

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.

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<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	971,904	59.07%	673,398	40.93%	1,645,302	100.00%	0	0.00%	1,645,302	(3)	0	1,645,299
A	855	Staff & Operations Base Budget	14,570,691	50.83%	9,674,682	33.75%	24,245,373	84.57%	4,422,661	15.43%	28,668,034	(1)	0	28,668,033
A	856	Staff & Operations No Local Match-Non Gvt Funds	25,380	58.20%	18,227	41.80%	43,608	100.00%	0	0.00%	43,608	(3)	0	43,605
A	858	Staff & Operations Pass Through	26,744,654	34.87%	0	0.00%	26,744,654	34.87%	49,952,937	65.13%	76,697,590	(7)	0	76,697,584
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 42,312,629</b>	<b>39.52%</b>	<b>\$ 10,366,307</b>	<b>9.68%</b>	<b>\$ 52,678,937</b>	<b>49.21%</b>	<b>\$ 54,375,598</b>	<b>50.79%</b>	<b>\$ 107,054,534</b>	<b>\$ (13)</b>	<b>\$ -</b>	<b>\$ 107,054,521</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	2,064,320	80.00%	2,064,320	80.00%	516,080	20.00%	2,580,400	0	0	2,580,400
B	808	TANF - Manual Checks	(4,667)	51.00%	(4,484)	49.00%	(9,152)	100.00%	0	0.00%	(9,152)	0	0	(9,152)
B	811	IV-E - Foster Care	829,787	51.07%	795,133	48.93%	1,624,920	100.00%	0	0.00%	1,624,920	(0)	0	1,624,920
B	812	IV-E Adoption Assistance	3,379,699	51.05%	3,240,802	48.95%	6,620,501	100.00%	0	0.00%	6,620,501	0	0	6,620,501
B	813	General Relief	0	0.00%	17,752	62.50%	17,752	62.50%	10,651	37.50%	28,403	(0)	0	28,403
B	814	Fostering Futures Foster Care Assistance	174,186	51.05%	167,022	48.95%	341,208	100.00%	0	0.00%	341,208	0	0	341,208
B	817	Special Needs Adoption	39,623	4.42%	855,843	95.58%	895,466	100.00%	0	0.00%	895,466	(0)	0	895,466
B	819	Refugee Cash Assistance	887,194	100.00%	0	0.00%	887,194	100.00%	0	0.00%	887,194	0	0	887,194
B	820	Adoption Incentives	2,828	100.00%	0	0.00%	2,828	100.00%	0	0.00%	2,828	0	0	2,828
B	822	Kinship Guardianship Assistance	74,889	51.02%	71,884	48.98%	146,773	100.00%	0	0.00%	146,773	0	0	146,773
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 5,383,539</b>	<b>41.04%</b>	<b>\$ 7,208,272</b>	<b>54.95%</b>	<b>\$ 12,591,811</b>	<b>95.98%</b>	<b>\$ 526,731</b>	<b>4.02%</b>	<b>\$ 13,118,542</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 13,118,542</b>
<b>Client Services Purchased by LDSSs</b>														
PS	829	Family Preservation (SSBG)	68,445	84.00%	407	0.50%	68,852	84.50%	12,630	15.50%	81,482	(0)	0	81,482
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	61,716	84.50%	61,716	84.50%	11,321	15.50%	73,036	(0)	0	73,036
PS	833	Adult Services	620,640	80.00%	0	0.00%	620,640	80.00%	155,160	20.00%	775,800	0	2,323,422	3,099,222
PS	844	SNAPET Purchased Services	39,606	69.33%	8,665	15.17%	48,272	84.50%	8,855	15.50%	57,126	(0)	0	57,126
PS	861	Independent Living Program - E&T Vouchers	51,075	80.00%	12,769	20.00%	63,844	100.00%	0	0.00%	63,844	0	0	63,844
PS	862	Independent Living Program - Basic Allocation	21,781	80.00%	5,445	20.00%	27,227	100.00%	0	0.00%	27,227	0	0	27,227
PS	864	Respite Care for Foster Families	4,865	35.64%	8,785	64.36%	13,650	100.00%	0	0.00%	13,650	0	0	13,650
PS	866	Family Preservation / Support - Purch Serv	36,675	75.00%	4,645	9.30%	41,320	84.50%	7,579	15.50%	48,900	(0)	0	48,900
PS	872	VIEW	334,257	25.00%	795,549	59.50%	1,129,806	84.50%	207,247	15.50%	1,337,053	(0)	0	1,337,053
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	40,714	57.00%	0	0.00%	40,714	57.00%	30,714	43.00%	71,429	0	0	71,429
PS	875	IV-E Foster/Adoptive Parent Training (admin rate)	29,348	38.00%	0	0.00%	29,348	38.00%	47,883	62.00%	77,231	(0)	0	77,231
PS	877	Virginia Driving Licensing Program for Foster Youth	0	0.00%	4,773	100.00%	4,773	100.00%	0	0.00%	4,773	0	0	4,773
PS	888	Non-VIEW Repayment of VACMS	(79,890)	100.00%	0	0.00%	(79,890)	100.00%	0	0.00%	(79,890)	0	0	(79,890)
PS	889	VIEW Repayment of VACMS	(6,428)	50.00%	(6,428)	50.00%	(12,855)	100.00%	0	0.00%	(12,855)	0	0	(12,855)
PS	895	Adult Protective Services	59,598	84.50%	0	0.00%	59,598	84.50%	10,932	15.50%	70,530	0	602,878	673,408
PS	898	Adult Protective Services - ARPA	261,288	100.00%	0	0.00%	261,288	100.00%	0	0.00%	261,288	0	0	261,288
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 1,481,974</b>	<b>51.63%</b>	<b>\$ 896,328</b>	<b>31.22%</b>	<b>\$ 2,378,302</b>	<b>82.85%</b>	<b>\$ 492,321</b>	<b>17.15%</b>	<b>\$ 2,870,624</b>	<b>\$ (0)</b>	<b>\$ 2,926,300</b>	<b>\$ 5,796,924</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>\$ 49,178,142</b>	<b>39.97%</b>	<b>\$ 18,470,907</b>	<b>15.01%</b>	<b>\$ 67,649,050</b>	<b>54.98%</b>	<b>\$ 55,394,650</b>	<b>45.02%</b>	<b>\$ 123,043,700</b>	<b>\$ (14)</b>	<b>\$ 2,926,300</b>	<b>\$ 125,969,987</b>

