

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	64,614	59.12%	44,680	40.88%	109,294	100.00%	0	0.00%	109,294	(0)	0	109,294
A	855	Staff & Operations Base Budget	2,156,840	50.88%	1,427,894	33.68%	3,584,734	84.56%	654,443	15.44%	4,239,177	18,743	0	4,257,920
A	858	Staff & Operations Pass Through	66,394	34.84%	0	0.00%	66,394	34.84%	124,152	65.16%	190,546	(0)	0	190,546
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 2,287,848	50.40%	\$ 1,472,574	32.44%	\$ 3,760,422	82.85%	\$ 778,595	17.15%	\$ 4,539,017	\$ 18,742	\$ -	\$ 4,557,759
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	804,486	80.00%	804,486	80.00%	201,122	20.00%	1,005,608	0	0	1,005,608
B	811	IV-E - Foster Care	410,539	51.07%	393,284	48.93%	803,823	100.00%	0	0.00%	803,823	(3,306)	0	800,517
B	812	IV-E Adoption Assistance	862,342	51.05%	826,867	48.95%	1,689,210	100.00%	0	0.00%	1,689,210	(0)	0	1,689,210
B	814	Fostering Futures Foster Care Assistance	27,275	51.05%	26,152	48.95%	53,427	100.00%	0	0.00%	53,427	0	0	53,427
B	817	Special Needs Adoption	4,733	6.51%	67,972	93.49%	72,704	100.00%	0	0.00%	72,704	0	0	72,704
B	820	Adoption Incentives	5,851	0.00%	0	0.00%	5,851	0.00%	0	0.00%	5,851	0	0	5,851
B	822	Kinship Guardianship Assistance	37,591	0.00%	36,013	0.00%	73,604	0.00%	0	0.00%	73,604	0	0	73,604
Subtotal: Benefit Payments to Clients			\$ 1,348,331	36.40%	\$ 2,154,774	58.17%	\$ 3,503,105	94.57%	\$ 201,122	5.43%	\$ 3,704,227	\$ (3,306)	\$ -	\$ 3,700,921
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	2,034	84.00%	12	0.50%	2,046	84.50%	375	15.50%	2,421	(0)	0	2,421
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	3,826	84.50%	3,826	84.50%	702	15.50%	4,528	0	0	4,528
PS	833	Adult Services	14,965	80.00%	0	0.00%	14,965	80.00%	3,741	20.00%	18,706	0	0	18,706
PS	861	Independent Living Program - E&T Vouchers	531	80.00%	133	20.00%	663	100.00%	0	0.00%	663	0	0	663
PS	862	Independent Living Program - Basic Allocation	10,467	80.00%	2,617	20.00%	13,084	100.00%	0	0.00%	13,084	0	0	13,084
PS	866	Family Preservation / Support - Purch Serv	15,448	75.00%	1,957	9.50%	17,405	84.50%	3,193	15.50%	20,598	(0)	0	20,598
PS	872	VIEW	43,742	25.00%	104,108	59.50%	147,850	84.50%	27,121	15.50%	174,971	(138)	0	174,833
PS	876	Fatherhood Engagement and Support	12,501	100.00%	0	0.00%	12,501	100.00%	0	0.00%	12,501	0	0	12,501
PS	877	Virginia Driving Licensing Program for Foster Youth	0	0.00%	1,015	100.00%	1,015	100.00%	0	0.00%	1,015	0	0	1,015
PS	895	Adult Protective Services	17	84.53%	0	0.00%	17	84.53%	3	15.47%	20	0	0	20
PS	898	Adult Protective Services - ARPA	4,787	100.00%	0	0.00%	4,787	100.00%	0	0.00%	4,787	0	0	4,787
Subtotal: Client Services Purchased by LDSSs			\$ 104,492	41.25%	\$ 113,668	44.88%	\$ 218,159	86.13%	\$ 35,135	13.87%	\$ 253,294	\$ (138)	\$ -	\$ 253,156
Unspecified Local & Miscellaneous Programs														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	(77,792)	0	(77,792)
Subtotal: Unspecified Local & Miscellaneous Programs			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ (77,792)	\$ -	\$ (77,792)
Totals: Local Department of Social Services			\$ 3,740,671	44.03%	\$ 3,741,016	44.03%	\$ 7,481,687	88.06%	\$ 1,014,852	11.94%	\$ 8,496,538	\$ (62,494)	\$ -	\$ 8,434,045
II Reimbursements to Localities for Non LDSS Expenses⁵														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	82,114	50.00%	0	0.00%	82,114	50.00%	82,114	50.00%	164,229	0	112,064	276,292
Subtotal: Central Services Cost Allocation			\$ 82,114	50.00%	\$ -	0.00%	\$ 82,114	50.00%	\$ 82,114	50.00%	\$ 164,229	\$ -	\$ 112,064	\$ 276,292
Grand Totals: To Localities			\$ 3,822,785	44.14%	\$ 3,741,016	43.19%	\$ 7,563,801	87.33%	\$ 1,096,966	12.67%	\$ 8,660,767	\$ (62,494)	\$ 112,064	\$ 8,710,337

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
III Statewide Benefit Payments⁵														
State, Federal & Local Paid Benefits														
SW		Supplemental Nutrition Assistance Program (SNAP) ⁶	10,410,749	100.00%	0	0.00%	10,410,749	100.00%	0	0.00%	10,410,749	0	0	10,410,749
SW		Children's Services Act (CSA) ⁷	0	0.00%	2,654,069	77.96%	2,654,069	77.96%	750,462	22.04%	3,404,531	0	0	3,404,531
SW		Medicaid Benefits	46,721,844	50.00%	46,636,526	49.91%	93,358,370	99.91%	85,317	0.09%	93,443,687	0	0	93,443,687
SW		Energy Assistance	2,025,978	100.00%	0	0.00%	2,025,978	100.00%	0	0.00%	2,025,978	0	0	2,025,978
SW		TANF/TANF UP	300,299	45.70%	356,818	54.30%	657,117	100.00%	0	0.00%	657,117	0	0	657,117
SW		Child Care (VACMS)	71,569	56.88%	54,253	43.12%	125,822	100.00%	0	0.00%	125,822	0	0	125,822
SW		FAMIS (Total Title XXI Expenditures) ⁸	1,282,886	65.73%	668,865	34.27%	1,951,752	100.00%	0	0.00%	1,951,752	0	0	1,951,752
Subtotal: State, Federal & Local Paid Benefits			\$ 60,813,325	54.29%	\$ 50,370,532	44.97%	\$ 111,183,857	99.25%	\$ 835,779	0.75%	\$ 112,019,636	\$ -	\$ -	\$ 112,019,636
Grand Totals: Social Services System			\$ 64,636,110	53.56%	\$ 54,111,548	44.84%	\$ 118,747,658	98.40%	\$ 1,932,745	1.60%	\$ 120,680,403	\$ (62,494)	\$ 112,064	\$ 120,729,973