

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	84,374	58.73%	59,301	41.27%	143,675	100.00%	0	0.00%	143,675	(1)	0	143,674
A	851	Overtime Surge Alias	38,221	98.72%	496	1.28%	38,716	100.00%	0	0.00%	38,716	(0)	0	38,716
A	855	Staff & Operations Base Budget	838,164	53.92%	475,349	30.58%	1,313,513	84.50%	240,939	15.50%	1,554,452	37,945	0	1,592,397
A	856	Staff & Operations No Local Match-Non Gvt Funds	2,648	58.62%	1,869	41.38%	4,517	100.00%	0	0.00%	4,517	(0)	0	4,517
A	858	Staff & Operations Pass Through	407,430	34.83%	0	0.00%	407,430	34.83%	762,283	65.17%	1,169,713	(6)	0	1,169,707
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 1,370,836	47.09%	\$ 537,015	18.45%	\$ 1,907,851	65.54%	\$ 1,003,222	34.46%	\$ 2,911,073	\$ 37,937	\$ -	\$ 2,949,011
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	28,956	80.00%	28,956	80.00%	7,239	20.00%	36,195	0	0	36,195
B	811	IV-E - Foster Care	23,439	52.82%	20,935	47.18%	44,374	100.00%	0	0.00%	44,374	0	0	44,374
B	812	IV-E Adoption Assistance	259,126	53.09%	228,975	46.91%	488,100	100.00%	0	0.00%	488,100	(0)	0	488,100
B	817	Special Needs Adoption	0	0.00%	66,970	100.00%	66,970	100.00%	0	0.00%	66,970	0	0	66,970
B	820	Adoption Incentives	4,667	100.00%	0	0.00%	4,667	100.00%	0	0.00%	4,667	0	0	4,667
Subtotal: Benefit Payments to Clients			\$ 287,231	44.86%	\$ 345,836	54.01%	\$ 633,067	98.87%	\$ 7,239	1.13%	\$ 640,306	\$ (0)	\$ -	\$ 640,306
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	2,152	84.00%	13	0.50%	2,164	84.50%	397	15.50%	2,562	(0)	0	2,562
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	2,205	84.50%	2,205	84.50%	404	15.50%	2,609	0	0	2,609
PS	833	Adult Services	517	80.00%	0	0.00%	517	80.00%	129	20.00%	646	0	0	646
PS	862	Independent Living Program - Basic Allocation	3,016	80.00%	754	20.00%	3,770	100.00%	0	0.00%	3,770	0	0	3,770
PS	866	Family Preservation / Support - Purch Serv	6,709	75.00%	850	9.50%	7,558	84.50%	1,386	15.50%	8,945	(0)	0	8,945
PS	872	VIEW	1,662	13.58%	8,677	70.92%	10,339	84.50%	1,896	15.50%	12,235	(0)	0	12,235
PS	895	Adult Protective Services	5,329	84.50%	0	0.00%	5,329	84.50%	978	15.50%	6,307	0	0	6,307
PS	896	Adult Protective Services - COVID-19 Relief	379	100.00%	0	0.00%	379	100.00%	0	0.00%	379	0	0	379
PS	898	Adult Protective Services - ARPA	2,359	100.00%	0	0.00%	2,359	100.00%	0	0.00%	2,359	0	0	2,359
Subtotal: Client Services Purchased by LDSSs			\$ 22,122	55.57%	\$ 12,498	31.39%	\$ 34,620	86.96%	\$ 5,191	13.04%	\$ 39,811	\$ 0	\$ -	\$ 39,811
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			\$ 1,680,189	46.79%	\$ 895,349	24.93%	\$ 2,575,538	71.72%	\$ 1,015,652	28.28%	\$ 3,591,190	\$ 37,937	\$ -	\$ 3,629,128
II Reimbursements to Localities for Non LDSS Expenses⁵														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	88,072	50.00%	0	0.00%	88,072	50.00%	88,072	50.00%	176,145	0	115,885	292,030
Subtotal: Central Services Cost Allocation			\$ 88,072	50.00%	\$ -	0.00%	\$ 88,072	50.00%	\$ 88,072	50.00%	\$ 176,145	\$ -	\$ 115,885	\$ 292,030
Grand Totals: To Localities			\$ 1,768,261	46.94%	\$ 895,349	23.77%	\$ 2,663,610	70.70%	\$ 1,103,725	29.30%	\$ 3,767,335	\$ 37,937	\$ 115,885	\$ 3,921,158

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%	1,438,877	62.40%	1,438,877	62.40%	866,943	37.60%	2,305,820	0	0	2,305,820
SW		Medicaid Benefits	35,428,548	50.00%	35,360,416	49.90%	70,788,964	99.90%	68,132	0.10%	70,857,097	0	0	70,857,097
SW		Supplemental Nutrition Assistance Program (SNAP)	8,221,202	100.00%	0	0.00%	8,221,202	100.00%	0	0.00%	8,221,202	0	0	8,221,202
SW		Energy Assistance	321,395	100.00%	0	0.00%	321,395	100.00%	0	0.00%	321,395	0	0	321,395
SW		TANF/TANF UP	117,836	38.75%	186,260	61.25%	304,096	100.00%	0	0.00%	304,096	0	0	304,096
SW		Child Care (VACMS)	1,038,099	92.73%	81,410	7.27%	1,119,509	100.00%	0	0.00%	1,119,509	0	0	1,119,509
SW		FAMIS (Total Title XXI Expenditures) ⁷	1,639,083	66.63%	820,987	33.37%	2,460,069	100.00%	0	0.00%	2,460,069	0	0	2,460,069
Subtotal: State, Federal & Local Paid Benefits			\$ 46,766,163	54.64%	\$ 37,887,950	44.27%	\$ 84,654,113	98.91%	\$ 935,076	1.09%	\$ 85,589,189	\$ -	\$ -	\$ 85,589,189
Grand Totals: Social Services System			\$ 48,534,425	54.32%	\$ 38,783,299	43.40%	\$ 87,317,724	97.72%	\$ 2,038,800	2.28%	\$ 89,356,524	\$ 37,937	\$ 115,885	\$ 89,510,347