

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	41,946	59.06%	29,081	40.94%	71,027	100.00%	0	0.00%	71,027	(1)	0	71,026
A	851	Overtime Surge Alias	7,485	100.00%	0	0.00%	7,485	100.00%	0	0.00%	7,485	(0)	0	7,485
A	855	Staff & Operations Base Budget	494,199	50.82%	328,206	33.75%	822,405	84.57%	150,043	15.43%	972,448	1,488	0	973,936
A	856	Staff & Operations No Local Match-Non Gvt Funds	1,362	58.26%	976	41.74%	2,337	100.00%	0	0.00%	2,337	(1)	0	2,336
A	858	Staff & Operations Pass Through	285,411	34.54%	0	0.00%	285,411	34.54%	540,836	65.46%	826,247	(5)	0	826,242
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 830,403	44.18%	\$ 358,263	19.06%	\$ 1,188,666	63.24%	\$ 690,879	36.76%	\$ 1,879,545	\$ 1,480	\$ -	\$ 1,881,026
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	24,156	80.00%	24,156	80.00%	6,039	20.00%	30,195	0	0	30,195
B	811	IV-E - Foster Care	48,458	51.04%	46,482	48.96%	94,940	100.00%	0	0.00%	94,940	(0)	0	94,940
B	812	IV-E Adoption Assistance	66,795	51.07%	64,005	48.93%	130,800	100.00%	0	0.00%	130,800	0	0	130,800
B	814	Fostering Futures Foster Care Assistance	869	50.99%	835	49.01%	1,705	100.00%	0	0.00%	1,705	0	0	1,705
B	817	Special Needs Adoption	0	0.00%	17,840	100.00%	17,840	100.00%	0	0.00%	17,840	0	0	17,840
B	822	Kinship Guardianship Assistance	5,097	51.07%	4,885	48.93%	9,982	100.00%	0	0.00%	9,982	0	0	9,982
Subtotal: Benefit Payments to Clients			\$ 121,220	42.46%	\$ 158,203	55.42%	\$ 279,423	97.88%	\$ 6,039	2.12%	\$ 285,462	\$ (0)	\$ -	\$ 285,462
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	992	84.00%	6	0.50%	998	84.50%	183	15.50%	1,181	0	0	1,181
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	298	84.50%	298	84.50%	55	15.50%	353	0	0	353
PS	833	Adult Services	2,290	80.00%	0	0.00%	2,290	80.00%	572	20.00%	2,862	0	0	2,862
PS	861	Independent Living Program - E&T Vouchers	2,944	80.00%	736	20.00%	3,680	100.00%	0	0.00%	3,680	0	0	3,680
PS	862	Independent Living Program - Basic Allocation	481	80.00%	120	20.00%	602	100.00%	0	0.00%	602	0	0	602
PS	864	Respite Care for Foster Families	192	35.64%	348	64.36%	540	100.00%	0	0.00%	540	0	0	540
PS	872	VIEW	1,919	25.00%	4,566	59.50%	6,485	84.50%	1,190	15.50%	7,674	(0)	0	7,674
PS	888	Non-VIEW Repayment of VACMS	(164)	100.00%	0	0.00%	(164)	100.00%	0	0.00%	(164)	0	0	(164)
PS	895	Adult Protective Services	2,730	84.50%	0	0.00%	2,730	84.50%	501	15.50%	3,230	0	0	3,230
PS	898	Adult Protective Services - ARPA	902	100.00%	0	0.00%	902	100.00%	0	0.00%	902	0	0	902
Subtotal: Client Services Purchased by LDSSs			\$ 12,286	58.89%	\$ 6,074	29.12%	\$ 18,360	88.01%	\$ 2,500	11.99%	\$ 20,861	\$ 0	\$ -	\$ 20,861
Unspecified Local & Miscellaneous Programs														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	21,030	0	21,030
Subtotal: Unspecified Local & Miscellaneous Programs			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 21,030	\$ -	\$ 21,030
Totals: Local Department of Social Services			\$ 963,909	44.10%	\$ 522,541	23.91%	\$ 1,486,450	68.00%	\$ 699,418	32.00%	\$ 2,185,868	\$ 22,511	\$ -	\$ 2,208,379
II Reimbursements to Localities for Non LDSS Expenses⁵														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	75,512	50.00%	0	0.00%	75,512	50.00%	75,512	50.00%	151,023	0	103,053	254,076
Subtotal: Central Services Cost Allocation			\$ 75,512	50.00%	\$ -	0.00%	\$ 75,512	50.00%	\$ 75,512	50.00%	\$ 151,023	\$ -	\$ 103,053	\$ 254,076
Grand Totals: To Localities			\$ 1,039,420	44.48%	\$ 522,541	22.36%	\$ 1,561,961	66.84%	\$ 774,930	33.16%	\$ 2,336,891	\$ 22,511	\$ 103,053	\$ 2,462,455

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	Federal/ 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	2,999,815	100.00%	0	0.00%	2,999,815	100.00%	0	0.00%	2,999,815	0	0	2,999,815
SW		Children's Services Act (CSA) ⁷	0	0.00%	497,551	57.38%	497,551	57.38%	369,616	42.62%	867,168	0	0	867,168
SW		Medicaid Benefits	16,686,107	0.00%	16,647,874	0.00%	33,333,981	0.00%	38,233	0.00%	33,372,214	0	0	33,372,214
SW		Energy Assistance	78,589	100.00%	0	0.00%	78,589	100.00%	0	0.00%	78,589	0	0	78,589
SW		TANF/TANF UP	57,474	44.22%	72,512	55.78%	129,986	100.00%	0	0.00%	129,986	0	0	129,986
SW		Child Care (VACMS)	379,970	56.88%	288,041	43.12%	668,011	100.00%	0	0.00%	668,011	0	0	668,011
SW		FAMIS (Total Title XXI Expenditures) ⁸	772,725	65.73%	402,880	34.27%	1,175,605	100.00%	0	0.00%	1,175,605	0	0	1,175,605
Subtotal: State, Federal & Local Paid Benefits			\$ 20,974,680	53.38%	\$ 17,908,858	45.58%	\$ 38,883,539	98.96%	\$ 407,849	1.04%	\$ 39,291,388	\$ -	\$ -	\$ 39,291,388
Grand Totals: Social Services System			\$ 22,014,101	52.88%	\$ 18,431,399	44.28%	\$ 40,445,500	97.16%	\$ 1,182,779	2.84%	\$ 41,628,279	\$ 22,511	\$ 103,053	\$ 41,753,843