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<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	1,721,978	50.00%	0	0.00%	1,721,978	50.00%	1,721,978	50.00%	3,443,957	0	2,350,029	5,793,986
<b>Subtotal: Central Services Cost Allocation***</b>			<b>\$ 1,721,978</b>	<b>50.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,721,978</b>	<b>50.00%</b>	<b>\$ 1,721,978</b>	<b>50.00%</b>	<b>\$ 3,443,957</b>	<b>\$ -</b>	<b>\$ 2,350,029</b>	<b>\$ 5,793,986</b>
<b>Grand Totals: To Localities</b>			<b>\$ 50,900,121</b>	<b>40.24%</b>	<b>\$ 18,470,907</b>	<b>14.60%</b>	<b>\$ 69,371,028</b>	<b>54.84%</b>	<b>\$ 57,116,628</b>	<b>45.16%</b>	<b>\$ 126,487,656</b>	<b>\$ (14)</b>	<b>\$ 5,276,329</b>	<b>\$ 131,763,972</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>	118,923,182	100.00%	0	0.00%	118,923,182	100.00%	0	0.00%	118,923,182	0	0	118,923,182
SW		Children's Services Act (CSA) <sup>7</sup>	0	0.00%	24,043,700	56.79%	24,043,700	56.79%	18,295,981	43.21%	42,339,681	0	0	42,339,681
SW		Medicaid Benefits	800,849,259	50.00%	800,849,259	50.00%	1,601,698,517	100.00%	0	0.00%	1,601,698,517	0	0	1,601,698,517
SW		Energy Assistance	1,681,369	100.00%	0	0.00%	1,681,369	100.00%	0	0.00%	1,681,369	0	0	1,681,369
SW		TANF/TANF UP	1,871,911	29.46%	4,482,344	70.54%	6,354,254	100.00%	0	0.00%	6,354,254	0	0	6,354,254
SW		Child Care (VACMS)	38,814,916	56.88%	29,424,109	43.12%	68,239,024	100.00%	0	0.00%	68,239,024	0	0	68,239,024
SW		FAMIS (Total Title XXI Expenditures) <sup>8</sup>	60,314,813	65.73%	31,446,655	34.27%	91,761,467	100.00%	0	0.00%	91,761,467	0	0	91,761,467
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			<b>\$ 1,022,455,448</b>	<b>52.95%</b>	<b>\$ 890,246,066</b>	<b>46.10%</b>	<b>\$ 1,912,701,514</b>	<b>99.05%</b>	<b>\$ 18,295,981</b>	<b>0.95%</b>	<b>\$ 1,930,997,495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,930,997,495</b>
<b>Grand Totals: Social Services System</b>			<b>\$ 1,073,355,569</b>	<b>52.17%</b>	<b>\$ 908,716,973</b>	<b>44.17%</b>	<b>\$ 1,982,072,542</b>	<b>96.33%</b>	<b>\$ 75,412,610</b>	<b>3.67%</b>	<b>\$ 2,057,485,152</b>	<b>\$ (14)</b>	<b>\$ 5,276,329</b>	<b>\$ 2,062,761,467</b>