

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	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	65,120	59.03%	45,189	40.97%	110,309	100.00%	0	0.00%	110,309	(1)	0	110,308
A	855	Staff & Operations Base Budget	2,170,212	50.90%	1,435,337	33.66%	3,605,549	84.56%	658,171	15.44%	4,263,720	114,290	0	4,378,010
A	856	Staff & Operations No Local Match-Non Gvt Funds	21,730	58.37%	15,496	41.63%	37,226	100.00%	0	0.00%	37,226	(3)	0	37,223
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 2,257,063	51.17%	\$ 1,496,022	33.91%	\$ 3,753,084	85.08%	\$ 658,171	14.92%	\$ 4,411,255	\$ 114,286	\$ -	\$ 4,525,541
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	560,001	80.00%	560,001	80.00%	140,000	20.00%	700,001	0	0	700,001
B	807	Auxiliary Grant Program	0	0.00%	90,774	80.00%	90,774	80.00%	22,693	20.00%	113,467	0	0	113,467
B	808	TANF - Manual Checks	(945)	51.00%	(908)	49.00%	(1,853)	100.00%	0	0.00%	(1,853)	0	0	(1,853)
B	811	IV-E - Foster Care	123,011	51.06%	117,885	48.94%	240,896	100.00%	0	0.00%	240,896	811	0	241,707
B	812	IV-E Adoption Assistance	615,373	51.05%	590,065	48.95%	1,205,439	100.00%	0	0.00%	1,205,439	0	0	1,205,439
B	813	General Relief	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	5,600	0	5,600
B	817	Special Needs Adoption	5,535	11.73%	41,653	88.27%	47,188	100.00%	0	0.00%	47,188	0	0	47,188
B	822	Kinship Guardianship Assistance	20,715	51.07%	19,850	48.93%	40,565	100.00%	0	0.00%	40,565	0	0	40,565
Subtotal: Benefit Payments to Clients			\$ 763,690	32.56%	\$ 1,419,320	60.51%	\$ 2,183,009	93.06%	\$ 162,694	6.94%	\$ 2,345,703	\$ 6,411	\$ -	\$ 2,352,114
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	4,393	84.00%	26	0.50%	4,419	84.50%	811	15.50%	5,230	(0)	0	5,230
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	5,198	84.50%	5,198	84.50%	953	15.50%	6,152	(0)	0	6,152
PS	833	Adult Services	21,512	80.00%	0	0.00%	21,512	80.00%	5,378	20.00%	26,890	0	0	26,890
PS	835	IV-E Prevention Services Program	128	50.00%	128	50.00%	255	100.00%	0	0.00%	255	0	0	255
PS	844	SNAPET Purchased Services	38	84.49%	0	0.00%	38	84.49%	7	15.51%	45	(0)	0	45
PS	862	Independent Living Program - Basic Allocation	3,530	80.00%	883	20.00%	4,413	100.00%	0	0.00%	4,413	0	0	4,413
PS	864	Respite Care for Foster Families	62	35.64%	112	64.36%	174	100.00%	0	0.00%	174	0	0	174
PS	872	VIEW	29,457	25.00%	70,109	59.50%	99,566	84.50%	18,264	15.50%	117,830	(0)	0	117,830
PS	895	Adult Protective Services	3,090	84.50%	0	0.00%	3,090	84.50%	567	15.50%	3,657	0	0	3,657
PS	898	Adult Protective Services - ARPA	2,414	100.00%	0	0.00%	2,414	100.00%	0	0.00%	2,414	0	0	2,414
Subtotal: Client Services Purchased by LDSSs			\$ 64,625	38.68%	\$ 76,455	45.77%	\$ 141,080	84.45%	\$ 25,980	15.55%	\$ 167,060	\$ (0)	\$ -	\$ 167,060
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			\$ 3,085,377	44.56%	\$ 2,991,797	43.21%	\$ 6,077,174	87.77%	\$ 846,845	12.23%	\$ 6,924,018	\$ 120,697	\$ -	\$ 7,044,715

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	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
II Reimbursements to Localities for Non LDSS Expenses⁵														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	90,572	50.00%	0	0.00%	90,572	50.00%	90,572	50.00%	181,143	0	123,606	304,749
Subtotal: Central Services Cost Allocation			\$ 90,572	50.00%	\$ -	0.00%	\$ 90,572	50.00%	\$ 90,572	50.00%	\$ 181,143	\$ -	\$ 123,606	\$ 304,749
Grand Totals: To Localities			\$ 3,175,949	44.70%	\$ 2,991,797	42.11%	\$ 6,167,745	86.81%	\$ 937,416	13.19%	\$ 7,105,162	\$ 120,697	\$ 123,606	\$ 7,349,464
III Statewide Benefit Payments⁵														
State, Federal & Local Paid Benefits														
SW		Supplemental Nutrition Assistance Program (SNAP) ⁶	12,622,961	100.00%	0	0.00%	12,622,961	100.00%	0	0.00%	12,622,961	0	0	12,622,961
SW		Children's Services Act (CSA) ⁷	0	0.00%	2,039,672	76.54%	2,039,672	76.54%	625,131	23.46%	2,664,802	0	0	2,664,802
SW		Medicaid Benefits	53,433,960	50.00%	53,199,764	49.78%	106,633,724	99.78%	234,196	0.22%	106,867,920	0	0	106,867,920
SW		Energy Assistance	1,551,923	100.00%	0	0.00%	1,551,923	100.00%	0	0.00%	1,551,923	0	0	1,551,923
SW		TANF/TANF UP	248,480	47.83%	270,977	52.17%	519,457	100.00%	0	0.00%	519,457	0	0	519,457
SW		Child Care (VACMS)	469,265	56.88%	355,732	43.12%	824,997	100.00%	0	0.00%	824,997	0	0	824,997
SW		FAMIS (Total Title XXI Expenditures) ⁸	2,118,372	65.73%	1,104,467	34.27%	3,222,839	100.00%	0	0.00%	3,222,839	0	0	3,222,839
Subtotal: State, Federal & Local Paid Benefits			\$ 70,444,961	54.92%	\$ 56,970,612	44.41%	\$ 127,415,573	99.33%	\$ 859,327	0.67%	\$ 128,274,900	\$ -	\$ -	\$ 128,274,900
Grand Totals: Social Services System			\$ 73,620,910	54.38%	\$ 59,962,408	44.29%	\$ 133,583,318	98.67%	\$ 1,796,743	1.33%	\$ 135,380,061	\$ 120,697	\$ 123,606	\$ 135,624,364