

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	40,264	59.06%	27,916	40.94%	68,180	100.00%	0	0.00%	68,180	(1)	0	68,179
A	855	Staff & Operations Base Budget	425,420	50.87%	281,812	33.70%	707,232	84.56%	129,104	15.44%	836,337	29,137	0	865,473
A	856	Staff & Operations No Local Match-Non Gvt Funds	2,327	58.26%	1,667	41.74%	3,994	100.00%	0	0.00%	3,994	(1)	0	3,993
A	858	Staff & Operations Pass Through	261,268	34.97%	0	0.00%	261,268	34.97%	485,942	65.03%	747,211	360	0	747,571
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 729,280</b>	<b>44.05%</b>	<b>\$ 311,395</b>	<b>18.81%</b>	<b>\$ 1,040,675</b>	<b>62.85%</b>	<b>\$ 615,047</b>	<b>37.15%</b>	<b>\$ 1,655,721</b>	<b>\$ 29,495</b>	<b>\$ -</b>	<b>\$ 1,685,216</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	11,741	80.00%	11,741	80.00%	2,935	20.00%	14,676	0	0	14,676
B	811	IV-E - Foster Care	24,596	51.07%	23,567	48.93%	48,162	100.00%	0	0.00%	48,162	0	0	48,162
B	812	IV-E Adoption Assistance	138,524	51.07%	132,735	48.93%	271,259	100.00%	0	0.00%	271,259	0	0	271,259
B	814	Fostering Futures Foster Care Assistance	5,398	51.06%	5,173	48.94%	10,571	100.00%	0	0.00%	10,571	0	0	10,571
B	817	Special Needs Adoption	1,833	4.39%	39,961	95.61%	41,793	100.00%	0	0.00%	41,793	(0)	0	41,793
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 170,350</b>	<b>44.08%</b>	<b>\$ 213,177</b>	<b>55.16%</b>	<b>\$ 383,526</b>	<b>99.24%</b>	<b>\$ 2,935</b>	<b>0.76%</b>	<b>\$ 386,462</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 386,462</b>
<b>Client Services Purchased by LDSSs</b>														
PS	829	Family Preservation (SSBG)	739	84.00%	4	0.50%	743	84.50%	136	15.50%	879	0	0	879
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	2,866	84.50%	2,866	84.50%	526	15.50%	3,391	0	0	3,391
PS	833	Adult Services	29,762	80.00%	0	0.00%	29,762	80.00%	7,441	20.00%	37,203	0	0	37,203
PS	866	Family Preservation / Support - Purch Serv	12,965	75.00%	1,642	9.50%	14,607	84.50%	2,679	15.50%	17,286	(0)	0	17,286
PS	872	VIEW	1,585	25.00%	3,773	59.50%	5,358	84.50%	983	15.50%	6,341	(0)	0	6,341
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	257	57.00%	0	0.00%	257	57.00%	194	43.00%	450	0	0	450
PS	895	Adult Protective Services	267	84.50%	0	0.00%	267	84.50%	49	15.50%	316	0	0	316
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 45,575</b>	<b>69.19%</b>	<b>\$ 8,285</b>	<b>12.58%</b>	<b>\$ 53,860</b>	<b>81.77%</b>	<b>\$ 12,007</b>	<b>18.23%</b>	<b>\$ 65,867</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 65,867</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>\$ 945,204</b>	<b>44.84%</b>	<b>\$ 532,857</b>	<b>25.28%</b>	<b>\$ 1,478,061</b>	<b>70.12%</b>	<b>\$ 629,989</b>	<b>29.88%</b>	<b>\$ 2,108,050</b>	<b>\$ 29,494</b>	<b>\$ -</b>	<b>\$ 2,137,545</b>
<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	78,083	50.00%	0	0.00%	78,083	50.00%	78,083	50.00%	156,167	0	106,562	262,729
<b>Subtotal: Central Services Cost Allocation</b>			<b>\$ 78,083</b>	<b>50.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 78,083</b>	<b>50.00%</b>	<b>\$ 78,083</b>	<b>50.00%</b>	<b>\$ 156,167</b>	<b>\$ -</b>	<b>\$ 106,562</b>	<b>\$ 262,729</b>
<b>Grand Totals: To Localities</b>			<b>\$ 1,023,288</b>	<b>45.19%</b>	<b>\$ 532,857</b>	<b>23.53%</b>	<b>\$ 1,556,145</b>	<b>68.73%</b>	<b>\$ 708,072</b>	<b>31.27%</b>	<b>\$ 2,264,217</b>	<b>\$ 29,494</b>	<b>\$ 106,562</b>	<b>\$ 2,400,274</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>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>	1,617,358	100.00%	0	0.00%	1,617,358	100.00%	0	0.00%	1,617,358	0	0	1,617,358
SW		Children's Services Act (CSA) <sup>7</sup>	0	0.00%	390,802	57.38%	390,802	57.38%	290,255	42.62%	681,056	0	0	681,056
SW		Medicaid Benefits	12,628,493	50.00%	12,589,115	49.84%	25,217,607	99.84%	39,378	0.16%	25,256,985	0	0	25,256,985
SW		Energy Assistance	129,991	100.00%	0	0.00%	129,991	100.00%	0	0.00%	129,991	0	0	129,991
SW		TANF/TANF UP	19,451	51.00%	18,688	49.00%	38,139	100.00%	0	0.00%	38,139	0	0	38,139
SW		Child Care (VACMS)	56,076	56.88%	42,509	43.12%	98,585	100.00%	0	0.00%	98,585	0	0	98,585
SW		FAMIS (Total Title XXI Expenditures) <sup>8</sup>	375,387	65.73%	195,717	34.27%	571,104	100.00%	0	0.00%	571,104	0	0	571,104
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			<b>\$ 14,826,755</b>	<b>52.22%</b>	<b>\$ 13,236,831</b>	<b>46.62%</b>	<b>\$ 28,063,586</b>	<b>98.84%</b>	<b>\$ 329,632</b>	<b>1.16%</b>	<b>\$ 28,393,219</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,393,219</b>
<b>Grand Totals: Social Services System</b>			<b>\$ 15,850,043</b>	<b>0.00%</b>	<b>\$ 13,769,688</b>	<b>0.00%</b>	<b>\$ 29,619,731</b>	<b>0.00%</b>	<b>\$ 1,037,705</b>	<b>0.00%</b>	<b>\$ 30,657,436</b>	<b>\$ 29,494</b>	<b>\$ 106,562</b>	<b>\$ 30,793,493</b>