

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	849	Staff & Operations No Local Match	188,130	59.07%	130,380	40.93%	318,510	100.00%	0	0.00%	318,510	(9)	0	318,501
A	850	Outstationed Eligibility Staff	45,706	74.63%	0	0.00%	45,706	74.63%	15,537	25.37%	61,243	(0)	0	61,243
A	851	Overtime Surge Alias	119,494	96.74%	4,029	3.26%	123,524	100.00%	0	0.00%	123,524	(0)	0	123,524
A	855	Staff & Operations Base Budget	3,539,438	54.09%	1,989,755	30.41%	5,529,193	84.50%	1,013,859	15.50%	6,543,052	2,986	0	6,546,038
A	858	Staff & Operations Pass Through	44,870	34.91%	0	0.00%	44,870	34.91%	83,660	65.09%	128,530	(3)	0	128,527
A	880	CRRSA - Expanded Eligibility Child Care	1,140	100.00%	0	0.00%	1,140	100.00%	0	0.00%	1,140	0	0	1,140
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 3,938,778</b>	<b>54.89%</b>	<b>\$ 2,124,165</b>	<b>29.60%</b>	<b>\$ 6,062,943</b>	<b>84.49%</b>	<b>\$ 1,113,055</b>	<b>15.51%</b>	<b>\$ 7,175,998</b>	<b>\$ 2,973</b>	<b>\$ -</b>	<b>\$ 7,178,972</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	160,334	80.00%	160,334	80.00%	40,084	20.00%	200,418	0	0	200,418
B	807	Auxiliary Grant Program	0	0.00%	12,969	80.00%	12,969	80.00%	3,242	20.00%	16,211	0	0	16,211
B	811	IV-E - Foster Care	212,097	53.05%	187,710	46.95%	399,807	100.00%	0	0.00%	399,807	16,213	0	416,020
B	812	IV-E Adoption Assistance	592,225	52.99%	525,345	47.01%	1,117,570	100.00%	0	0.00%	1,117,570	0	0	1,117,570
B	814	Fostering Futures Foster Care Assistance	11,222	53.03%	9,940	46.97%	21,162	100.00%	0	0.00%	21,162	0	0	21,162
B	817	Special Needs Adoption	0	0.00%	62,316	100.00%	62,316	100.00%	0	0.00%	62,316	0	0	62,316
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 815,544</b>	<b>44.87%</b>	<b>\$ 958,614</b>	<b>52.74%</b>	<b>\$ 1,774,158</b>	<b>97.62%</b>	<b>\$ 43,326</b>	<b>2.38%</b>	<b>\$ 1,817,483</b>	<b>\$ 16,213</b>	<b>\$ -</b>	<b>\$ 1,833,697</b>
<b>Client Services Purchased by LDSSs</b>														
PS	829	Family Preservation (SSBG)	4,936	84.00%	29	0.50%	4,965	84.50%	911	15.50%	5,876	(0)	0	5,876
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	6,179	84.50%	6,179	84.50%	1,133	15.50%	7,312	0	0	7,312
PS	833	Adult Services	8,400	80.00%	0	0.00%	8,400	80.00%	2,100	20.00%	10,500	0	0	10,500
PS	835	IV-E Prevention Services Program	7,620	50.00%	7,620	50.00%	15,240	100.00%	0	0.00%	15,240	0	0	15,240
PS	844	SNAPET Purchased Services	3,593	50.00%	2,479	34.50%	6,072	84.50%	1,114	15.50%	7,186	(0)	0	7,186
PS	861	Independent Living Program - E&T Vouchers	320	80.00%	80	20.00%	400	100.00%	0	0.00%	400	0	0	400
PS	862	Independent Living Program - Basic Allocation	4,647	80.00%	1,162	20.00%	5,809	100.00%	0	0.00%	5,809	0	0	5,809
PS	864	Respite Care for Foster Families	155	35.64%	281	64.36%	436	100.00%	0	0.00%	436	0	0	436
PS	866	Family Preservation / Support - Purch Serv	32,289	75.00%	4,090	9.50%	36,379	84.50%	6,673	15.50%	43,052	(0)	0	43,052
PS	872	VIEW	7,285	13.58%	38,037	70.92%	45,322	84.50%	8,313	15.50%	53,635	(0)	0	53,635
