

Fiscal Year 2025 Social Services Expenses by Category and Budget Line  
LASER Set of Books Adjusted by Cost Allocation Results

<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	784,477	59.07%	543,665	40.93%	1,328,142	100.00%	0	0.00%	1,328,142	(25)	0	1,328,117
A	850	Outstationed Eligibility Staff	213,955	74.51%	0	0.00%	213,955	74.51%	73,197	25.49%	287,153	(0)	0	287,152
A	851	Overtime Surge Alias	4,755	100.00%	0	0.00%	4,755	100.00%	0	0.00%	4,755	0	0	4,755
A	855	Staff & Operations Base Budget	6,054,046	50.82%	4,020,125	33.75%	10,074,171	84.57%	1,838,694	15.43%	11,912,865	46,931	0	11,959,796
A	856	Staff & Operations No Local Match-Non Gvt Funds	48,323	58.51%	34,266	41.49%	82,589	100.00%	0	0.00%	82,589	(2)	0	82,587
A	858	Staff & Operations Pass Through	2,715,740	34.62%	0	0.00%	2,715,740	34.62%	5,128,281	65.38%	7,844,021	346,961	0	8,190,983
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 9,821,297</b>	<b>45.77%</b>	<b>\$ 4,598,056</b>	<b>21.43%</b>	<b>\$ 14,419,353</b>	<b>67.19%</b>	<b>\$ 7,040,172</b>	<b>32.81%</b>	<b>\$ 21,459,525</b>	<b>\$ 393,865</b>	<b>\$ -</b>	<b>\$ 21,853,390</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	1,149,594	80.00%	1,149,594	80.00%	287,398	20.00%	1,436,992	0	0	1,436,992
B	808	TANF - Manual Checks	(1,682)	51.00%	(1,616)	49.00%	(3,297)	100.00%	0	0.00%	(3,297)	71	0	(3,227)
B	811	IV-E - Foster Care	541,149	51.05%	518,861	48.95%	1,060,010	100.00%	0	0.00%	1,060,010	19,162	0	1,079,172
B	812	IV-E Adoption Assistance	1,319,453	51.06%	1,264,691	48.94%	2,584,145	100.00%	0	0.00%	2,584,145	0	0	2,584,145
B	813	General Relief	0	0.00%	27,409	62.50%	27,409	62.50%	16,445	37.50%	43,854	(0)	0	43,854
B	814	Fostering Futures Foster Care Assistance	83,000	51.03%	79,656	48.97%	162,657	100.00%	0	0.00%	162,657	0	0	162,657
B	817	Special Needs Adoption	11,223	11.74%	84,360	88.26%	95,583	100.00%	0	0.00%	95,583	0	0	95,583
B	819	Refugee Cash Assistance	150,112	100.00%	0	0.00%	150,112	100.00%	0	0.00%	150,112	0	0	150,112
B	820	Adoption Incentives	1,889	100.00%	0	0.00%	1,889	100.00%	0	0.00%	1,889	0	0	1,889
B	822	Kinship Guardianship Assistance	169,125	51.05%	162,141	48.95%	331,266	100.00%	0	0.00%	331,266	0	0	331,266
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 2,274,270</b>	<b>38.79%</b>	<b>\$ 3,285,096</b>	<b>56.03%</b>	<b>\$ 5,559,366</b>	<b>94.82%</b>	<b>\$ 303,844</b>	<b>5.18%</b>	<b>\$ 5,863,210</b>	<b>\$ 19,233</b>	<b>\$ -</b>	<b>\$ 5,882,443</b>
<b>Client Services Purchased by LDSSs</b>														
PS	829	Family Preservation (SSBG)	112,822	84.00%	672	0.50%	113,493	84.50%	20,818	15.50%	134,312	0	0	134,312
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	36,255	84.50%	36,255	84.50%	6,650	15.50%	42,906	(0)	0	42,906
PS	833	Adult Services	71,255	80.00%	0	0.00%	71,255	80.00%	17,814	20.00%	89,069	0	0	89,069
PS	861	Independent Living Program - E&T Vouchers	11,861	80.00%	2,965	20.00%	14,826	100.00%	0	0.00%	14,826	0	0	14,826
PS	862	Independent Living Program - Basic Allocation	16,729	80.00%	4,182	20.00%	20,912	100.00%	0	0.00%	20,912	0	0	20,912
PS	864	Respite Care for Foster Families	8,465	35.64%	15,286	64.36%	23,750	100.00%	0	0.00%	23,750	0	0	23,750
PS	866	Family Preservation / Support - Purch Serv	126,022	75.00%	15,963	9.50%	141,984	84.50%	26,044	15.50%	168,029	(0)	0	168,029
PS	871	TANF/VIEW Working and Trans Child Care	(205)	50.00%	(205)	50.00%	(411)	100.00%	0	0.00%	(411)	0	0	(411)
