

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.

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<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             | 38,694                         | 58.89%        | 27,010                       | 41.11%        | 65,705                   | 100.00%          | 0                 | 0.00%         | 65,705                 | (1)                                    | 0                                      | 65,704              |
| A   | 851 | Overtime Surge Alias                          | 8,237                          | 100.00%       | 0                            | 0.00%         | 8,237                    | 100.00%          | 0                 | 0.00%         | 8,237                  | 0                                      | 0                                      | 8,237               |
| A   | 855 | Staff & Operations Base Budget                | 740,762                        | 54.10%        | 416,351                      | 30.41%        | 1,157,113                | 84.51%           | 212,169           | 15.49%        | 1,369,281              | 34,091                                 | 0                                      | 1,403,372           |
| A   | 858 | Staff & Operations Pass Through               | 93,764                         | 34.92%        | 0                            | 0.00%         | 93,764                   | 34.92%           | 174,740           | 65.08%        | 268,504                | (9)                                    | 0                                      | 268,495             |
| <b>Subtotal: Staff, Administrative and Operational Overhead Costs</b> |     |   | <b>\$ 881,457</b>              | <b>51.50%</b> | <b>\$ 443,361</b>            | <b>25.90%</b> | <b>\$ 1,324,818</b>      | <b>77.40%</b>    | <b>\$ 386,909</b> | <b>22.60%</b> | <b>\$ 1,711,727</b>    | <b>\$ 34,081</b>                       | <b>\$ -</b>                            | <b>\$ 1,745,808</b> |
| <b>Benefit Payments to Clients</b>                                    |     |   |                                |               |                              |               |                          |                  |                   |               |                        |  |  |                     |
| B   | 804 | Auxiliary Grant                               | 0                              | 0.00%         | 81,339                       | 80.00%        | 81,339                   | 80.00%           | 20,335            | 20.00%        | 101,674                | 0                                      | 0                                      | 101,674             |
| B   | 807 | Auxiliary Grant Program                       | 0                              | 0.00%         | 9,652                        | 80.00%        | 9,652                    | 80.00%           | 2,413             | 20.00%        | 12,065                 | 0                                      | 0                                      | 12,065              |
| B   | 808 | TANF - Manual Checks                          | (510)                          | 51.00%        | (490)                        | 49.00%        | (1,000)                  | 100.00%          | 0                 | 0.00%         | (1,000)                | 0                                      | 0                                      | (1,000)             |
| B   | 811 | IV-E - Foster Care                            | 104,248                        | 53.15%        | 91,909                       | 46.85%        | 196,157                  | 100.00%          | 0                 | 0.00%         | 196,157                | 195                                    | 0                                      | 196,352             |
| B   | 812 | IV-E Adoption Assistance                      | 514,555                        | 52.98%        | 456,619                      | 47.02%        | 971,175                  | 100.00%          | 0                 | 0.00%         | 971,175                | 0                                      | 0                                      | 971,175             |
| B   | 814 | Fostering Futures Foster Care Assistance      | 17,480                         | 52.92%        | 15,549                       | 47.08%        | 33,029                   | 100.00%          | 0                 | 0.00%         | 33,029                 | 0                                      | 0                                      | 33,029              |
| B   | 817 | Special Needs Adoption                        | 0                              | 0.00%         | 12,814                       | 100.00%       | 12,814                   | 100.00%          | 0                 | 0.00%         | 12,814                 | 0                                      | 0                                      | 12,814              |
