

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
I Local Department of Social Services⁵														
Staff, Administrative and Operational Overhead Costs														
A	849	Staff & Operations No Local Match	63,185	58.94%	44,011	41.06%	107,196	100.00%	0	0.00%	107,196	(3)	0	107,193
A	851	Overtime Surge Alias	3,730	100.00%	0	0.00%	3,730	100.00%	0	0.00%	3,730	(0)	0	3,730
A	855	Staff & Operations Base Budget	950,912	50.87%	629,801	33.69%	1,580,714	84.56%	288,571	15.44%	1,869,285	217,296	0	2,086,581
A	858	Staff & Operations Pass Through	86,699	34.84%	0	0.00%	86,699	34.84%	162,121	65.16%	248,820	19,273	0	268,092
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 1,104,527	49.55%	\$ 673,812	30.23%	\$ 1,778,339	79.78%	\$ 450,692	20.22%	\$ 2,229,030	\$ 236,566	\$ -	\$ 2,465,597
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	69,751	80.00%	69,751	80.00%	17,438	20.00%	87,188	0	0	87,188
B	808	TANF - Manual Checks	(432)	51.00%	(415)	49.00%	(847)	100.00%	0	0.00%	(847)	0	0	(847)
B	811	IV-E - Foster Care	174,193	51.08%	166,813	48.92%	341,006	100.00%	0	0.00%	341,006	13,723	0	354,729
B	812	IV-E Adoption Assistance	292,121	51.03%	280,309	48.97%	572,430	100.00%	0	0.00%	572,430	0	0	572,430
B	814	Fostering Futures Foster Care Assistance	45,189	51.07%	43,291	48.93%	88,481	100.00%	0	0.00%	88,481	0	0	88,481
B	817	Special Needs Adoption	0	0.00%	12,116	100.00%	12,116	100.00%	0	0.00%	12,116	0	0	12,116
Subtotal: Benefit Payments to Clients			\$ 511,071	46.45%	\$ 571,865	51.97%	\$ 1,082,936	98.42%	\$ 17,438	1.58%	\$ 1,100,374	\$ 13,723	\$ -	\$ 1,114,096
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	84	84.00%	1	0.50%	85	84.50%	16	15.50%	100	0	0	100
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	2,974	84.50%	2,974	84.50%	546	15.50%	3,520	0	0	3,520
PS	833	Adult Services	6,140	80.00%	0	0.00%	6,140	80.00%	1,535	20.00%	7,675	0	0	7,675
PS	866	Family Preservation / Support - Purch Serv	4,097	75.00%	519	9.50%	4,615	84.50%	847	15.50%	5,462	(0)	0	5,462
PS	872	VIEW	516	25.00%	1,227	59.50%	1,743	84.50%	320	15.50%	2,063	0	0	2,063
PS	895	Adult Protective Services	(337)	84.50%	0	0.00%	(337)	84.50%	(62)	15.50%	(399)	0	0	(399)
Subtotal: Client Services Purchased by LDSSs			\$ 10,500	57.00%	\$ 4,721	25.63%	\$ 15,221	82.63%	\$ 3,201	17.37%	\$ 18,421	\$ 0	\$ -	\$ 18,421
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			\$ 1,626,097	48.57%	\$ 1,250,398	37.35%	\$ 2,876,496	85.92%	\$ 471,330	14.08%	\$ 3,347,825	\$ 250,289	\$ -	\$ 3,598,114
II Reimbursements to Localities for Non LDSS Expenses⁵														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	35,291	50.00%	0	0.00%	35,291	50.00%	35,291	50.00%	70,581	0	48,162	118,743
Subtotal: Central Services Cost Allocation			\$ 35,291	50.00%	\$ -	0.00%	\$ 35,291	50.00%	\$ 35,291	50.00%	\$ 70,581	\$ -	\$ 48,162	\$ 118,743
Grand Totals: To Localities			\$ 1,661,388	48.60%	\$ 1,250,398	36.58%	\$ 2,911,786	85.18%	\$ 506,620	14.82%	\$ 3,418,407	\$ 250,289	\$ 48,162	\$ 3,716,857

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	5,048,211	100.00%	0	0.00%	5,048,211	100.00%	0	0.00%	5,048,211	0	0	5,048,211
SW		Children's Services Act (CSA) ⁷	0	0.00%	1,507,662	70.40%	1,507,662	70.40%	633,909	29.60%	2,141,570	0	0	2,141,570
SW		Medicaid Benefits	29,578,595	50.00%	29,477,293	49.83%	59,055,887	99.83%	101,302	0.17%	59,157,189	0	0	59,157,189
SW		Energy Assistance	573,928	100.00%	0	0.00%	573,928	100.00%	0	0.00%	573,928	0	0	573,928
SW		TANF/TANF UP	48,469	48.61%	51,236	51.39%	99,705	100.00%	0	0.00%	99,705	0	0	99,705
SW		Child Care (VACMS)	448,940	56.88%	340,324	43.12%	789,265	100.00%	0	0.00%	789,265	0	0	789,265
SW		FAMIS (Total Title XXI Expenditures) ⁸	1,365,051	65.73%	711,704	34.27%	2,076,755	100.00%	0	0.00%	2,076,755	0	0	2,076,755
Subtotal: State, Federal & Local Paid Benefits			\$ 37,063,195	53.03%	\$ 32,088,219	45.91%	\$ 69,151,413	98.95%	\$ 735,211	1.05%	\$ 69,886,624	\$ -	\$ -	\$ 69,886,624
Grand Totals: Social Services System			\$ 38,724,583	52.83%	\$ 33,338,617	45.48%	\$ 72,063,199	98.31%	\$ 1,241,831	1.69%	\$ 73,305,030	\$ 250,289	\$ 48,162	\$ 73,603,481

0% 0% 0% 0%