PS	872	VIEW	387,520	25.00%	922,319	59.50%	1,309,839	84.50%	240,272	15.50%	1,550,111	(0)	0	1,550,110
PS	873	IV-E Foster/Adoptive Parent Training (enhanced rate)	43,487	57.00%	0	0.00%	43,487	57.00%	32,806	43.00%	76,293	2,654	0	78,948
PS	877	Virginia Driving Licensing Program for Foster Youth	0	0.00%	1,383	100.00%	1,383	100.00%	0	0.00%	1,383	0	0	1,383
PS	883	Fee Child Care	(61)	50.00%	(61)	50.00%	(121)	100.00%	0	0.00%	(121)	(0)	0	(121)
PS	888	Non-VIEW Repayment of VACMS	(9,298)	100.00%	0	0.00%	(9,298)	100.00%	0	0.00%	(9,298)	0	0	(9,298)
PS	889	VIEW Repayment of VACMS	(1,848)	50.00%	(1,848)	50.00%	(3,696)	100.00%	0	0.00%	(3,696)	0	0	(3,696)
PS	895	Adult Protective Services	30,099	84.50%	0	0.00%	30,099	84.50%	5,521	15.50%	35,620	0	0	35,620
PS	898	Adult Protective Services - ARPA	7,462	100.00%	0	0.00%	7,462	100.00%	0	0.00%	7,462	0	0	7,462
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 804,310</b>	<b>37.39%</b>	<b>\$ 996,910</b>	<b>46.34%</b>	<b>\$ 1,801,220</b>	<b>83.73%</b>	<b>\$ 349,926</b>	<b>16.27%</b>	<b>\$ 2,151,146</b>	<b>\$ 2,654</b>	<b>\$ -</b>	<b>\$ 2,153,800</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>Unspecified Local &amp; Miscellaneous Programs</b>														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	130,650	0	130,650
<b>Subtotal: Unspecified Local &amp; Miscellaneous Programs</b>			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ 130,650	\$ -	\$ 130,650
<b>Totals: Local Department of Social Services</b>			\$ 12,899,877	43.77%	\$ 8,880,062	30.13%	\$ 21,779,940	73.90%	\$ 7,693,941	26.10%	\$ 29,473,881	\$ 546,402	\$ -	\$ 30,020,283
<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	768,399	50.00%	0	0.00%	768,399	50.00%	768,399	50.00%	1,536,798	0	1,048,654	2,585,452
<b>Subtotal: Central Services Cost Allocation</b>			\$ 768,399	50.00%	\$ -	0.00%	\$ 768,399	50.00%	\$ 768,399	50.00%	\$ 1,536,798	\$ -	\$ 1,048,654	\$ 2,585,452
<b>Grand Totals: To Localities</b>			\$ 13,668,276	44.08%	\$ 8,880,062	28.64%	\$ 22,548,339	72.71%	\$ 8,462,340	27.29%	\$ 31,010,679	\$ 546,402	\$ 1,048,654	\$ 32,605,735
<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>	80,822,302	100.00%	0	0.00%	80,822,302	100.00%	0	0.00%	80,822,302	0	0	80,822,302
SW		Children's Services Act (CSA) <sup>7</sup>	0	0.00%	14,998,978	64.49%	14,998,978	64.49%	8,257,270	35.51%	23,256,248	0	0	23,256,248
SW		Medicaid Benefits	381,659,215	50.00%	380,878,942	49.90%	762,538,157	99.90%	780,273	0.10%	763,318,431	0	0	763,318,431
SW		Energy Assistance	3,126,843	100.00%	0	0.00%	3,126,843	100.00%	0	0.00%	3,126,843	0	0	3,126,843
SW		TANF/TANF UP	1,178,678	30.04%	2,744,423	69.96%	3,923,101	100.00%	0	0.00%	3,923,101	0	0	3,923,101
SW		Child Care (VACMS)	15,978,996	0.00%	12,113,068	0.00%	28,092,064	0.00%	0	0.00%	28,092,064	0	0	28,092,064
SW		FAMIS (Total Title XXI Expenditures) <sup>8</sup>	21,485,499	65.73%	11,202,009	34.27%	32,687,508	100.00%	0	0.00%	32,687,508	0	0	32,687,508
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			\$ 504,251,534	53.92%	\$ 421,937,420	45.12%	\$ 926,188,954	99.03%	\$ 9,037,544	0.97%	\$ 935,226,497	\$ -	\$ -	\$ 935,226,497
<b>Grand Totals: Social Services System</b>			\$ 517,919,810	53.60%	\$ 430,817,482	44.59%	\$ 948,737,292	98.19%	\$ 17,499,884	1.81%	\$ 966,237,176	\$ 546,402	\$ 1,048,654	\$ 967,832,232