

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	192,561	50.00%	0	0.00%	192,561	50.00%	192,561	50.00%	385,122	0	253,371	638,493
<b>Subtotal: Central Services Cost Allocation</b>			<b>\$ 192,561</b>	<b>50.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 192,561</b>	<b>50.00%</b>	<b>\$ 192,561</b>	<b>50.00%</b>	<b>\$ 385,122</b>	<b>\$ -</b>	<b>\$ 253,371</b>	<b>\$ 638,493</b>
<b>Grand Totals: To Localities</b>			<b>\$ 5,555,923</b>	<b>49.88%</b>	<b>\$ 2,846,617</b>	<b>25.55%</b>	<b>\$ 8,402,540</b>	<b>75.43%</b>	<b>\$ 2,736,639</b>	<b>24.57%</b>	<b>\$ 11,139,178</b>	<b>\$ 681,572</b>	<b>\$ 305,381</b>	<b>\$ 12,126,131</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%	1,811,605	74.89%	1,811,605	74.89%	607,508	25.11%	2,419,113	0	0	2,419,113
SW		Medicaid Benefits	118,269,230	50.00%	118,244,337	49.99%	236,513,566	99.99%	24,893	0.01%	236,538,459	0	0	236,538,459
SW		Supplemental Nutrition Assistance Program (SNAP)	24,253,670	100.00%	0	0.00%	24,253,670	100.00%	0	0.00%	24,253,670	0	0	24,253,670
SW		Energy Assistance	1,603,456	100.00%	0	0.00%	1,603,456	100.00%	0	0.00%	1,603,456	0	0	1,603,456
SW		TANF/TANF UP	532,316	40.25%	790,192	59.75%	1,322,508	100.00%	0	0.00%	1,322,508	0	0	1,322,508
SW		Child Care (VACMS)	3,867,882	92.73%	303,327	7.27%	4,171,209	100.00%	0	0.00%	4,171,209	0	0	4,171,209
SW		FAMIS (Total Title XXI Expenditures) <sup>7</sup>	3,753,776	66.63%	1,880,198	33.37%	5,633,973	100.00%	0	0.00%	5,633,973	0	0	5,633,973
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			<b>\$ 152,280,330</b>	<b>55.19%</b>	<b>\$ 123,029,659</b>	<b>44.59%</b>	<b>\$ 275,309,988</b>	<b>99.77%</b>	<b>\$ 632,401</b>	<b>0.23%</b>	<b>\$ 275,942,389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 275,942,389</b>
<b>Grand Totals: Social Services System</b>			<b>\$ 157,836,253</b>	<b>54.98%</b>	<b>\$ 125,876,276</b>	<b>43.85%</b>	<b>\$ 283,712,528</b>	<b>98.83%</b>	<b>\$ 3,369,039</b>	<b>1.17%</b>	<b>\$ 287,081,567</b>	<b>\$ 681,572</b>	<b>\$ 305,381</b>	<b>\$ 288,068,520</b>

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<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	371,037	59.04%	257,464	40.96%	628,501	100.00%	0	0.00%	628,501	(1)	0	628,500
A	851	Overtime Surge Alias	188,335	99.10%	1,717	0.90%	190,053	100.00%	0	0.00%	190,053	0	0	190,053
A	855	Staff & Operations Base Budget	10,304,089	53.88%	5,855,106	30.62%	16,159,195	84.50%	2,964,156	15.50%	19,123,351	14,690	0	19,138,041
A	856	Staff & Operations No Local Match-Non Gvt Funds	21,393	58.62%	15,099	41.38%	36,491	100.00%	0	0.00%	36,491	(0)	0	36,491
A	858	Staff & Operations Pass Through	4,254,246	34.91%	0	0.00%	4,254,246	34.91%	7,930,365	65.09%	12,184,611	(14)	0	12,184,597
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 15,139,100</b>	<b>47.07%</b>	<b>\$ 6,129,386</b>	<b>19.06%</b>	<b>\$ 21,268,486</b>	<b>66.13%</b>	<b>\$ 10,894,522</b>	<b>33.87%</b>	<b>\$ 32,163,007</b>	<b>\$ 14,674</b>	<b>\$ -</b>	<b>\$ 32,177,682</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	931,094	80.00%	931,094	80.00%	232,773	20.00%	1,163,867	0	0	1,163,867
B	808	TANF - Manual Checks	(4,946)	51.00%	(4,752)	49.00%	(9,699)	100.00%	0	0.00%	(9,699)	0	0	(9,699)
B	811	IV-E - Foster Care	636,611	53.07%	563,006	46.93%	1,199,617	100.00%	0	0.00%	1,199,617	0	0	1,199,617
B	812	IV-E Adoption Assistance	3,280,827	53.04%	2,905,091	46.96%	6,185,918	100.00%	0	0.00%	6,185,918	(0)	0	6,185,918
