

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

<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.

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

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	65,864	58.82%	46,109	41.18%	111,973	100.00%	0	0.00%	111,973	(3)	0	111,970
A	851	Overtime Surge Alias	3,767	100.00%	0	0.00%	3,767	100.00%	0	0.00%	3,767	0	0	3,767
A	855	Staff & Operations Base Budget	616,162	53.94%	349,093	30.56%	965,255	84.50%	177,036	15.50%	1,142,290	22,071	0	1,164,361
A	856	Staff & Operations No Local Match-Non Gvt Funds	2,095	58.62%	1,478	41.38%	3,573	100.00%	0	0.00%	3,573	(0)	0	3,573
A	858	Staff & Operations Pass Through	352,716	34.85%	0	0.00%	352,716	34.85%	659,372	65.15%	1,012,088	3,584	0	1,015,673
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 1,040,603</b>	<b>45.77%</b>	<b>\$ 396,681</b>	<b>17.45%</b>	<b>\$ 1,437,284</b>	<b>63.21%</b>	<b>\$ 836,408</b>	<b>36.79%</b>	<b>\$ 2,273,691</b>	<b>\$ 25,652</b>	<b>\$ -</b>	<b>\$ 2,299,343</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	3,598	80.00%	3,598	80.00%	900	20.00%	4,498	0	0	4,498
B	811	IV-E - Foster Care	13,743	52.95%	12,212	47.05%	25,955	100.00%	0	0.00%	25,955	0	0	25,955
B	812	IV-E Adoption Assistance	173,628	53.05%	153,672	46.95%	327,300	100.00%	0	0.00%	327,300	(0)	0	327,300
B	815	Fostering Futures Federal Adoption Assistance	1,179	52.72%	1,058	47.28%	2,237	100.00%	0	0.00%	2,237	0	0	2,237
B	817	Special Needs Adoption	29,738	36.24%	52,327	63.76%	82,065	100.00%	0	0.00%	82,065	0	0	82,065
B	819	Refugee Cash Assistance	732	100.00%	0	0.00%	732	100.00%	0	0.00%	732	0	0	732
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 219,020</b>	<b>49.46%</b>	<b>\$ 222,867</b>	<b>50.33%</b>	<b>\$ 441,888</b>	<b>99.80%</b>	<b>\$ 900</b>	<b>0.20%</b>	<b>\$ 442,787</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 442,787</b>
<b>Client Services Purchased by LDSSs</b>														
PS	829	Family Preservation (SSBG)	1,521	84.00%	9	0.50%	1,530	84.50%	281	15.50%	1,811	0	0	1,811
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	2,512	84.50%	2,512	84.50%	461	15.50%	2,973	0	0	2,973
PS	833	Adult Services	2,319	80.00%	0	0.00%	2,319	80.00%	580	20.00%	2,899	0	289	3,188
PS	866	Family Preservation / Support - Purch Serv	13,071	75.00%	1,656	9.50%	14,727	84.50%	2,701	15.50%	17,428	(0)	0	17,428
PS	872	VIEW	2,577	13.58%	13,455	70.92%	16,032	84.50%	2,941	15.50%	18,972	(0)	0	18,972
PS	895	Adult Protective Services	2,915	84.50%	0	0.00%	2,915	84.50%	535	15.50%	3,450	0	0	3,450
PS	896	Adult Protective Services - COVID-19 Relief	2,135	100.00%	0	0.00%	2,135	100.00%	0	0.00%	2,135	0	0	2,135
PS	898	Adult Protective Services - ARPA	101	100.00%	0	0.00%	101	100.00%	0	0.00%	101	0	0	101
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 24,639</b>	<b>49.51%</b>	<b>\$ 17,632</b>	<b>35.43%</b>	<b>\$ 42,271</b>	<b>84.93%</b>	<b>\$ 7,498</b>	<b>15.07%</b>	<b>\$ 49,769</b>	<b>\$ 0</b>	<b>\$ 289</b>	<b>\$ 50,058</b>
<b>Unspecified Local &amp; Miscellaneous Programs</b>														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
<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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Totals: Local Department of Social Services</b>			<b>\$ 1,284,262</b>	<b>46.43%</b>	<b>\$ 637,180</b>	<b>23.03%</b>	<b>\$ 1,921,442</b>	<b>69.46%</b>	<b>\$ 844,805</b>	<b>30.54%</b>	<b>\$ 2,766,248</b>	<b>\$ 25,652</b>	<b>\$ 289</b>	<b>\$ 2,792,189</b>
<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	39,259	50.00%	0	0.00%	39,259	50.00%	39,259	50.00%	78,518	0	51,656	130,174
<b>Subtotal: Central Services Cost Allocation</b>			<b>\$ 39,259</b>	<b>50.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 39,259</b>	<b>50.00%</b>	<b>\$ 39,259</b>	<b>50.00%</b>	<b>\$ 78,518</b>	<b>\$ -</b>	<b>\$ 51,656</b>	<b>\$ 130,174</b>
<b>Grand Totals: To Localities</b>			<b>\$ 1,323,521</b>	<b>46.52%</b>	<b>\$ 637,180</b>	<b>22.40%</b>	<b>\$ 1,960,701</b>	<b>68.92%</b>	<b>\$ 884,064</b>	<b>31.08%</b>	<b>\$ 2,844,765</b>	<b>\$ 25,652</b>	<b>\$ 51,945</b>	<b>\$ 2,922,363</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>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%	2,009,144	63.50%	2,009,144	63.50%	1,154,621	36.50%	3,163,766	0	0	3,163,766
SW		Medicaid Benefits	21,194,540	50.00%	21,083,574	49.74%	42,278,114	99.74%	110,966	0.26%	42,389,080	0	0	42,389,080
SW		Supplemental Nutrition Assistance Program (SNAP)	4,085,952	100.00%	0	0.00%	4,085,952	100.00%	0	0.00%	4,085,952	0	0	4,085,952
SW		Energy Assistance	199,874	100.00%	0	0.00%	199,874	100.00%	0	0.00%	199,874	0	0	199,874
SW		TANF/TANF UP	68,003	39.97%	102,120	60.03%	170,123	100.00%	0	0.00%	170,123	0	0	170,123
SW		Child Care (VACMS)	1,327,712	92.73%	104,122	7.27%	1,431,834	100.00%	0	0.00%	1,431,834	0	0	1,431,834
SW		FAMIS (Total Title XXI Expenditures) <sup>7</sup>	1,061,115	66.63%	531,493	33.37%	1,592,608	100.00%	0	0.00%	1,592,608	0	0	1,592,608
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			<b>\$ 27,937,195</b>	<b>52.68%</b>	<b>\$ 23,830,453</b>	<b>44.93%</b>	<b>\$ 51,767,649</b>	<b>97.61%</b>	<b>\$ 1,265,588</b>	<b>2.39%</b>	<b>\$ 53,033,236</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,033,236</b>
<b>Grand Totals: Social Services System</b>			<b>\$ 29,260,717</b>	<b>52.37%</b>	<b>\$ 24,467,633</b>	<b>43.79%</b>	<b>\$ 53,728,350</b>	<b>96.15%</b>	<b>\$ 2,149,652</b>	<b>3.85%</b>	<b>\$ 55,878,002</b>	<b>\$ 25,652</b>	<b>\$ 51,945</b>	<b>\$ 55,955,599</b>