

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	37,780	58.92%	26,336	41.08%	64,116	100.00%	0	0.00%	64,116	(6)	0	64,110
A	851	Overtime Surge Alias	1,990	100.00%	0	0.00%	1,990	100.00%	0	0.00%	1,990	0	0	1,990
A	855	Staff & Operations Base Budget	439,134	54.13%	246,420	30.38%	685,554	84.51%	125,698	15.49%	811,252	113,347	0	924,599
A	856	Staff & Operations No Local Match-Non Gvt Funds	1,116	58.62%	787	41.38%	1,903	100.00%	0	0.00%	1,903	(0)	0	1,903
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 480,020</b>	<b>54.59%</b>	<b>\$ 273,543</b>	<b>31.11%</b>	<b>\$ 753,563</b>	<b>85.70%</b>	<b>\$ 125,698</b>	<b>14.30%</b>	<b>\$ 879,262</b>	<b>\$ 113,340</b>	<b>\$ -</b>	<b>\$ 992,602</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	5,704	80.00%	5,704	80.00%	1,426	20.00%	7,130	0	0	7,130
B	812	IV-E Adoption Assistance	22,194	53.09%	19,612	46.91%	41,806	100.00%	0	0.00%	41,806	(0)	0	41,806
B	817	Special Needs Adoption	0	0.00%	9,693	100.00%	9,693	100.00%	0	0.00%	9,693	0	0	9,693
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 22,194</b>	<b>37.86%</b>	<b>\$ 35,008</b>	<b>59.71%</b>	<b>\$ 57,203</b>	<b>97.57%</b>	<b>\$ 1,426</b>	<b>2.43%</b>	<b>\$ 58,629</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 58,629</b>
<b>Client Services Purchased by LDSSs</b>														
PS	829	Family Preservation (SSBG)	425	84.00%	3	0.50%	428	84.50%	78	15.50%	506	0	0	506
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	687	84.50%	687	84.50%	126	15.50%	813	0	0	813
PS	833	Adult Services	38,389	80.00%	0	0.00%	38,389	80.00%	9,597	20.00%	47,987	0	0	47,987
PS	866	Family Preservation / Support - Purch Serv	13,522	75.00%	1,713	9.50%	15,235	84.50%	2,795	15.50%	18,029	(0)	0	18,029
PS	872	VIEW	414	13.58%	2,163	70.92%	2,577	84.50%	473	15.50%	3,050	0	0	3,050
PS	895	Adult Protective Services	4,648	84.50%	0	0.00%	4,648	84.50%	853	15.50%	5,500	0	0	5,500
PS	898	Adult Protective Services - ARPA	1,586	100.00%	0	0.00%	1,586	100.00%	0	0.00%	1,586	0	0	1,586
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 58,984</b>	<b>76.14%</b>	<b>\$ 4,565</b>	<b>5.89%</b>	<b>\$ 63,549</b>	<b>82.03%</b>	<b>\$ 13,921</b>	<b>17.97%</b>	<b>\$ 77,470</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 77,470</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>\$ 561,198</b>	<b>55.27%</b>	<b>\$ 313,117</b>	<b>30.84%</b>	<b>\$ 874,315</b>	<b>86.11%</b>	<b>\$ 141,046</b>	<b>13.89%</b>	<b>\$ 1,015,361</b>	<b>\$ 113,340</b>	<b>\$ -</b>	<b>\$ 1,128,701</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	65,459	50.00%	0	0.00%	65,459	50.00%	65,459	50.00%	130,917	0	86,130	217,047
<b>Subtotal: Central Services Cost Allocation</b>			<b>\$ 65,459</b>	<b>50.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 65,459</b>	<b>50.00%</b>	<b>\$ 65,459</b>	<b>50.00%</b>	<b>\$ 130,917</b>	<b>\$ -</b>	<b>\$ 86,130</b>	<b>\$ 217,047</b>
<b>Grand Totals: To Localities</b>			<b>\$ 626,657</b>	<b>54.67%</b>	<b>\$ 313,117</b>	<b>27.32%</b>	<b>\$ 939,773</b>	<b>81.98%</b>	<b>\$ 206,504</b>	<b>18.02%</b>	<b>\$ 1,146,278</b>	<b>\$ 113,340</b>	<b>\$ 86,130</b>	<b>\$ 1,345,748</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%	220,015	68.87%	220,015	68.87%	99,428	31.13%	319,443	0	0	319,443
SW		Medicaid Benefits	9,086,306	50.00%	9,086,306	50.00%	18,172,611	100.00%	0	0.00%	18,172,611	0	0	18,172,611
SW		Supplemental Nutrition Assistance Program (SNAP)	1,805,231	100.00%	0	0.00%	1,805,231	100.00%	0	0.00%	1,805,231	0	0	1,805,231
SW		Energy Assistance	132,427	100.00%	0	0.00%	132,427	100.00%	0	0.00%	132,427	0	0	132,427
SW		TANF/TANF UP	22,773	41.35%	32,300	58.65%	55,073	100.00%	0	0.00%	55,073	0	0	55,073
SW		Child Care (VACMS)	353,118	92.73%	27,692	7.27%	380,810	100.00%	0	0.00%	380,810	0	0	380,810
SW		FAMIS (Total Title XXI Expenditures) <sup>7</sup>	284,147	66.63%	142,324	33.37%	426,471	100.00%	0	0.00%	426,471	0	0	426,471
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			<b>\$ 11,684,001</b>	<b>54.87%</b>	<b>\$9,508,637</b>	<b>44.66%</b>	<b>\$ 21,192,638</b>	<b>99.53%</b>	<b>\$ 99,428</b>	<b>0.47%</b>	<b>\$ 21,292,066</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,292,066</b>
<b>Grand Totals: Social Services System</b>			<b>\$ 12,310,658</b>	<b>54.86%</b>	<b>\$9,821,753</b>	<b>43.77%</b>	<b>\$ 22,132,411</b>	<b>98.64%</b>	<b>\$ 305,932</b>	<b>1.36%</b>	<b>\$ 22,438,344</b>	<b>\$ 113,340</b>	<b>\$ 86,130</b>	<b>\$ 22,637,813</b>