

Fiscal Year 2025 Social Services Expenses by Category and Budget Line  
LASER Set of Books Adjusted by Cost Allocation Results

<sup>1</sup> Budget line 898 includes federal funding for the American Rescue Plan Act (ARPA) for Adult Protective Services (APS).

<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> In FY2025, the SNAP Benefits Program issued SUN Bucks for \$68.5 million, which were processed by the Home Office and are not reported by FIPS/Locality.

<sup>7</sup> CSA Costs are paid at the local level with reimbursement from the Office of Children's Services.

<sup>8</sup> Split between Federal & State is prorated (07/01/24-09/30/24 split was 65.85% Federal and 34.15% State. For 10/01/24-6/30/25 split was 65.69% Federal and 34.31% 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               | 139,679                        | 59.00%        | 97,054                       | 41.00%        | 236,734                  | 100.00%          | 0                 | 0.00%         | 236,734                | (1)                                    | 0                                      | 236,733             |
| A  | 850 | Outstatedion Eligibility Staff                  | 70,281                         | 74.51%        | 0                            | 0.00%         | 70,281                   | 74.51%           | 24,044            | 25.49%        | 94,325                 | (0)                                    | 0                                      | 94,325              |
| A  | 851 | Overtime Surge Alias                            | 7,681                          | 100.00%       | 0                            | 0.00%         | 7,681                    | 100.00%          | 0                 | 0.00%         | 7,681                  | (0)                                    | 0                                      | 7,681               |
| A  | 855 | Staff & Operations Base Budget                  | 2,417,028                      | 50.91%        | 1,597,649                    | 33.65%        | 4,014,677                | 84.56%           | 732,930           | 15.44%        | 4,747,607              | (36,428)                               | 0                                      | 4,711,179           |
| A  | 856 | Staff & Operations No Local Match-Non Gvt Funds | 26,140                         | 58.32%        | 18,679                       | 41.68%        | 44,819                   | 100.00%          | 0                 | 0.00%         | 44,819                 | (0)                                    | 0                                      | 44,819              |
| <b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>    |     |   | <b>\$ 2,660,809</b>            | <b>51.86%</b> | <b>\$ 1,713,383</b>          | <b>33.39%</b> | <b>\$ 4,374,191</b>      | <b>85.25%</b>    | <b>\$ 756,974</b> | <b>14.75%</b> | <b>\$ 5,131,165</b>    | <b>\$ (36,429)</b>                     | <b>\$ -</b>                            | <b>\$ 5,094,736</b> |
| <b>Benefit Payments to Clients</b>                                       |     |   |                                |               |                              |               |                          |                  |                   |               |                        |  |  |                     |
| B  | 804 | Auxiliary Grant                                 | 0                              | 0.00%         | 140,547                      | 80.00%        | 140,547                  | 80.00%           | 35,137            | 20.00%        | 175,684                | 0                                      | 0                                      | 175,684             |
| B  | 811 | IV-E - Foster Care                              | 124,039                        | 51.08%        | 118,777                      | 48.92%        | 242,816                  | 100.00%          | 0                 | 0.00%         | 242,816                | 0                                      | 0                                      | 242,816             |
| B  | 812 | IV-E Adoption Assistance                        | 203,672                        | 51.04%        | 195,336                      | 48.96%        | 399,009                  | 100.00%          | 0                 | 0.00%         | 399,009                | 0                                      | 0                                      | 399,009             |
| B  | 814 | Fostering Futures Foster Care Assistance        | 24,779                         | 51.14%        | 23,673                       | 48.86%        | 48,452                   | 100.00%          | 0                 | 0.00%         | 48,452                 | 35                                     | 0                                      | 48,487              |
| B  | 817 | Special Needs Adoption                          | 0                              | 0.00%         | 84,651                       | 100.00%       | 84,651                   | 100.00%          | 0                 | 0.00%         | 84,651                 | 0                                      | 0                                      | 84,651              |
| <b>Subtotal: Benefit Payments to Clients</b>                             |     |   | <b>\$ 352,490</b>              | <b>37.08%</b> | <b>\$ 562,984</b>            | <b>59.22%</b> | <b>\$ 915,475</b>        | <b>96.30%</b>    | <b>\$ 35,137</b>  | <b>3.70%</b>  | <b>\$ 950,611</b>      | <b>\$ 35</b>                           | <b>\$ -</b>                            | <b>\$ 950,647</b>   |
| <b>Client Services Purchased by LDSSs</b>                                |     |   |                                |               |                              |               |                          |                  |                   |               |                        |  |  |                     |
