

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%	10,535,741	63.77%	10,535,741	63.77%	5,985,162	36.23%	16,520,903	0	0	16,520,903
SW		Medicaid Benefits	400,013,246	50.00%	399,357,018	49.92%	799,370,264	99.92%	656,228	0.08%	800,026,492	0	0	800,026,492
SW		Supplemental Nutrition Assistance Program (SNAP)	87,525,357	100.00%	0	0.00%	87,525,357	100.00%	0	0.00%	87,525,357	0	0	87,525,357
SW		Energy Assistance	3,871,692	100.00%	0	0.00%	3,871,692	100.00%	0	0.00%	3,871,692	0	0	3,871,692
SW		TANF/TANF UP	1,465,296	40.02%	2,196,421	59.98%	3,661,717	100.00%	0	0.00%	3,661,717	0	0	3,661,717
SW		Child Care (VACMS)	12,221,180	92.73%	958,409	7.27%	13,179,589	100.00%	0	0.00%	13,179,589	0	0	13,179,589
SW		FAMIS (Total Title XXI Expenditures) ⁷	12,396,490	66.63%	6,209,176	33.37%	18,605,666	100.00%	0	0.00%	18,605,666	0	0	18,605,666
Subtotal: State, Federal & Local Paid Benefits			\$ 517,493,261	54.85%	\$ 419,256,765	44.44%	\$ 936,750,025	99.30%	\$ 6,641,390	0.70%	\$ 943,391,415	\$ -	\$ -	\$ 943,391,415
Grand Totals: Social Services System			\$ 540,787,484	54.67%	\$ 435,143,239	43.99%	\$ 975,930,723	98.66%	\$ 13,271,988	1.34%	\$ 989,202,711	\$ 2,007,998	\$ 1,188,836	\$ 992,399,544

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
I Local Department of Social Services⁵														
Staff, Administrative and Operational Overhead Costs														
A	849	Staff & Operations No Local Match	198,419	59.60%	134,478	40.40%	332,898	100.00%	0	0.00%	332,898	1,514	0	334,412
A	850	Outstationed Eligibility Staff	150,860	74.60%	0	0.00%	150,860	74.60%	51,356	25.40%	202,217	(0)	0	202,217
A	851	Overtime Surge Alias	75,580	88.64%	9,690	11.36%	85,270	100.00%	0	0.00%	85,270	(0)	0	85,270
A	855	Staff & Operations Base Budget	7,091,600	53.91%	4,023,538	30.59%	11,115,138	84.50%	2,038,671	15.50%	13,153,809	68,345	0	13,222,154
A	858	Staff & Operations Pass Through	934,010	35.04%	0	0.00%	934,010	35.04%	1,731,199	64.96%	2,665,209	26,792	0	2,692,000
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 8,450,469	51.40%	\$ 4,167,706	25.35%	\$ 12,618,176	76.76%	\$ 3,821,226	23.24%	\$ 16,439,402	\$ 96,651	\$ -	\$ 16,536,053
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	699,698	80.00%	699,698	80.00%	174,925	20.00%	874,623	2,497	0	877,120
B	807	Auxiliary Grant Program	0	0.00%	160,536	80.00%	160,536	80.00%	40,134	20.00%	200,670	0	0	200,670
B	808	TANF - Manual Checks	323	51.00%	310	49.00%	633	100.00%	0	0.00%	633	(4,291)	0	(3,657)
B	811	IV-E - Foster Care	1,077,129	53.06%	952,820	46.94%	2,029,948	100.00%	0	0.00%	2,029,948	46,907	0	2,076,855
B	812	IV-E Adoption Assistance	5,184,638	53.05%	4,588,386	46.95%	9,773,024	100.00%	0	0.00%	9,773,024	9,600	0	9,782,624
B	814	Fostering Futures Foster Care Assistance	46,130	52.98%	40,939	47.02%	87,069	100.00%	0	0.00%	87,069	4,591	0	91,661
B	817	Special Needs Adoption	(2,323)	-0.39%	604,690	100.39%	602,367	100.00%	0	0.00%	602,367	0	0	602,367
B	819	Refugee Cash Assistance	92,390	100.00%	0	0.00%	92,390	100.00%	0	0.00%	92,390	0	0	92,390
B	820	Adoption Incentives	4,226	100.00%	0	0.00%	4,226	100.00%	0	0.00%	4,226	0	0	4,226
B	822	Kinship Guardianship Assistance	15,549	52.92%	13,830	47.08%	29,379	100.00%	0	0.00%	29,379	2,442	0	31,821
Subtotal: Benefit Payments to Clients			\$ 6,418,062	46.87%	\$ 7,061,209	51.56%	\$ 13,479,271	98.43%	\$ 215,059	1.57%	\$ 13,694,330	\$ 61,746	\$ -	\$ 13,756,076
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	10,999	84.00%	65	0.50%	11,065	84.50%	2,030	15.50%	13,094	0	0	13,094
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	40,236	84.50%	40,236	84.50%	7,381	15.50%	47,617	7,959	0	55,576
PS	833	Adult Services	14,884	80.00%	0	0.00%	14,884	80.00%	3,721	20.00%	18,605	1,302	0	19,907
PS	861	Independent Living Program - E&T Vouchers	12,650	80.00%	3,163	20.00%	15,813	100.00%	0	0.00%	15,813	0	0	15,813
PS	862	Independent Living Program - Basic Allocation	37,550	80.00%	9,388	20.00%	46,938	100.00%	0	0.00%	46,938	1,609	0	48,547
PS	864	Respite Care for Foster Families	2,673	35.64%	4,827	64.36%	7,500	100.00%	0	0.00%	7,500	2,210	0	9,710
PS	866	Family Preservation / Support - Purch Serv	101,477	75.00%	12,854	9.50%	114,330	84.50%	20,972	15.50%	135,302	1,797	0	137,100
PS	872	VIEW	23,695	13.58%	123,725	70.92%	147,420	84.50%	27,042	15.50%	174,462	(0)	0	174,461
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	16,131	57.00%	0	0.00%	16,131	57.00%	12,169	43.00%	28,300	2,739	0	31,039
PS	888	Non-VIEW Repayment of VACMS	(2,653)	100.00%	0	0.00%	(2,653)	100.00%	0	0.00%	(2,653)	0	0	(2,653)
PS	895	Adult Protective Services	23,678	84.50%	0	0.00%	23,678	84.50%	4,343	15.50%	28,021	(475)	0	27,546
PS	896	Adult Protective Services - COVID-19 Relief	11,028	100.00%	0	0.00%	11,028	100.00%	0	0.00%	11,028	0	0	11,028
PS	898	Adult Protective Services - ARPA	1,584	100.00%	0	0.00%	1,584	100.00%	0	0.00%	1,584	0	0	1,584
Subtotal: Client Services Purchased by LDSSs			\$ 253,697	48.27%	\$ 194,257	36.96%	\$ 447,955	85.23%	\$ 77,657	14.77%	\$ 525,611	\$ 17,142	\$ -	\$ 542,753
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			\$ 15,122,228	49.32%	\$ 11,423,173	37.26%	\$ 26,545,402	86.58%	\$ 4,113,942	13.42%	\$ 30,659,344	\$ 175,539	\$ -	\$ 30,834,883