| B   | 820 | Adoption Incentives                           | 2,972                          | 100.00%       | 0                            | 0.00%         | 2,972                    | 100.00%          | 0                 | 0.00%         | 2,972                  | 0                                      | 0                                      | 2,972               |
| B   | 822 | Kinship Guardianship Assistance               | 4,143                          | 52.79%        | 3,705                        | 47.21%        | 7,848                    | 100.00%          | 0                 | 0.00%         | 7,848                  | 0                                      | 0                                      | 7,848               |
| <b>Subtotal: Benefit Payments to Clients</b>                          |     |   | <b>\$ 642,888</b>              | <b>48.09%</b> | <b>\$ 671,097</b>            | <b>50.20%</b> | <b>\$ 1,313,986</b>      | <b>98.30%</b>    | <b>\$ 22,748</b>  | <b>1.70%</b>  | <b>\$ 1,336,733</b>    | <b>\$ 195</b>                          | <b>\$ -</b>                            | <b>\$ 1,336,928</b> |
| <b>Client Services Purchased by LDSSs</b>                             |     |   |                                |               |                              |               |                          |                  |                   |               |                        |  |  |                     |
| PS  | 829 | Family Preservation (SSBG)                    | 1,423                          | 84.00%        | 8                            | 0.50%         | 1,431                    | 84.50%           | 262               | 15.50%        | 1,693                  | 0                                      | 0                                      | 1,694               |
| PS  | 830 | Child Welfare Substance Abuse Svcs            | 0                              | 0.00%         | 9,647                        | 84.50%        | 9,647                    | 84.50%           | 1,770             | 15.50%        | 11,417                 | 0                                      | 0                                      | 11,417              |
| PS  | 833 | Adult Services                                | 1,330                          | 80.00%        | 0                            | 0.00%         | 1,330                    | 80.00%           | 332               | 20.00%        | 1,662                  | 0                                      | 0                                      | 1,662               |
| PS  | 844 | SNAPET Purchased Services                     | 744                            | 84.50%        | 0                            | 0.00%         | 744                      | 84.50%           | 137               | 15.50%        | 881                    | 0                                      | 0                                      | 881                 |
| PS  | 861 | Independent Living Program - E&T Vouchers     | 5,994                          | 80.00%        | 1,499                        | 20.00%        | 7,493                    | 100.00%          | 0                 | 0.00%         | 7,493                  | 0                                      | 0                                      | 7,493               |
| PS  | 862 | Independent Living Program - Basic Allocation | 9,116                          | 80.00%        | 2,279                        | 20.00%        | 11,396                   | 100.00%          | 0                 | 0.00%         | 11,396                 | 0                                      | 0                                      | 11,396              |
| PS  | 864 | Respite Care for Foster Families              | 136                            | 35.64%        | 245                          | 64.36%        | 380                      | 100.00%          | 0                 | 0.00%         | 380                    | 0                                      | 0                                      | 380                 |
| PS  | 872 | VIEW  | 3,506                          | 13.58%        | 18,304                       | 70.92%        | 21,810                   | 84.50%           | 4,001             | 15.50%        | 25,811                 | (0)                                    | 0                                      | 25,810              |
| PS  | 895 | Adult Protective Services                     | 5,130                          | 84.50%        | 0                            | 0.00%         | 5,130                    | 84.50%           | 941               | 15.50%        | 6,070                  | 0                                      | 0                                      | 6,070               |
| <b>Subtotal: Client Services Purchased by LDSSs</b>                   |     |   | <b>\$ 27,378</b>               | <b>40.98%</b> | <b>\$ 31,982</b>             | <b>47.88%</b> | <b>\$ 59,361</b>         | <b>88.86%</b>    | <b>\$ 7,443</b>   | <b>11.14%</b> | <b>\$ 66,803</b>       | <b>\$ -</b>                            | <b>\$ -</b>                            | <b>\$ 66,803</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>\$ 1,551,724</b>            | <b>49.81%</b> | <b>\$ 1,146,440</b>          | <b>36.80%</b> | <b>\$ 2,698,164</b>      | <b>86.61%</b>    | <b>\$ 417,099</b> | <b>13.39%</b> | <b>\$ 3,115,264</b>    | <b>\$ 34,276</b>                       | <b>\$ -</b>                            | <b>\$ 3,149,540</b> |

