

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	83,055	59.00%	57,723	41.00%	140,778	100.00%	0	0.00%	140,778	(1)	0	140,777
A	851	Overtime Surge Alias	7,170	100.00%	0	0.00%	7,170	100.00%	0	0.00%	7,170	(0)	0	7,170
A	855	Staff & Operations Base Budget	1,060,011	50.86%	702,474	33.70%	1,762,486	84.56%	321,777	15.44%	2,084,263	5,196	0	2,089,459
A	856	Staff & Operations No Local Match-Non Gvt Funds	6,224	58.22%	4,466	41.78%	10,690	100.00%	0	0.00%	10,690	(1)	0	10,689
A	858	Staff & Operations Pass Through	229,455	34.84%	0	0.00%	229,455	34.84%	429,064	65.16%	658,519	(2)	0	658,517
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 1,385,916</b>	<b>47.77%</b>	<b>\$ 764,663</b>	<b>26.35%</b>	<b>\$ 2,150,579</b>	<b>74.12%</b>	<b>\$ 750,841</b>	<b>25.88%</b>	<b>\$ 2,901,420</b>	<b>\$ 5,193</b>	<b>\$ -</b>	<b>\$ 2,906,613</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	28,174	80.00%	28,174	80.00%	7,043	20.00%	35,217	0	0	35,217
B	811	IV-E - Foster Care	36,756	51.03%	35,275	48.97%	72,031	100.00%	0	0.00%	72,031	168	0	72,199
B	812	IV-E Adoption Assistance	255,563	51.07%	244,887	48.93%	500,450	100.00%	0	0.00%	500,450	0	0	500,450
B	814	Fostering Futures Foster Care Assistance	16,441	51.02%	15,781	48.98%	32,222	100.00%	0	0.00%	32,222	0	0	32,222
B	817	Special Needs Adoption	0	0.00%	42,162	100.00%	42,162	100.00%	0	0.00%	42,162	0	0	42,162
B	820	Adoption Incentives	4,504	100.00%	0	0.00%	4,504	100.00%	0	0.00%	4,504	0	0	4,504
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 313,263</b>	<b>45.63%</b>	<b>\$ 366,279</b>	<b>53.35%</b>	<b>\$ 679,543</b>	<b>98.97%</b>	<b>\$ 7,043</b>	<b>1.03%</b>	<b>\$ 686,586</b>	<b>\$ 168</b>	<b>\$ -</b>	<b>\$ 686,754</b>
<b>Client Services Purchased by LDSSs</b>														
PS	829	Family Preservation (SSBG)	1,664	84.00%	10	0.50%	1,674	84.50%	307	15.50%	1,981	0	0	1,981
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	2,208	84.50%	2,208	84.50%	405	15.50%	2,613	0	0	2,613
PS	833	Adult Services	2,373	80.00%	0	0.00%	2,373	80.00%	593	20.00%	2,966	0	0	2,966
PS	861	Independent Living Program - E&T Vouchers	10,190	80.00%	2,547	20.00%	12,737	100.00%	0	0.00%	12,737	0	0	12,737
PS	862	Independent Living Program - Basic Allocation	4,885	80.00%	1,221	20.00%	6,106	100.00%	0	0.00%	6,106	0	0	6,106
PS	866	Family Preservation / Support - Purch Serv	15,219	75.00%	1,928	9.50%	17,147	84.50%	3,145	15.50%	20,292	(0)	0	20,292
PS	872	VIEW	15,664	25.00%	37,282	59.50%	52,946	84.50%	9,712	15.50%	62,659	(0)	0	62,659
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	302	57.00%	0	0.00%	302	57.00%	228	43.00%	531	0	0	531
PS	876	Fatherhood Engagement and Support	12,464	100.00%	0	0.00%	12,464	100.00%	0	0.00%	12,464	0	0	12,464
PS	877	Virginia Driving Licensing Program for Foster Youth	0	0.00%	2,497	100.00%	2,497	100.00%	0	0.00%	2,497	0	0	2,497
PS	895	Adult Protective Services	1,110	84.50%	0	0.00%	1,110	84.50%	204	15.50%	1,314	0	0	1,314
PS	898	Adult Protective Services - ARPA	4,109	100.00%	0	0.00%	4,109	100.00%	0	0.00%	4,109	0	0	4,109
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 67,981</b>	<b>52.18%</b>	<b>\$ 47,694</b>	<b>36.61%</b>	<b>\$ 115,674</b>	<b>88.80%</b>	<b>\$ 14,595</b>	<b>11.20%</b>	<b>\$ 130,269</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 130,269</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>\$ 1,767,160</b>	<b>47.53%</b>	<b>\$ 1,178,636</b>	<b>31.70%</b>	<b>\$ 2,945,796</b>	<b>79.22%</b>	<b>\$ 772,479</b>	<b>20.78%</b>	<b>\$ 3,718,275</b>	<b>\$ 5,361</b>	<b>\$ -</b>	<b>\$ 3,723,636</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	108,708	50.00%	0	0.00%	108,708	50.00%	108,708	50.00%	217,415	0	148,356	365,771
<b>Subtotal: Central Services Cost Allocation</b>			<b>\$ 108,708</b>	<b>50.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 108,708</b>	<b>50.00%</b>	<b>\$ 108,708</b>	<b>50.00%</b>	<b>\$ 217,415</b>	<b>\$ -</b>	<b>\$ 148,356</b>	<b>\$ 365,771</b>
<b>Grand Totals: To Localities</b>			<b>\$ 1,875,868</b>	<b>47.66%</b>	<b>\$ 1,178,636</b>	<b>29.95%</b>	<b>\$ 3,054,503</b>	<b>77.61%</b>	<b>\$ 881,186</b>	<b>22.39%</b>	<b>\$ 3,935,690</b>	<b>\$ 5,361</b>	<b>\$ 148,356</b>	<b>\$ 4,089,407</b>

