

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

<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	88,868	59.00%	61,752	41.00%	150,619	100.00%	0	0.00%	150,619	(3)	0	150,616
A	851	Overtime Surge Alias	677	100.00%	0	0.00%	677	100.00%	0	0.00%	677	0	0	677
A	855	Staff & Operations Base Budget	1,228,004	50.80%	816,135	33.76%	2,044,139	84.56%	373,113	15.44%	2,417,252	24,877	0	2,442,129
A	858	Staff & Operations Pass Through	560,100	34.65%	0	0.00%	560,100	34.65%	1,056,188	65.35%	1,616,288	6,928	0	1,623,216
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 1,877,648</b>	<b>44.87%</b>	<b>\$ 877,887</b>	<b>20.98%</b>	<b>\$ 2,755,535</b>	<b>65.85%</b>	<b>\$ 1,429,302</b>	<b>34.15%</b>	<b>\$ 4,184,837</b>	<b>\$ 31,802</b>	<b>\$ -</b>	<b>\$ 4,216,639</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	131,798	80.00%	131,798	80.00%	32,949	20.00%	164,747	0	0	164,747
B	811	IV-E - Foster Care	207,458	51.05%	198,908	48.95%	406,366	100.00%	0	0.00%	406,366	(0)	0	406,366
B	812	IV-E Adoption Assistance	301,643	51.06%	289,082	48.94%	590,725	100.00%	0	0.00%	590,725	0	0	590,725
B	814	Fostering Futures Foster Care Assistance	15,152	51.03%	14,538	48.97%	29,690	100.00%	0	0.00%	29,690	0	0	29,690
B	817	Special Needs Adoption	1,418	1.19%	118,159	98.81%	119,576	100.00%	0	0.00%	119,576	0	0	119,576
B	819	Refugee Cash Assistance	2,892	100.00%	0	0.00%	2,892	100.00%	0	0.00%	2,892	0	0	2,892
B	822	Kinship Guardianship Assistance	12,936	50.99%	12,433	49.01%	25,369	100.00%	0	0.00%	25,369	0	0	25,369
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 541,498</b>	<b>40.43%</b>	<b>\$ 764,918</b>	<b>57.11%</b>	<b>\$ 1,306,416</b>	<b>97.54%</b>	<b>\$ 32,949</b>	<b>2.46%</b>	<b>1,339,365.75</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 1,339,366</b>
<b>Client Services Purchased by LDSSs</b>														
PS	829	Family Preservation (SSBG)	1,254	84.00%	7	0.50%	1,262	84.50%	231	15.50%	1,493	0	0	1,493
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	2,640	84.50%	2,640	84.50%	484	15.50%	3,125	(0)	0	3,125
PS	833	Adult Services	6,298	80.00%	0	0.00%	6,298	80.00%	1,574	20.00%	7,872	0	0	7,872
PS	861	Independent Living Program - E&T Vouchers	(429)	80.00%	(107)	20.00%	(537)	100.00%	0	0.00%	(537)	0	0	(537)
PS	862	Independent Living Program - Basic Allocation	763	80.00%	191	20.00%	953	100.00%	0	0.00%	953	0	0	953
PS	866	Family Preservation / Support - Purch Serv	11,955	75.00%	1,514	9.50%	13,469	84.50%	2,471	15.50%	15,940	(0)	0	15,940
PS	872	VIEW	16,819	25.00%	40,030	59.50%	56,848	84.50%	10,428	15.50%	67,276	(0)	0	67,276
PS	895	Adult Protective Services	9,156	84.50%	0	0.00%	9,156	84.50%	1,679	15.50%	10,836	0	0	10,836
PS	898	Adult Protective Services - ARPA	6,776	100.00%	0	0.00%	6,776	100.00%	0	0.00%	6,776	0	0	6,776
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 52,591</b>	<b>46.24%</b>	<b>\$ 44,275</b>	<b>38.93%</b>	<b>\$ 96,866</b>	<b>85.17%</b>	<b>\$ 16,868</b>	<b>14.83%</b>	<b>\$ 113,734</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 113,734</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>\$ 2,471,737</b>	<b>43.84%</b>	<b>\$ 1,687,080</b>	<b>29.92%</b>	<b>\$ 4,158,817</b>	<b>73.76%</b>	<b>\$ 1,479,120</b>	<b>26.24%</b>	<b>\$ 5,637,937</b>	<b>\$ 31,802</b>	<b>\$ -</b>	<b>\$ 5,669,739</b>

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

<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>II Reimbursements to Localities for Non LDSS Expenses<sup>5</sup></b>														
<b>Central Services Cost Allocation</b>														
R	843	Central Service Cost Allocation	934	50.00%	0	0.00%	934	50.00%	934	50.00%	1,867	0	62,664	64,531
<b>Subtotal: Central Services Cost Allocation</b>			<b>\$ 934</b>	<b>50.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 934</b>	<b>50.00%</b>	<b>\$ 934</b>	<b>50.00%</b>	<b>\$ 1,867</b>	<b>\$ -</b>	<b>\$ 62,664</b>	<b>\$ 64,531</b>
<b>Grand Totals: To Localities</b>			<b>\$ 2,472,671</b>	<b>43.84%</b>	<b>\$ 1,687,080</b>	<b>29.91%</b>	<b>\$ 4,159,751</b>	<b>73.76%</b>	<b>\$ 1,480,053</b>	<b>26.24%</b>	<b>\$ 5,639,804</b>	<b>\$ 31,802</b>	<b>\$ 62,664</b>	<b>\$ 5,734,270</b>
<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>	8,732,965	100.00%	0	0.00%	8,732,965	100.00%	0	0.00%	8,732,965	0	0	8,732,965
SW		Children's Services Act (CSA) <sup>7</sup>	0	0.00%	2,609,559	61.40%	2,609,559	61.40%	1,640,432	38.60%	4,249,991	0	0	4,249,991
SW		Medicaid Benefits	43,846,642	50.00%	43,716,799	49.85%	87,563,442	99.85%	129,843	0.15%	87,693,285	0	0	87,693,285
SW		Energy Assistance	453,419	100.00%	0	0.00%	453,419	100.00%	0	0.00%	453,419	0	0	453,419
SW		TANF/TANF UP	157,150	46.48%	180,931	53.52%	338,081	100.00%	0	0.00%	338,081	0	0	338,081
SW		Child Care (VACMS)	825,357	56.88%	625,671	43.12%	1,451,028	100.00%	0	0.00%	1,451,028	0	0	1,451,028
SW		FAMIS (Total Title XXI Expenditures) <sup>8</sup>	2,184,685	65.73%	1,139,041	34.27%	3,323,725	100.00%	0	0.00%	3,323,725	0	0	3,323,725
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			<b>\$ 56,200,218</b>	<b>52.90%</b>	<b>\$ 48,272,002</b>	<b>45.44%</b>	<b>\$ 104,472,220</b>	<b>98.33%</b>	<b>\$ 1,770,275</b>	<b>1.67%</b>	<b>\$ 106,242,495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,242,495</b>
<b>Grand Totals: Social Services System</b>			<b>\$ 58,672,889</b>	<b>52.44%</b>	<b>\$ 49,959,082</b>	<b>44.65%</b>	<b>\$ 108,631,971</b>	<b>97.09%</b>	<b>\$ 3,250,328</b>	<b>2.91%</b>	<b>\$ 111,882,299</b>	<b>\$ 31,802</b>	<b>\$ 62,664</b>	<b>\$ 111,976,765</b>