

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	114,769	59.05%	79,576	40.95%	194,345	100.00%	0	0.00%	194,345	(1)	0	194,344
A	851	Overtime Surge Alias	1,683	100.00%	0	0.00%	1,683	100.00%	0	0.00%	1,683	0	0	1,683
A	855	Staff & Operations Base Budget	3,021,702	50.78%	2,010,556	33.78%	5,032,258	84.56%	918,871	15.44%	5,951,129	388,880	0	6,340,009
A	856	Staff & Operations No Local Match-Non Gvt Funds	8,379	58.36%	5,979	41.64%	14,358	100.00%	0	0.00%	14,358	(1)	0	14,357
A	858	Staff & Operations Pass Through	1,596,250	34.77%	0	0.00%	1,596,250	34.77%	2,994,017	65.23%	4,590,267	(11)	0	4,590,256
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 4,742,783	44.11%	\$ 2,096,111	19.50%	\$ 6,838,894	63.61%	\$ 3,912,888	36.39%	10,751,782.00	\$ 388,867	\$ -	\$ 11,140,649
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	204,717	80.00%	204,717	80.00%	51,179	20.00%	255,896	0	0	255,896
B	808	TANF - Manual Checks	(343)	51.00%	(329)	49.00%	(672)	100.00%	0	0.00%	(672)	(155)	0	(827)
B	811	IV-E - Foster Care	142,384	51.08%	136,378	48.92%	278,762	100.00%	0	0.00%	278,762	84,557	0	363,319
B	812	IV-E Adoption Assistance	1,604,221	51.07%	1,537,238	48.93%	3,141,459	100.00%	0	0.00%	3,141,459	0	0	3,141,459
B	813	General Relief	0	0.00%	10,980	62.50%	10,980	62.50%	6,588	37.50%	17,568	0	0	17,568
B	814	Fostering Futures Foster Care Assistance	35,450	51.10%	33,924	48.90%	69,374	100.00%	0	0.00%	69,374	0	0	69,374
B	817	Special Needs Adoption	7,240	4.86%	141,794	95.14%	149,034	100.00%	0	0.00%	149,034	(0)	0	149,034
B	819	Refugee Cash Assistance	30,306	100.00%	0	0.00%	30,306	100.00%	0	0.00%	30,306	0	0	30,306
B	820	Adoption Incentives	507	100.00%	0	0.00%	507	100.00%	0	0.00%	507	0	0	507
B	822	Kinship Guardianship Assistance	19,111	51.08%	18,299	48.92%	37,410	100.00%	0	0.00%	37,410	0	0	37,410
Subtotal: Benefit Payments to Clients			\$ 1,838,876	46.21%	\$ 2,083,000	52.34%	\$ 3,921,876	98.55%	\$ 57,767	1.45%	\$ 3,979,643	\$ 84,402	\$ -	\$ 4,064,045
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	9,177	84.00%	55	0.50%	9,231	84.50%	1,693	15.50%	10,925	(0)	0	10,925
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	12,512	84.50%	12,512	84.50%	2,295	15.50%	14,807	12,638	0	27,445
PS	833	Adult Services	19,491	80.00%	0	0.00%	19,491	80.00%	4,873	20.00%	24,364	0	0	24,364
PS	844	SNAPET Purchased Services	4,968	50.00%	3,428	34.50%	8,395	84.50%	1,540	15.50%	9,935	(0)	0	9,935
PS	861	Independent Living Program - E&T Vouchers	11,269	80.00%	2,817	20.00%	14,086	100.00%	0	0.00%	14,086	0	0	14,086
PS	862	Independent Living Program - Basic Allocation	5,854	80.00%	1,463	20.00%	7,317	100.00%	0	0.00%	7,317	0	0	7,317
PS	864	Respite Care for Foster Families	1,839	35.64%	3,321	64.36%	5,160	100.00%	0	0.00%	5,160	0	0	5,160
PS	866	Family Preservation / Support - Purch Serv	44,342	75.00%	5,617	9.50%	49,959	84.50%	9,164	15.50%	59,123	(0)	0	59,123
PS	872	VIEW	41,122	25.00%	97,873	59.50%	138,996	84.50%	25,497	15.50%	164,493	(0)	0	164,492
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	31,350	57.00%	0	0.00%	31,350	57.00%	23,650	43.00%	55,000	0	0	55,000
PS	877	Virginia Driving Licensing Program for Foster Youth	0	0.00%	1,961	100.00%	1,961	100.00%	0	0.00%	1,961	0	0	1,961
PS	895	Adult Protective Services	9,385	84.50%	0	0.00%	9,385	84.50%	1,721	15.50%	11,106	(0)	0	11,106
Subtotal: Client Services Purchased by LDSSs			\$ 178,796	47.27%	\$ 129,046	34.11%	\$ 307,842	81.38%	\$ 70,433	18.62%	\$ 378,276	\$ 12,638	\$ -	\$ 390,914
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			\$ 6,760,455	44.74%	\$ 4,308,157	28.51%	\$ 11,068,613	73.26%	\$ 4,041,089	26.74%	\$ 15,109,701	\$ 485,906	\$ -	\$ 15,595,607

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	195,199	50.00%	0	0.00%	195,199	50.00%	195,199	50.00%	390,398	0	266,394	656,792
Subtotal: Central Services Cost Allocation			\$ 195,199	50.00%	\$ -	0.00%	\$ 195,199	50.00%	\$ 195,199	50.00%	\$ 390,398	\$ -	\$ 266,394	\$ 656,792
Grand Totals: To Localities			\$ 6,955,655	44.87%	\$ 4,308,157	27.79%	\$ 11,263,812	72.67%	\$ 4,236,288	27.33%	\$ 15,500,100	\$ 485,906	\$ 266,394	\$ 16,252,399
III Statewide Benefit Payments⁵														
State, Federal & Local Paid Benefits														
SW		Supplemental Nutrition Assistance Program (SNAP) ⁶	9,911,646	100.00%	0	0.00%	9,911,646	100.00%	0	0.00%	9,911,646	0	0	9,911,646
SW		Children's Services Act (CSA) ⁷	0	0.00%	6,582,512	72.68%	6,582,512	72.68%	2,474,917	27.32%	9,057,429	0	0	9,057,429
SW		Medicaid Benefits	50,798,965	50.00%	50,666,606	49.87%	101,465,571	99.87%	132,359	0.13%	101,597,930	0	0	101,597,930
SW		Energy Assistance	504,720	100.00%	0	0.00%	504,720	100.00%	0	0.00%	504,720	0	0	504,720
SW		TANF/TANF UP	296,418	27.16%	794,960	72.84%	1,091,378	100.00%	0	0.00%	1,091,378	0	0	1,091,378
SW		Child Care (VACMS)	706,967	56.88%	535,924	43.12%	1,242,891	100.00%	0	0.00%	1,242,891	0	0	1,242,891
SW		FAMIS (Total Title XXI Expenditures) ⁸	1,879,154	65.73%	979,745	34.27%	2,858,899	100.00%	0	0.00%	2,858,899	0	0	2,858,899
Subtotal: State, Federal & Local Paid Benefits			\$ 64,097,870	0.00%	\$ 59,559,747	0.00%	\$ 123,657,617	0.00%	\$ 2,607,276	0.00%	\$ 126,264,892	\$ -	\$ -	\$ 126,264,892
Grand Totals: Social Services System			\$ 71,053,525	50.12%	\$ 63,867,904	45.05%	\$ 134,921,429	95.17%	\$ 6,843,564	4.83%	\$ 141,764,992	\$ 485,906	\$ 266,394	\$ 142,517,292