	0	0.00%	101,295	50.00%	101,295	50.00%	202,590	0	133,283	335,873
Subtotal: Central Services Cost Allocation			\$ 101,295	50.00%	\$ -	0.00%	\$ 101,295	50.00%	\$ 101,295	50.00%	\$ 202,590	\$ -	\$ 133,283	\$ 335,873
Grand Totals: To Localities			\$ 2,782,428	51.79%	\$ 1,739,892	32.39%	\$ 4,522,319	84.18%	\$ 850,176	15.82%	\$ 5,372,495	\$ 183,122	\$ 133,283	\$ 5,688,900

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
III Statewide Benefit Payments⁵														
State, Federal & Local Paid Benefits														
SW		Children's Services Act (CSA) ⁶	0	0.00%	2,813,359	77.87%	2,813,359	77.87%	799,556	22.13%	3,612,915	0	0	3,612,915
SW		Medicaid Benefits	56,138,531	50.00%	56,066,056	49.94%	112,204,587	99.94%	72,476	0.06%	112,277,063	0	0	112,277,063
SW		Supplemental Nutrition Assistance Program (SNAP)	11,944,454	100.00%	0	0.00%	11,944,454	100.00%	0	0.00%	11,944,454	0	0	11,944,454
SW		Energy Assistance	1,708,162	100.00%	0	0.00%	1,708,162	100.00%	0	0.00%	1,708,162	0	0	1,708,162
SW		TANF/TANF UP	100,719	39.65%	153,326	60.35%	254,045	100.00%	0	0.00%	254,045	0	0	254,045
SW		Child Care (VACMS)	838,069	92.73%	65,723	7.27%	903,792	100.00%	0	0.00%	903,792	0	0	903,792
SW		FAMIS (Total Title XXI Expenditures) ⁷	1,757,936	66.63%	880,518	33.37%	2,638,455	100.00%	0	0.00%	2,638,455	0	0	2,638,455
Subtotal: State, Federal & Local Paid Benefits			\$ 72,487,873	54.36%	\$ 59,978,982	44.98%	\$ 132,466,855	99.35%	\$ 872,031	0.65%	\$ 133,338,886	\$ -	\$ -	\$ 133,338,886
Grand Totals: Social Services System			\$ 75,270,300	54.26%	\$ 61,718,874	44.49%	\$ 136,989,175	98.76%	\$ 1,722,207	1.24%	\$ 138,711,382	\$ 183,122	\$ 133,283	\$ 139,027,787