B	813	General Relief	0	0.00%	12,833	62.50%	12,833	62.50%	7,700	37.50%	20,532	31,500	0	52,032
B	814	Fostering Futures Foster Care Assistance	146,550	53.06%	129,631	46.94%	276,182	100.00%	0	0.00%	276,182	0	0	276,182
B	817	Special Needs Adoption	168,954	38.92%	265,192	61.08%	434,146	100.00%	0	0.00%	434,146	(0)	0	434,146
B	819	Refugee Cash Assistance	28,269	100.00%	0	0.00%	28,269	100.00%	0	0.00%	28,269	0	0	28,269
B	820	Adoption Incentives	1,500	100.00%	0	0.00%	1,500	100.00%	0	0.00%	1,500	0	0	1,500
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 4,257,764</b>	<b>45.78%</b>	<b>\$ 4,802,095</b>	<b>51.63%</b>	<b>\$ 9,059,860</b>	<b>97.41%</b>	<b>\$ 240,473</b>	<b>2.59%</b>	<b>\$ 9,300,333</b>	<b>\$ 31,500</b>	<b>\$ -</b>	<b>\$ 9,331,833</b>
<b>Client Services Purchased by LDSSs</b>														
PS	824	Other Purchased Services	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	53,102	0	53,102
PS	829	Family Preservation (SSBG)	25,552	84.00%	152	0.50%	25,704	84.50%	4,715	15.50%	30,419	(0)	0	30,419
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	45,787	87.08%	45,787	87.08%	6,793	12.92%	52,580	4,977	0	57,558
PS	833	Adult Services	248,192	80.00%	0	0.00%	248,192	80.00%	62,048	20.00%	310,240	0	0	310,240
PS	835	IV-E Prevention Services Program	5,753	50.00%	5,753	50.00%	11,506	100.00%	0	0.00%	11,506	0	0	11,506
PS	844	SNAPET Purchased Services	19,657	65.52%	5,693	18.98%	25,350	84.50%	4,650	15.50%	30,000	394	0	30,394
PS	861	Independent Living Program - E&T Vouchers	4,239	80.00%	1,060	20.00%	5,299	100.00%	0	0.00%	5,299	0	0	5,299
PS	862	Independent Living Program - Basic Allocation	23,524	80.00%	5,881	20.00%	29,405	100.00%	0	0.00%	29,405	0	0	29,405
PS	864	Respite Care for Foster Families	2,541	35.64%	4,590	64.36%	7,131	100.00%	0	0.00%	7,131	0	0	7,131
PS	866	Family Preservation / Support - Purch Serv	123,456	75.00%	15,638	9.50%	139,094	84.50%	25,514	15.50%	164,608	(0)	0	164,608
PS	871	TANF/VIEW Working and Trans Child Care	(3,030)	50.00%	(3,030)	50.00%	(6,061)	100.00%	0	0.00%	(6,061)	0	0	(6,060)
PS	872	VIEW	31,101	13.58%	162,390	70.92%	193,491	84.50%	35,492	15.50%	228,984	(3,704)	0	225,280
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	25,851	57.00%	0	0.00%	25,851	57.00%	19,502	43.00%	45,353	(0)	0	45,353
PS	883	Fee Child Care	(3,428)	60.14%	(2,272)	39.86%	(5,699)	100.00%	0	0.00%	(5,699)	0	0	(5,699)
PS	888	Non-VIEW Repayment of VACMS	(20,142)	100.00%	0	0.00%	(20,142)	100.00%	0	0.00%	(20,142)	0	0	(20,142)
PS	889	VIEW Repayment of VACMS	(2,674)	50.00%	(2,674)	50.00%	(5,348)	100.00%	0	0.00%	(5,348)	0	0	(5,348)
PS	895	Adult Protective Services	50,051	84.50%	0	0.00%	50,051	84.50%	9,181	15.50%	59,232	115,271	0	174,503
PS	896	Adult Protective Services - COVID-19 Relief	2,050	100.00%	0	0.00%	2,050	100.00%	0	0.00%	2,050	0	0	2,050
PS	898	Adult Protective Services - ARPA	32,101	100.00%	0	0.00%	32,101	100.00%	0	0.00%	32,101	(250)	0	31,851
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 564,794</b>	<b>58.13%</b>	<b>\$ 238,968</b>	<b>24.59%</b>	<b>\$ 803,763</b>	<b>82.72%</b>	<b>\$ 167,895</b>	<b>17.28%</b>	<b>\$ 971,658</b>	<b>\$ 169,791</b>	<b>\$ -</b>	<b>\$ 1,141,449</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>\$ 19,961,659</b>	<b>47.04%</b>	<b>\$ 11,170,450</b>	<b>26.32%</b>	<b>\$ 31,132,108</b>	<b>73.36%</b>	<b>\$ 11,302,890</b>	<b>26.64%</b>	<b>\$ 42,434,998</b>	<b>\$ 215,965</b>	<b>\$ -</b>	<b>\$ 42,650,963</b>