

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.

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⁴ 0077 Non-Reimbursable costs Exceed State Allocation as reported by locality in VDSS financial systems. Local records may vary.

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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	45,841	59.07%	31,758	40.93%	77,600	100.00%	0	0.00%	77,600	(6)	0	77,593
A	855	Staff & Operations Base Budget	621,096	50.90%	410,687	33.66%	1,031,782	84.56%	188,345	15.44%	1,220,128	32,204	0	1,252,332
A	858	Staff & Operations Pass Through	(8)	34.86%	0	0.00%	(8)	34.86%	(15)	65.14%	(23)	0	0	(23)
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 666,929	51.39%	\$ 442,445	34.09%	\$ 1,109,374	85.49%	\$ 188,330	14.51%	\$ 1,297,704	\$ 32,198	\$ -	\$ 1,329,903
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	65,170	80.00%	65,170	80.00%	16,292	20.00%	81,462	0	0	81,462
B	811	IV-E - Foster Care	14,689	51.05%	14,083	48.95%	28,772	100.00%	0	0.00%	28,772	3,825	0	32,597
B	812	IV-E Adoption Assistance	165,591	51.05%	158,756	48.95%	324,347	100.00%	0	0.00%	324,347	0	0	324,347
B	814	Fostering Futures Foster Care Assistance	7,506	51.02%	7,207	48.98%	14,713	100.00%	0	0.00%	14,713	0	0	14,713
B	817	Special Needs Adoption	0	0.00%	17,884	100.00%	17,884	100.00%	0	0.00%	17,884	0	0	17,884
Subtotal: Benefit Payments to Clients			\$ 187,787	40.20%	\$ 263,099	56.32%	\$ 450,886	96.51%	\$ 16,292	3.49%	\$ 467,178	\$ 3,825	\$ -	\$ 471,003
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	20	84.00%	0	0.50%	20	84.50%	4	15.50%	24	0	0	24
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	1,355	84.50%	1,355	84.50%	248	15.50%	1,603	(0)	0	1,603
PS	866	Family Preservation / Support - Purch Serv	38	75.00%	5	9.50%	42	84.50%	8	15.50%	50	0	0	50
PS	872	VIEW	136	25.00%	323	59.50%	459	84.50%	84	15.50%	543	0	0	543
Subtotal: Client Services Purchased by LDSSs			\$ 194	8.72%	\$ 1,683	75.78%	\$ 1,876	84.50%	\$ 344	15.50%	\$ 2,220	\$ (0)	\$ -	\$ 2,220
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			\$ 854,909	48.38%	\$ 707,227	40.02%	\$ 1,562,136	88.40%	\$ 204,967	11.60%	\$ 1,767,103	\$ 36,023	\$ -	\$ 1,803,126
II Reimbursements to Localities for Non LDSS Expenses⁵														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
Subtotal: Central Services Cost Allocation			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
Grand Totals: To Localities			\$ 854,909	48.38%	\$ 707,227	40.02%	\$ 1,562,136	88.40%	\$ 204,967	11.60%	\$ 1,767,103	\$ 36,023	\$ -	\$ 1,803,126

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III Statewide Benefit Payments⁵														
State, Federal & Local Paid Benefits														
SW		Supplemental Nutrition Assistance Program (SNAP) ⁶	3,246,382	100.00%	0	0.00%	3,246,382	100.00%	0	0.00%	3,246,382	0	0	3,246,382
SW		Children's Services Act (CSA) ⁷	0	0.00%	1,672,279	67.74%	1,672,279	67.74%	796,343	32.26%	2,468,622	0	0	2,468,622
SW		Medicaid Benefits	17,746,057	50.00%	17,642,963	49.71%	35,389,020	99.71%	103,094	0.29%	35,492,115	0	0	35,492,115
SW		Energy Assistance	379,093	100.00%	0	0.00%	379,093	100.00%	0	0.00%	379,093	0	0	379,093
SW		TANF/TANF UP	61,894	48.68%	65,250	51.32%	127,144	100.00%	0	0.00%	127,144	0	0	127,144
SW		Child Care (VACMS)	141,205	56.88%	107,042	43.12%	248,247	100.00%	0	0.00%	248,247	0	0	248,247
SW		FAMIS (Total Title XXI Expenditures) ⁸	720,281	65.73%	375,537	34.27%	1,095,818	100.00%	0	0.00%	1,095,818	0	0	1,095,818
Subtotal: State, Federal & Local Paid Benefits			\$ 22,294,912	51.78%	\$ 19,863,071	46.13%	\$ 42,157,984	97.91%	\$ 899,437	2.09%	\$ 43,057,421	\$ -	\$ -	\$ 43,057,421
Grand Totals: Social Services System			\$ 23,149,822	51.65%	\$ 20,570,298	45.89%	\$ 43,720,120	97.54%	\$ 1,104,405	2.46%	\$ 44,824,524	\$ 36,023	\$ -	\$ 44,860,547