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|--|-----|---|--------------------------------|---------------|------------------------------|---------------|--------------------------|------------------|-------------------|---------------|------------------------|--|--|----------------------|
| <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                   | 47,124                         | 50.00%        | 0                            | 0.00%         | 47,124                   | 50.00%           | 47,124            | 50.00%        | 94,249                 | 0                                      | 62,006                                 | 156,255              |
| <b>Subtotal: Central Services Cost Allocation</b>                        |     |   | <b>\$ 47,124</b>               | <b>50.00%</b> | <b>\$ -</b>                  | <b>0.00%</b>  | <b>\$ 47,124</b>         | <b>50.00%</b>    | <b>\$ 47,124</b>  | <b>50.00%</b> | <b>\$ 94,249</b>       | <b>\$ -</b>                            | <b>\$ 62,006</b>                       | <b>\$ 156,255</b>    |
| <b>Grand Totals: To Localities</b>                                       |     |   | <b>\$ 1,598,848</b>            | <b>49.82%</b> | <b>\$ 1,146,440</b>          | <b>35.72%</b> | <b>\$ 2,745,289</b>      | <b>85.54%</b>    | <b>\$ 464,224</b> | <b>14.46%</b> | <b>\$ 3,209,513</b>    | <b>\$ 34,276</b>                       | <b>\$ 62,006</b>                       | <b>\$ 3,305,795</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%         | 513,947                      | 69.52%        | 513,947                  | 69.52%           | 225,370           | 30.48%        | 739,318                | 0                                      | 0                                      | 739,318              |
| SW   |     | Medicaid Benefits                                 | 16,783,373                     | 50.00%        | 16,640,966                   | 49.58%        | 33,424,340               | 99.58%           | 142,407           | 0.42%         | 33,566,747             | 0                                      | 0                                      | 33,566,747           |
| SW   |     | Supplemental Nutrition Assistance Program (SNAP)  | 3,321,761                      | 100.00%       | 0                            | 0.00%         | 3,321,761                | 100.00%          | 0                 | 0.00%         | 3,321,761              | 0                                      | 0                                      | 3,321,761            |
| SW   |     | Energy Assistance                                 | 443,497                        | 100.00%       | 0                            | 0.00%         | 443,497                  | 100.00%          | 0                 | 0.00%         | 443,497                | 0                                      | 0                                      | 443,497              |
| SW   |     | TANF/TANF UP                                      | 40,187                         | 39.02%        | 62,791                       | 60.98%        | 102,978                  | 100.00%          | 0                 | 0.00%         | 102,978                | 0                                      | 0                                      | 102,978              |
| SW   |     | Child Care (VACMS)                                | 420,160                        | 92.73%        | 32,950                       | 7.27%         | 453,110                  | 100.00%          | 0                 | 0.00%         | 453,110                | 0                                      | 0                                      | 453,110              |
| SW   |     | FAMIS (Total Title XXI Expenditures) <sup>7</sup> | 555,063                        | 66.63%        | 278,021                      | 33.37%        | 833,083                  | 100.00%          | 0                 | 0.00%         | 833,083                | 0                                      | 0                                      | 833,083              |
| <b>Subtotal: State, Federal &amp; Local Paid Benefits</b>                |     |   | <b>\$ 21,564,040</b>           | <b>54.65%</b> | <b>\$ 17,528,676</b>         | <b>44.42%</b> | <b>\$ 39,092,716</b>     | <b>99.07%</b>    | <b>\$ 367,777</b> | <b>0.93%</b>  | <b>\$ 39,460,493</b>   | <b>\$ -</b>                            | <b>\$ -</b>                            | <b>\$ 39,460,493</b> |
| <b>Grand Totals: Social Services System</b>                              |     |   | <b>\$ 23,162,889</b>           | <b>54.28%</b> | <b>\$ 18,675,116</b>         | <b>43.77%</b> | <b>\$ 41,838,005</b>     | <b>98.05%</b>    | <b>\$ 832,001</b> | <b>1.95%</b>  | <b>\$ 42,670,006</b>   | <b>\$ 34,276</b>                       | <b>\$ 62,006</b>                       | <b>\$ 42,766,288</b> |