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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

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<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>	8,729,743	100.00%	0	0.00%	8,729,743	100.00%	0	0.00%	8,729,743	0	0	8,729,743
SW		Children's Services Act (CSA) <sup>7</sup>	0	0.00%	2,151,762	66.69%	2,151,762	66.69%	1,074,653	33.31%	3,226,415	0	0	3,226,415
SW		Medicaid Benefits	41,910,435	50.00%	41,865,012	49.95%	83,775,447	99.95%	45,423	0.05%	83,820,871	0	0	83,820,871
SW		Energy Assistance	391,899	100.00%	0	0.00%	391,899	100.00%	0	0.00%	391,899	0	0	391,899
SW		TANF/TANF UP	180,674	46.44%	208,360	53.56%	389,034	100.00%	0	0.00%	389,034	0	0	389,034
SW		Child Care (VACMS)	1,076,446	0.00%	816,013	0.00%	1,892,459	0.00%	0	0.00%	1,892,459	0	0	1,892,459
SW		FAMIS (Total Title XXI Expenditures) <sup>8</sup>	2,002,231	65.73%	1,043,914	34.27%	3,046,144	100.00%	0	0.00%	3,046,144	0	0	3,046,144
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			<b>\$ 54,291,427</b>	<b>53.49%</b>	<b>\$ 46,085,061</b>	<b>45.41%</b>	<b>\$ 100,376,488</b>	<b>98.90%</b>	<b>\$ 1,120,076</b>	<b>1.10%</b>	<b>\$ 101,496,564</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 101,496,564</b>
<b>Grand Totals: Social Services System</b>			<b>\$ 56,167,295</b>	<b>53.27%</b>	<b>\$ 47,263,697</b>	<b>44.83%</b>	<b>\$ 103,430,991</b>	<b>98.10%</b>	<b>\$ 2,001,263</b>	<b>1.90%</b>	<b>\$ 105,432,254</b>	<b>\$ 5,361</b>	<b>\$ 148,356</b>	<b>\$ 105,585,971</b>