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	313	57.00%	0	0.00%	313	57.00%	236	43.00%	550	0	0	550
PS	895	Adult Protective Services	(137)	84.48%	0	0.00%	(137)	84.48%	(25)	15.52%	(162)	0	0	(162)
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 69,422</b>	<b>46.33%</b>	<b>\$ 59,957</b>	<b>40.02%</b>	<b>\$ 129,379</b>	<b>86.35%</b>	<b>\$ 20,456</b>	<b>13.65%</b>	<b>\$ 149,835</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 149,835</b>
<b>Unspecified Local &amp; Miscellaneous Programs</b>														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	25,056	0	25,056
<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>\$ 25,056</b>	<b>\$ -</b>	<b>\$ 25,056</b>
<b>Totals: Local Department of Social Services</b>			<b>\$ 4,823,743</b>	<b>52.76%</b>	<b>\$ 3,142,736</b>	<b>34.37%</b>	<b>\$ 7,966,479</b>	<b>87.13%</b>	<b>\$ 1,176,837</b>	<b>12.87%</b>	<b>\$ 9,143,316</b>	<b>\$ 44,242</b>	<b>\$ -</b>	<b>\$ 9,187,559</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	32,011	50.00%	0	0.00%	32,011	50.00%	32,011	50.00%	64,023	0	42,120	106,143
<b>Subtotal: Central Services Cost Allocation</b>			<b>\$ 32,011</b>	<b>50.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 32,011</b>	<b>50.00%</b>	<b>\$ 32,011</b>	<b>50.00%</b>	<b>\$ 64,023</b>	<b>\$ -</b>	<b>\$ 42,120</b>	<b>\$ 106,143</b>
<b>Grand Totals: To Localities</b>			<b>\$ 4,855,755</b>	<b>52.74%</b>	<b>\$ 3,142,736</b>	<b>34.13%</b>	<b>\$ 7,998,491</b>	<b>86.87%</b>	<b>\$ 1,208,848</b>	<b>13.13%</b>	<b>\$ 9,207,339</b>	<b>\$ 44,242</b>	<b>\$ 42,120</b>	<b>\$ 9,293,702</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%	3,745,101	73.20%	3,745,101	73.20%	1,371,355	26.80%	5,116,455	0	0	5,116,455
SW		Medicaid Benefits	95,168,910	50.00%	94,847,528	49.83%	190,016,438	99.83%	321,382	0.17%	190,337,820	0	0	190,337,820
SW		Supplemental Nutrition Assistance Program (SNAP)	19,873,121	100.00%	0	0.00%	19,873,121	100.00%	0	0.00%	19,873,121	0	0	19,873,121
SW		Energy Assistance	2,173,661	100.00%	0	0.00%	2,173,661	100.00%	0	0.00%	2,173,661	0	0	2,173,661
SW		TANF/TANF UP	217,477	38.66%	345,113	61.34%	562,590	100.00%	0	0.00%	562,590	0	0	562,590
SW		Child Care (VACMS)	2,193,666	92.73%	172,032	7.27%	2,365,698	100.00%	0	0.00%	2,365,698	0	0	2,365,698
SW		FAMIS (Total Title XXI Expenditures) <sup>7</sup>	3,231,328	66.63%	1,618,513	33.37%	4,849,841	100.00%	0	0.00%	4,849,841	0	0	4,849,841
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			<b>\$ 122,858,162</b>	<b>54.54%</b>	<b>\$ 100,728,287</b>	<b>44.71%</b>	<b>\$ 223,586,449</b>	<b>99.25%</b>	<b>\$ 1,692,736</b>	<b>0.75%</b>	<b>\$ 225,279,186</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,279,186</b>
<b>Grand Totals: Social Services System</b>			<b>\$ 127,713,917</b>	<b>54.47%</b>	<b>\$ 103,871,023</b>	<b>44.30%</b>	<b>\$ 231,584,940</b>	<b>98.76%</b>	<b>\$ 2,901,585</b>	<b>1.24%</b>	<b>\$ 234,486,525</b>	<b>\$ 44,242</b>	<b>\$ 42,120</b>	<b>\$ 234,572,887</b>