

Fiscal Year 2023 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 0033 Non-Reimbursable costs are **Local Only costs** as reported by the locality in VDSS financial systems. Local records may vary.

³ 0077 Non-Reimbursable **costs Exceed State Allocation** as reported by locality in VDSS financial systems. Local records may vary.

⁴ 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.

⁵ CSA Costs are paid at the local level with reimbursement from the Office of Children's Services.

⁶ FY2023, \$103.5M in Energy and Child Care COVID-19 stimulus payments were processed by Home Office and are not reported by FIPS/Locality.

⁷ Split between Federal & State is prorated 07/01/22-09/30/23 split was 69.34% Federal and 30.66% State. For 10/01/23-03/31/23 split was 69.80% Federal and 30.20% State. For 04/01/23-06/30/23 split was 68.96% Federal and 31.04% State.

NOTE: Percentages calculated against Total YTD Reimbursables

Category	BL	Budget Line Description	Federal Funds YTD ¹	Fed %	State Funds YTD	State %	Federal/ State Funds YTD	Federal/ State %	Local Funds YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD ²	0077 Non Reimbursable YTD ³	Grand Total YTD
I Local Department of Social Services⁴														
Staff, Administrative and Operational Overhead Costs														
A	849	Staff & Operations No Local Match	63,413	57.96%	45,995	42.04%	109,409	100.00%	0	0.00%	109,409	(1)	0	109,407
A	851	Overtime Surge Alias	578	100.00%	0	0.00%	578	100.00%	0	0.00%	578	0	0	578
A	855	Staff & Operations Base Budget	2,000,774	54.28%	1,113,956	30.22%	3,114,730	84.50%	571,337	15.50%	3,686,067	332,065	0	4,018,132
A	858	Staff & Operations Pass Through	158,160	31.99%	0	0.00%	158,160	31.99%	336,249	68.01%	494,409	(2)	0	494,407
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 2,222,924	51.81%	\$ 1,159,952	27.04%	\$ 3,382,876	78.85%	\$ 907,586	21.15%	\$ 4,290,462	\$ 332,062	\$ -	\$ 4,622,525
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	184,198	80.00%	184,198	80.00%	46,049	20.00%	230,247	0	0	230,247
B	811	IV-E - Foster Care	381,028	56.20%	296,912	43.80%	677,940	100.00%	0	0.00%	677,940	5,230	0	683,170
B	812	IV-E Adoption Assistance	1,083,829	56.24%	843,305	43.76%	1,927,133	100.00%	0	0.00%	1,927,133	(0)	0	1,927,133
B	813	General Relief	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	15,000	0	15,000
B	814	Fostering Futures Foster Care Assistance	42,434	56.33%	32,899	43.67%	75,333	100.00%	0	0.00%	75,333	0	0	75,333
B	817	Special Needs Adoption	2,250	1.97%	111,684	98.03%	113,934	100.00%	0	0.00%	113,934	0	0	113,934
Subtotal: Benefit Payments to Clients			\$ 1,509,540	49.91%	\$ 1,468,998	48.57%	\$ 2,978,538	98.48%	\$ 46,049	1.52%	\$ 3,024,588	\$ 20,230	\$ -	\$ 3,044,818
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	2,006	84.00%	12	0.50%	2,018	84.50%	370	15.50%	2,388	0	0	2,388
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	2,406	84.50%	2,406	84.50%	441	15.50%	2,847	(0)	0	2,847
PS	833	Adult Services	100,154	80.00%	0	0.00%	100,154	80.00%	25,039	20.00%	125,192	0	0	125,192
PS	862	Independent Living Program - Basic Allocation	5,104	80.00%	1,276	20.00%	6,380	100.00%	0	0.00%	6,380	0	0	6,380
PS	866	Family Preservation / Support - Purch Serv	21,315	75.00%	2,700	9.50%	24,014	84.50%	4,405	15.50%	28,419	(0)	0	28,419
PS	868	Promoting Safe and Stable Families - COVID	7,887	100.00%	0	0.00%	7,887	100.00%	0	0.00%	7,887	0	0	7,887
PS	872	VIEW	12,552	19.15%	42,828	65.35%	55,379	84.50%	10,158	15.50%	65,538	(0)	0	65,538
PS	884	CHAFEE Independent Living COVID	5,818	100.00%	0	0.00%	5,818	100.00%	0	0.00%	5,818	0	0	5,818
PS	895	Adult Protective Services	4,510	84.50%	0	0.00%	4,510	84.50%	827	15.50%	5,337	0	0	5,337
PS	896	Adult Protective Services - COVID-19 Relief	2,805	100.00%	0	0.00%	2,805	100.00%	0	0.00%	2,805	0	0	2,805
PS	898	Adult Protective Services - ARPA	5,755	100.00%	0	0.00%	5,755	100.00%	0	0.00%	5,755	0	0	5,755
Subtotal: Client Services Purchased by LDSSs			\$ 167,905	64.99%	\$ 49,222	19.05%	\$ 217,127	84.04%	\$ 41,241	15.96%	\$ 258,367	\$ (0)	\$ -	\$ 258,367

Fiscal Year 2023 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 0033 Non-Reimbursable costs are **Local Only costs** as reported by the locality in VDSS financial systems. Local records may vary.

