

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	63,939	59.07%	44,312	40.93%	108,252	100.00%	0	0.00%	108,252	(9)	0	108,243
A	851	Overtime Surge Alias	5,169	100.00%	0	0.00%	5,169	100.00%	0	0.00%	5,169	(0)	0	5,169
A	855	Staff & Operations Base Budget	2,014,651	50.91%	1,332,038	33.66%	3,346,689	84.56%	610,925	15.44%	3,957,614	92,065	0	4,049,679
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 2,083,759	51.19%	\$ 1,376,350	33.81%	\$ 3,460,110	84.99%	\$ 610,925	15.01%	\$ 4,071,034	\$ 92,056	\$ -	\$ 4,163,090
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	172,370	80.00%	172,370	80.00%	43,092	20.00%	215,462	0	0	215,462
B	808	TANF - Manual Checks	(206)	51.00%	(198)	49.00%	(403)	100.00%	0	0.00%	(403)	0	0	(403)
B	811	IV-E - Foster Care	78,360	51.04%	75,166	48.96%	153,526	100.00%	0	0.00%	153,526	(0)	0	153,526
B	812	IV-E Adoption Assistance	194,278	51.05%	186,259	48.95%	380,537	100.00%	0	0.00%	380,537	0	0	380,537
B	817	Special Needs Adoption	0	0.00%	93,090	100.00%	93,090	100.00%	0	0.00%	93,090	0	0	93,090
Subtotal: Benefit Payments to Clients			\$ 272,433	32.35%	\$ 526,686	62.54%	\$ 799,119	94.88%	\$ 43,092	5.12%	\$ 842,212	\$ (0)	\$ -	\$ 842,212
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	2,839	0.00%	17	0.50%	2,856	84.50%	524	15.50%	3,380	(0)	0	3,380
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	543	84.50%	543	84.50%	100	15.50%	643	0	0	643
PS	833	Adult Services	29,220	80.00%	0	0.00%	29,220	80.00%	7,305	20.00%	36,526	0	0	36,526
PS	862	Independent Living Program - Basic Allocation	338	80.00%	85	20.00%	423	100.00%	0	0.00%	423	0	0	423
PS	864	Respite Care for Foster Families	150	35.64%	270	64.36%	420	100.00%	0	0.00%	420	0	0	420
PS	866	Family Preservation / Support - Purch Serv	10,135	75.00%	1,284	9.50%	11,419	84.50%	2,095	15.50%	13,514	(0)	0	13,514
PS	872	VIEW	2,825	25.00%	6,724	59.50%	9,548	84.50%	1,752	15.50%	11,300	0	0	11,300
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	30	57.00%	0	0.00%	30	57.00%	23	43.00%	53	0	0	53
PS	895	Adult Protective Services	5,996	84.50%	0	0.00%	5,996	84.50%	1,100	15.50%	7,096	0	0	7,096
PS	898	Adult Protective Services - ARPA	1,735	100.00%	0	0.00%	1,735	100.00%	0	0.00%	1,735	0	0	1,735
Subtotal: Client Services Purchased by LDSSs			\$ 53,269	70.94%	\$ 8,922	11.88%	\$ 62,191	82.82%	\$ 12,898	17.18%	\$ 75,089	\$ 0	\$ -	\$ 75,089
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			\$ 2,409,461	48.30%	\$ 1,911,959	38.33%	\$ 4,321,420	86.63%	\$ 666,915	13.37%	\$ 4,988,335	\$ 92,056	\$ -	\$ 5,080,391
II Reimbursements to Localities for Non LDSS Expenses⁵														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	91,718	50.00%	0	0.00%	91,718	50.00%	91,718	50.00%	183,435	0	125,170	308,605
Subtotal: Central Services Cost Allocation			\$ 91,718	50.00%	\$ -	0.00%	\$ 91,718	50.00%	\$ 91,718	50.00%	\$ 183,435	\$ -	\$ 125,170	\$ 308,605
Grand Totals: To Localities			\$ 2,501,179	48.36%	\$ 1,911,959	36.97%	\$ 4,413,138	85.33%	\$ 758,632	14.67%	\$ 5,171,770	\$ 92,056	\$ 125,170	\$ 5,388,996

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 % 0%	State Funds YTD ²	State % 0%	Federal/ State Funds YTD	Federal/ State % 0%	Local Funds YTD	Local % 0%	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	10,968,164	100.00%	0	0.00%	10,968,164	100.00%	0	0.00%	10,968,164	0	0	10,968,164
SW		Children's Services Act (CSA) ⁷	0	0.00%	911,225	75.93%	911,225	75.93%	288,867	24.07%	1,200,092	0	0	1,200,092
SW		Medicaid Benefits	54,870,497	50.00%	54,805,742	49.94%	109,676,239	99.94%	64,755	0.06%	109,740,994	0	0	109,740,994
SW		Energy Assistance	1,146,887	100.00%	0	0.00%	1,146,887	100.00%	0	0.00%	1,146,887	0	0	1,146,887
SW		TANF/TANF UP	183,778	49.66%	186,308	50.34%	370,087	100.00%	0	0.00%	370,087	0	0	370,087
SW		Child Care (VACMS)	366,074	56.88%	277,506	43.12%	643,580	100.00%	0	0.00%	643,580	0	0	643,580
SW		FAMIS (Total Title XXI Expenditures) ⁸	2,968,267	65.73%	1,547,581	34.27%	4,515,848	100.00%	0	0.00%	4,515,848	0	0	4,515,848
Subtotal: State, Federal & Local Paid Benefits			\$ 70,503,667	54.83%	\$ 57,728,363	44.89%	\$ 128,232,031	99.72%	\$ 353,622	0.28%	\$ 128,585,653	\$ -	\$ -	\$ 128,585,653
Grand Totals: Social Services System			\$ 73,004,846	54.58%	\$ 59,640,322	44.59%	\$ 132,645,168	99.17%	\$ 1,112,254	0.83%	\$ 133,757,423	\$ 92,056	\$ 125,170	\$ 133,974,648