

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%	2,290,952	62.59%	2,290,952	62.59%	1,369,179	37.41%	3,660,131	0	0	3,660,131
SW		Medicaid Benefits	33,065,119	50.00%	32,939,669	49.81%	66,004,788	99.81%	125,450	0.19%	66,130,238	0	0	66,130,238
SW		Supplemental Nutrition Assistance Program (SNAP)	6,606,630	100.00%	0	0.00%	6,606,630	100.00%	0	0.00%	6,606,630	0	0	6,606,630
SW		Energy Assistance	489,229	100.00%	0	0.00%	489,229	100.00%	0	0.00%	489,229	0	0	489,229
SW		TANF/TANF UP	208,799	38.16%	338,300	61.84%	547,099	100.00%	0	0.00%	547,099	0	0	547,099
SW		Child Care (VACMS)	674,442	92.73%	52,891	7.27%	727,334	100.00%	0	0.00%	727,334	0	0	727,334
SW		FAMIS (Total Title XXI Expenditures) <sup>7</sup>	1,498,034	66.63%	750,338	33.37%	2,248,372	100.00%	0	0.00%	2,248,372	0	0	2,248,372
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			<b>\$ 42,542,253</b>	<b>52.91%</b>	<b>\$ 36,372,150</b>	<b>45.23%</b>	<b>\$ 78,914,403</b>	<b>98.14%</b>	<b>\$ 1,494,629</b>	<b>1.86%</b>	<b>\$ 80,409,032</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,409,032</b>
<b>Grand Totals: Social Services System</b>			<b>\$ 43,157,816</b>	<b>52.71%</b>	<b>\$ 37,177,257</b>	<b>45.40%</b>	<b>\$ 80,335,073</b>	<b>98.11%</b>	<b>\$ 1,544,826</b>	<b>1.89%</b>	<b>\$ 81,879,900</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 81,884,899</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	41,400	58.88%	28,916	41.12%	70,315	100.00%	0	0.00%	70,315	(4)	0	70,311
A	851	Overtime Surge Alias	2,237	100.00%	0	0.00%	2,237	100.00%	0	0.00%	2,237	0	0	2,237
A	855	Staff & Operations Base Budget	407,185	53.86%	231,639	30.64%	638,824	84.50%	117,180	15.50%	756,004	185,749	0	941,753
A	856	Staff & Operations No Local Match-Non Gvt Funds	528	58.62%	372	41.38%	900	100.00%	0	0.00%	900	(0)	0	900
A	858	Staff & Operations Pass Through	171,727	34.93%	0	0.00%	171,727	34.93%	319,970	65.07%	491,697	523,453	0	1,015,150
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 623,077</b>	<b>47.16%</b>	<b>\$ 260,927</b>	<b>19.75%</b>	<b>\$ 884,004</b>	<b>66.91%</b>	<b>\$ 437,150</b>	<b>33.09%</b>	<b>\$ 1,321,154</b>	<b>\$ 709,197</b>	<b>\$ -</b>	<b>\$ 2,030,351</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	84,543	80.00%	84,543	80.00%	21,136	20.00%	105,679	0	0	105,679
B	812	IV-E Adoption Assistance	51,286	53.11%	45,273	46.89%	96,559	100.00%	0	0.00%	96,559	0	0	96,559
B	817	Special Needs Adoption	0	0.00%	23,968	100.00%	23,968	100.00%	0	0.00%	23,968	0	0	23,968
B	819	Refugee Cash Assistance	524	100.00%	0	0.00%	524	100.00%	0	0.00%	524	0	0	524
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 51,810</b>	<b>22.85%</b>	<b>\$ 153,784</b>	<b>67.83%</b>	<b>\$ 205,594</b>	<b>90.68%</b>	<b>\$ 21,136</b>	<b>9.32%</b>	<b>\$ 226,730</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 226,730</b>
<b>Client Services Purchased by LDSSs</b>														
PS	829	Family Preservation (SSBG)	1,331	84.00%	8	0.50%	1,339	84.50%	246	15.50%	1,585	(0)	0	1,585
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	928	84.50%	928	84.50%	170	15.50%	1,099	(0)	0	1,099
PS	833	Adult Services	3,484	80.00%	0	0.00%	3,484	80.00%	871	20.00%	4,354	0	0	4,354
PS	866	Family Preservation / Support - Purch Serv	2,453	75.00%	311	9.50%	2,763	84.50%	507	15.50%	3,270	0	0	3,270
PS	872	VIEW	12,670	13.58%	66,154	70.92%	78,823	84.50%	14,459	15.50%	93,282	0	0	93,282
PS	895	Adult Protective Services	4,317	84.50%	0	0.00%	4,317	84.50%	792	15.50%	5,109	0	0	5,109
PS	898	Adult Protective Services - ARPA	2,776	100.00%	0	0.00%	2,776	100.00%	0	0.00%	2,776	0	0	2,776
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 27,030</b>	<b>24.25%</b>	<b>\$ 67,401</b>	<b>60.46%</b>	<b>\$ 94,430</b>	<b>84.71%</b>	<b>\$ 17,044</b>	<b>15.29%</b>	<b>\$ 111,475</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 111,475</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>\$ 701,917</b>	<b>42.30%</b>	<b>\$ 482,111</b>	<b>29.05%</b>	<b>\$ 1,184,028</b>	<b>71.35%</b>	<b>\$ 475,330</b>	<b>28.65%</b>	<b>\$ 1,659,359</b>	<b>\$ 709,198</b>	<b>\$ -</b>	<b>\$ 2,368,556</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	138,451	50.00%	0	0.00%	138,451	50.00%	138,451	50.00%	276,902	0	182,173	459,074
<b>Subtotal: Central Services Cost Allocation</b>			<b>\$ 138,451</b>	<b>50.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 138,451</b>	<b>50.00%</b>	<b>\$ 138,451</b>	<b>50.00%</b>	<b>\$ 276,902</b>	<b>\$ -</b>	<b>\$ 182,173</b>	<b>\$ 459,074</b>
<b>Grand Totals: To Localities</b>			<b>\$ 840,368</b>	<b>43.40%</b>	<b>\$ 482,111</b>	<b>24.90%</b>	<b>\$ 1,322,479</b>	<b>68.30%</b>	<b>\$ 613,781</b>	<b>31.70%</b>	<b>\$ 1,936,260</b>	<b>\$ 709,198</b>	<b>\$ 182,173</b>	<b>\$ 2,827,630</b>