| PS   | 829 | Family Preservation (SSBG)                      | 3,553                          | 84.00%        | 21                           | 0.50%         | 3,574                    | 84.50%           | 656               | 15.50%        | 4,230                  | (0)                                    | 0                                      | 4,230               |
| PS   | 830 | Child Welfare Substance Abuse Svcs              | 0                              | 0.00%         | 1,071                        | 84.50%        | 1,071                    | 84.50%           | 196               | 15.50%        | 1,268                  | 0                                      | 0                                      | 1,268               |
| PS   | 833 | Adult Services                                  | 7,723                          | 80.00%        | 0                            | 0.00%         | 7,723                    | 80.00%           | 1,931             | 20.00%        | 9,654                  | 0                                      | 0                                      | 9,654               |
| PS   | 835 | IV-E Prevention Services Program                | 1,728                          | 50.00%        | 1,728                        | 50.00%        | 3,456                    | 100.00%          | 0                 | 0.00%         | 3,456                  | 0                                      | 0                                      | 3,456               |
| PS   | 844 | SNAPET Purchased Services                       | 22,265                         | 70.69%        | 4,348                        | 13.81%        | 26,613                   | 84.50%           | 4,882             | 15.50%        | 31,494                 | (0)                                    | 0                                      | 31,494              |
| PS   | 862 | Independent Living Program - Basic Allocation   | 2,687                          | 80.00%        | 672                          | 20.00%        | 3,359                    | 100.00%          | 0                 | 0.00%         | 3,359                  | 0                                      | 0                                      | 3,359               |
| PS   | 866 | Family Preservation / Support - Purch Serv      | 9,929                          | 0.00%         | 1,258                        | 0.00%         | 11,187                   | 0.00%            | 2,052             | 0.00%         | 13,239                 | (0)                                    | 0                                      | 13,239              |
| PS   | 869 | Housing Support for Foster Adults               | 0                              | 0.00%         | 14,980                       | 0.00%         | 14,980                   | 0.00%            | 0                 | 0.00%         | 14,980                 | 0                                      | 0                                      | 14,980              |
| PS   | 872 | VIEW  | 11,880                         | 25.00%        | 28,276                       | 59.50%        | 40,156                   | 84.50%           | 7,366             | 15.50%        | 47,522                 | (0)                                    | 0                                      | 47,522              |
| PS   | 895 | Adult Protective Services                       | 13,046                         | 84.50%        | 0                            | 0.00%         | 13,046                   | 84.50%           | 2,393             | 15.50%        | 15,439                 | 0                                      | 0                                      | 15,439              |
| <b>Subtotal: Client Services Purchased by LDSSs</b>                      |     |   | <b>\$ 72,812</b>               | <b>50.34%</b> | <b>\$ 52,353</b>             | <b>36.20%</b> | <b>\$ 125,165</b>        | <b>86.54%</b>    | <b>\$ 19,476</b>  | <b>13.46%</b> | <b>\$ 144,641</b>      | <b>\$ (0)</b>                          | <b>\$ -</b>                            | <b>\$ 144,641</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>\$ 3,086,110</b>            | <b>49.56%</b> | <b>\$ 2,328,721</b>          | <b>37.40%</b> | <b>\$ 5,414,831</b>      | <b>86.97%</b>    | <b>\$ 811,587</b> | <b>13.03%</b> | <b>\$ 6,226,417</b>    | <b>\$ (36,394)</b>                     | <b>\$ -</b>                            | <b>\$ 6,190,024</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                 | 106,404                        | 50.00%        | 0                            | 0.00%         | 106,404                  | 50.00%           | 106,404           | 50.00%        | 212,807                | 0                                      | 145,212                                | 358,019             |
| <b>Subtotal: Central Services Cost Allocation</b>                        |     |   | <b>\$ 106,404</b>              | <b>50.00%</b> | <b>\$ -</b>                  | <b>0.00%</b>  | <b>\$ 106,404</b>        | <b>50.00%</b>    | <b>\$ 106,404</b> | <b>50.00%</b> | <b>\$ 212,807</b>      | <b>\$ -</b>                            | <b>\$ 145,212</b>                      | <b>\$ 358,019</b>   |
| <b>Grand Totals: To Localities</b>                                       |     |   | <b>\$ 3,192,514</b>            | <b>49.58%</b> | <b>\$ 2,328,721</b>          | <b>36.16%</b> | <b>\$ 5,521,234</b>      | <b>85.74%</b>    | <b>\$ 917,990</b> | <b>14.26%</b> | <b>\$ 6,439,225</b>    | <b>\$ (36,394)</b>                     | <b>\$ 145,212</b>                      | <b>\$ 6,548,043</b> |