³ 0077 Non-Reimbursable **costs Exceed State Allocation** as reported by locality in VDSS financial systems. Local records may vary.

⁴ 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.

⁵ CSA Costs are paid at the local level with reimbursement from the Office of Children's Services.

⁶ FY2023, \$103.5M in Energy and Child Care COVID-19 stimulus payments were processed by Home Office and are not reported by FIPS/Locality.

⁷ Split between Federal & State is prorated 07/01/22-09/30/23 split was 69.34% Federal and 30.66% State. For 10/01/23-03/31/23 split was 69.80% Federal and 30.20% State. For 04/01/23-06/30/23 split was 68.96% Federal and 31.04% State.

NOTE: Percentages calculated against Total YTD Reimbursables

Category	BL	Budget Line Description	Federal Funds YTD ¹	Fed %	State Funds YTD	State %	Federal/ State Funds YTD	Federal/ State %	Local Funds YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD ²	0077 Non Reimbursable YTD ³	Grand Total YTD
Unspecified Local & Miscellaneous Programs														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	1,151	0	1,151
Subtotal: Unspecified Local & Miscellaneous Programs			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 1,151	\$ -	\$ 1,151
Totals: Local Department of Social Services			\$ 3,900,370	51.50%	\$ 2,678,171	35.36%	\$ 6,578,541	86.86%	\$ 994,876	13.14%	\$ 7,573,417	\$ 353,444	\$ -	\$ 7,926,861
II Reimbursements to Localities for Non LDSS Expenses ⁴														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	83,924	50.00%	0	0.00%	83,924	50.00%	83,924	50.00%	167,848	0	110,779	278,627
Subtotal: Central Services Cost Allocation			\$ 83,924	50.00%	\$ -	0.00%	\$ 83,924	50.00%	\$ 83,924	50.00%	\$ 167,848	\$ -	\$ 110,779	\$ 278,627
Grand Totals: To Localities			\$ 3,984,293	51.47%	\$ 2,678,171	34.60%	\$ 6,662,465	86.06%	\$ 1,078,800	13.94%	\$ 7,741,265	\$ 353,444	\$ 110,779	\$ 8,205,488
III Statewide Benefit Payments ⁴														
State, Federal & Local Paid Benefits														
SW		Children's Services Act (CSA) ⁵	0	0.00%	1,350,309	68.30%	1,350,309	68.30%	626,576	31.70%	1,976,885	0	0	1,976,885
SW		Medicaid Benefits	42,324,542	50.00%	42,297,702	49.97%	84,622,244	99.97%	26,840	0.03%	84,649,084	0	0	84,649,084
SW		Supplemental Nutrition Assistance Program (SNAP)	14,643,615	100.00%	0	0.00%	14,643,615	100.00%	0	0.00%	14,643,615	0	0	14,643,615
SW		Energy Assistance ⁶	2,212,855	100.00%	0	0.00%	2,212,855	100.00%	0	0.00%	2,212,855	0	0	2,212,855
SW		TANF/TANF UP	232,474	52.87%	207,277	47.13%	439,751	100.00%	0	0.00%	439,751	0	0	439,751
SW		Child Care (VACMS) ⁶	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
SW		FAMIS (Total Title XXI Expenditures) ⁷	953,651	69.47%	419,002	30.52%	1,372,653	99.99%	140	0.01%	1,372,793	0	0	1,372,793
Subtotal: State, Federal & Local Paid Benefits			\$ 60,367,137	57.33%	\$ 44,274,290	42.05%	\$ 104,641,427	99.38%	\$ 653,556	0.62%	\$ 105,294,983	\$ -	\$ -	\$ 105,294,983
Grand Totals: Social Services System			\$ 64,351,431	56.93%	\$ 46,952,461	41.54%	\$ 111,303,892	98.47%	\$ 1,732,356	1.53%	\$ 113,036,248	\$ 353,444	\$ 110,779	\$ 113,500,471