

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

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

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 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.

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

⁸ 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 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	62,620	59.05%	43,418	40.95%	106,038	100.00%	0	0.00%	106,038	(1)	0	106,037
A	855	Staff & Operations Base Budget	1,497,524	50.88%	991,573	33.69%	2,489,096	84.56%	454,407	15.44%	2,943,503	36,458	0	2,979,961
A	856	Staff & Operations No Local Match-Non Gvt Funds	14,973	58.25%	10,732	41.75%	25,706	100.00%	0	0.00%	25,706	(1)	0	25,705
A	858	Staff & Operations Pass Through	436,237	34.96%	0	0.00%	436,237	34.96%	811,445	65.04%	1,247,681	564	0	1,248,245
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 2,011,354	46.53%	\$ 1,045,723	24.19%	\$ 3,057,077	70.72%	\$ 1,265,851	29.28%	\$ 4,322,928	\$ 37,020	\$ -	\$ 4,359,948
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	236,115	80.00%	236,115	80.00%	59,029	20.00%	295,144	0	0	295,144
B	807	Auxiliary Grant Program	0	0.00%	109,238	80.00%	109,238	80.00%	27,310	20.00%	136,548	0	0	136,548
B	811	IV-E - Foster Care	94,235	51.08%	90,255	48.92%	184,489	100.00%	0	0.00%	184,489	61	0	184,550
B	812	IV-E Adoption Assistance	825,279	51.05%	791,223	48.95%	1,616,502	100.00%	0	0.00%	1,616,502	0	0	1,616,502
B	814	Fostering Futures Foster Care Assistance	15,217	51.06%	14,583	48.94%	29,800	100.00%	0	0.00%	29,800	0	0	29,801
B	817	Special Needs Adoption	0	0.00%	75,934	100.00%	75,934	100.00%	0	0.00%	75,934	0	0	75,934
B	819	Refugee Cash Assistance	2,620	100.00%	0	0.00%	2,620	100.00%	0	0.00%	2,620	0	0	2,620
B	820	Adoption Incentives	2,600	100.00%	0	0.00%	2,600	100.00%	0	0.00%	2,600	0	0	2,600
B	822	Kinship Guardianship Assistance	5,154	50.99%	4,954	49.01%	10,109	100.00%	0	0.00%	10,109	0	0	10,109
B	823	Extension of the Kinship Guardianship Assistance	3,533	50.99%	3,395	49.01%	6,928	100.00%	0	0.00%	6,928	0	0	6,928
Subtotal: Benefit Payments to Clients			\$ 948,638	40.19%	\$ 1,325,698	56.16%	\$ 2,274,336	96.34%	\$ 86,338	3.66%	\$ 2,360,674	\$ 61	\$ -	\$ 2,360,736
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	6,594	84.00%	39	0.50%	6,633	84.50%	1,217	15.50%	7,850	0	0	7,850
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	12,194	84.50%	12,194	84.50%	2,237	15.50%	14,431	(0)	0	14,431
PS	833	Adult Services	19,171	80.00%	0	0.00%	19,171	80.00%	4,793	20.00%	23,964	0	0	23,964
PS	861	Independent Living Program - E&T Vouchers	8,654	80.00%	2,164	20.00%	10,818	100.00%	0	0.00%	10,818	0	0	10,818
PS	862	Independent Living Program - Basic Allocation	2,936	80.00%	734	20.00%	3,670	100.00%	0	0.00%	3,670	0	0	3,670
PS	864	Respite Care for Foster Families	36	35.64%	64	64.36%	100	100.00%	0	0.00%	100	0	0	100
PS	866	Family Preservation / Support - Purch Serv	17,928	75.00%	2,271	9.50%	20,199	84.50%	3,705	15.50%	23,905	0	0	23,905
PS	869	Housing Support for Foster Adults	0	0.00%	2,140	100.00%	2,140	100.00%	0	0.00%	2,140	0	0	2,140
PS	872	VIEW	9,832	25.00%	23,402	59.50%	33,234	84.50%	6,096	15.50%	39,330	70	0	39,400
PS	895	Adult Protective Services	1,901	84.50%	0	0.00%	1,901	84.50%	349	15.50%	2,250	0	0	2,250
Subtotal: Client Services Purchased by LDSSs			\$ 67,053	52.20%	\$ 43,008	33.48%	\$ 110,061	85.68%	\$ 18,397	14.32%	\$ 128,457	\$ 70	\$ -	\$ 128,527
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			\$ 3,027,044	44.44%	\$ 2,414,429	35.44%	\$ 5,441,473	79.88%	\$ 1,370,587	20.12%	\$ 6,812,060	\$ 37,151	\$ -	\$ 6,849,211

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

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

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 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.

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

⁸ 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 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
II Reimbursements to Localities for Non LDSS Expenses⁵														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	115,485	50.00%	0	0.00%	115,485	50.00%	115,485	50.00%	230,970	0	157,606	388,576
Subtotal: Central Services Cost Allocation			\$ 115,485	50.00%	\$ -	0.00%	\$ 115,485	50.00%	\$ 115,485	50.00%	\$ 230,970	\$ -	\$ 157,606	\$ 388,576
Grand Totals: To Localities			\$ 3,142,530	44.62%	\$ 2,414,429	34.28%	\$ 5,556,959	78.90%	\$ 1,486,072	21.10%	\$ 7,043,030	\$ 37,151	\$ 157,606	\$ 7,237,787
III Statewide Benefit Payments⁵														
State, Federal & Local Paid Benefits														
SW		Supplemental Nutrition Assistance Program (SNAP) ⁶	8,569,114	100.00%	0	0.00%	8,569,114	100.00%	0	0.00%	8,569,114	0	0	8,569,114
SW		Children's Services Act (CSA) ⁷	0	0.00%	2,040,682	74.18%	2,040,682	74.18%	710,453	25.82%	2,751,135	0	0	2,751,135
SW		Medicaid Benefits	41,165,938	50.00%	41,089,777	49.91%	82,255,715	99.91%	76,160	0.09%	82,331,875	0	0	82,331,875
SW		Energy Assistance	912,207	100.00%	0	0.00%	912,207	100.00%	0	0.00%	912,207	0	0	912,207
SW		TANF/TANF UP	116,480	50.74%	113,066	49.26%	229,546	100.00%	0	0.00%	229,546	0	0	229,546
SW		Child Care (VACMS)	582,563	0.00%	441,619	0.00%	1,024,182	0.00%	0	0.00%	1,024,182	0	0	1,024,182
SW		FAMIS (Total Title XXI Expenditures) ⁸	1,608,545	65.73%	838,656	34.27%	2,447,201	100.00%	0	0.00%	2,447,201	0	0	2,447,201
Subtotal: State, Federal & Local Paid Benefits			\$ 52,954,847	53.89%	\$ 44,523,800	45.31%	\$ 97,478,647	99.20%	\$ 786,613	0.80%	\$ 98,265,260	\$ -	\$ -	\$ 98,265,260
Grand Totals: Social Services System			\$ 56,097,377	53.27%	\$ 46,938,229	44.57%	\$ 103,035,605	97.84%	\$ 2,272,685	2.16%	\$ 105,308,291	\$ 37,151	\$ 157,606	\$ 105,503,047