Fiscal Year 2025 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> Budget line 898 includes federal funding for the American Rescue Plan Act (ARPA) for Adult Protective Services (APS).

<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> In FY2025, the SNAP Benefits Program issued SUN Bucks for \$68.5 million, which were processed by the Home Office and are not reported by FIPS/Locality.

<sup>7</sup> CSA Costs are paid at the local level with reimbursement from the Office of Children's Services.

<sup>8</sup> Split between Federal & State is prorated (07/01/24-09/30/24 split was 65.85% Federal and 34.15% State. For 10/01/24-6/30/25 split was 65.69% Federal and 34.31% 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  |    | Supplemental Nutrition Assistance Program (SNAP) <sup>6</sup> | 17,073,344                     | 100.00%       | 0                            | 0.00%         | 17,073,344               | 100.00%          | 0                   | 0.00%        | 17,073,344             | 0                                      | 0                                      | 17,073,344            |
| SW  |    | Children's Services Act (CSA) <sup>7</sup>                    | 0                              | 0.00%         | 5,914,397                    | 77.51%        | 5,914,397                | 77.51%           | 1,716,466           | 22.49%       | 7,630,863              | 0                                      | 0                                      | 7,630,863             |
| SW  |    | Medicaid Benefits   | 94,060,002                     | 50.00%        | 93,843,871                   | 49.89%        | 187,903,873              | 99.89%           | 216,131             | 0.11%        | 188,120,004            | 0                                      | 0                                      | 188,120,004           |
| SW  |    | Energy Assistance   | 1,729,864                      | 100.00%       | 0                            | 0.00%         | 1,729,864                | 100.00%          | 0                   | 0.00%        | 1,729,864              | 0                                      | 0                                      | 1,729,864             |
| SW  |    | TANF/TANF UP  | 241,012                        | 48.24%        | 258,595                      | 51.76%        | 499,607                  | 100.00%          | 0                   | 0.00%        | 499,607                | 0                                      | 0                                      | 499,607               |
| SW  |    | Child Care (VACMS)  | 1,062,900                      | 56.88%        | 805,744                      | 43.12%        | 1,868,645                | 100.00%          | 0                   | 0.00%        | 1,868,645              | 0                                      | 0                                      | 1,868,645             |
| SW  |    | FAMIS (Total Title XXI Expenditures) <sup>8</sup>             | 3,355,856                      | 65.73%        | 1,749,661                    | 34.27%        | 5,105,517                | 100.00%          | 0                   | 0.00%        | 5,105,517              | 0                                      | 0                                      | 5,105,517             |
| <b>Subtotal: State, Federal &amp; Local Paid Benefits</b> |    |   | <b>\$ 117,522,978</b>          | <b>52.93%</b> | <b>\$ 102,572,268</b>        | <b>46.20%</b> | <b>\$ 220,095,246</b>    | <b>99.13%</b>    | <b>\$ 1,932,597</b> | <b>0.87%</b> | <b>\$ 222,027,843</b>  | <b>\$ -</b>                            | <b>\$ -</b>                            | <b>\$ 222,027,843</b> |
| <b>Grand Totals: Social Services System</b>               |    |   | <b>\$ 120,715,491</b>          | <b>52.84%</b> | <b>\$ 104,900,989</b>        | <b>45.92%</b> | <b>\$ 225,616,480</b>    | <b>98.75%</b>    | <b>\$ 2,850,587</b> | <b>1.25%</b> | <b>\$ 228,467,068</b>  | <b>\$ (36,394)</b>                     | <b>\$ 145,212</b>                      | <b>\$ 228,575,886</b> |

0% 0% 0% 0%