

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	56,305	59.07%	39,021	40.93%	95,326	100.00%	0	0.00%	95,326	(2)	0	95,324
A	855	Staff & Operations Base Budget	760,777	50.89%	503,288	33.67%	1,264,065	84.56%	230,749	15.44%	1,494,814	10,150	0	1,504,963
A	856	Staff & Operations No Local Match-Non Gvt Funds	9,210	58.51%	6,531	41.49%	15,740	100.00%	0	0.00%	15,740	(0)	0	15,740
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 826,291	51.45%	\$ 548,839	34.18%	\$ 1,375,131	85.63%	\$ 230,749	14.37%	\$ 1,605,880	\$ 10,148	\$ -	\$ 1,616,027
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	107,757	80.00%	107,757	80.00%	26,939	20.00%	134,696	0	0	134,696
B	811	IV-E - Foster Care	26,132	51.08%	25,030	48.92%	51,162	100.00%	0	0.00%	51,162	0	0	51,162
B	812	IV-E Adoption Assistance	47,212	51.01%	45,335	48.99%	92,548	100.00%	0	0.00%	92,548	0	0	92,548
B	817	Special Needs Adoption	0	0.00%	7,219	100.00%	7,219	100.00%	0	0.00%	7,219	0	0	7,219
Subtotal: Benefit Payments to Clients			\$ 73,344	25.68%	\$ 185,341	64.89%	\$ 258,685	90.57%	\$ 26,939	9.43%	\$ 285,625	\$ -	\$ -	\$ 285,625
Client Services Purchased by LDSSs														
PS	829	Family Preservation (SSBG)	853	84.00%	5	0.50%	859	84.50%	157	15.50%	1,016	0	0	1,016
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	1,124	84.50%	1,124	84.50%	206	15.50%	1,330	0	0	1,330
PS	833	Adult Services	1,260	80.00%	0	0.00%	1,260	80.00%	315	20.00%	1,575	0	0	1,575
PS	862	Independent Living Program - Basic Allocation	169	80.00%	42	20.00%	211	100.00%	0	0.00%	211	0	0	211
PS	866	Family Preservation / Support - Purch Serv	11,177	75.00%	1,416	9.50%	12,593	84.50%	2,310	15.50%	14,903	(0)	0	14,903
PS	872	VIEW	21,140	25.00%	50,315	59.50%	71,455	84.50%	13,108	15.50%	84,563	(0)	0	84,563
PS	876	Fatherhood Engagement and Support	9,250	100.00%	0	0.00%	9,250	100.00%	0	0.00%	9,250	0	0	9,250
PS	895	Adult Protective Services	757	84.50%	0	0.00%	757	84.50%	139	15.50%	895	0	0	895
PS	898	Adult Protective Services - ARPA	123	100.00%	0	0.00%	123	100.00%	0	0.00%	123	0	0	123
Subtotal: Client Services Purchased by LDSSs			\$ 44,730	39.28%	\$ 52,902	46.46%	\$ 97,632	85.74%	\$ 16,235	14.26%	\$ 113,867	\$ (0)	\$ -	\$ 113,867
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			\$ 944,366	47.09%	\$ 787,083	39.25%	\$ 1,731,448	86.34%	\$ 273,923	13.66%	\$ 2,005,372	\$ 10,147	\$ -	\$ 2,015,519
II Reimbursements to Localities for Non LDSS Expenses⁵														
Central Services Cost Allocation														
R	843	Central Service Cost Allocation	56,734	50.00%	0	0.00%	56,734	50.00%	56,734	50.00%	113,468	0	77,426	190,894
Subtotal: Central Services Cost Allocation			\$ 56,734	50.00%	\$ -	0.00%	\$ 56,734	50.00%	\$ 56,734	50.00%	\$ 113,468	\$ -	\$ 77,426	\$ 190,894
Grand Totals: To Localities			\$ 1,001,099	47.25%	\$ 787,083	37.15%	\$ 1,788,182	84.39%	\$ 330,657	15.61%	\$ 2,118,839	\$ 10,147	\$ 77,426	\$ 2,206,413

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
III Statewide Benefit Payments⁵														
State, Federal & Local Paid Benefits														
SW		Supplemental Nutrition Assistance Program (SNAP) ⁶	5,638,959	100.00%	0	0.00%	5,638,959	100.00%	0	0.00%	5,638,959	0	0	5,638,959
SW		Children's Services Act (CSA) ⁷	0	0.00%	643,752	73.54%	643,752	73.54%	231,585	26.46%	875,337	0	0	875,337
SW		Medicaid Benefits	27,981,361	50.00%	27,957,923	49.96%	55,939,285	99.96%	23,438	0.04%	55,962,723	0	0	55,962,723
SW		Energy Assistance	584,966	100.00%	0	0.00%	584,966	100.00%	0	0.00%	584,966	0	0	584,966
SW		TANF/TANF UP	99,850	50.56%	97,621	49.44%	197,471	100.00%	0	0.00%	197,471	0	0	197,471
SW		Child Care (VACMS)	235,619	56.88%	178,614	43.12%	414,233	100.00%	0	0.00%	414,233	0	0	414,233
SW		FAMIS (Total Title XXI Expenditures) ⁸	990,420	65.73%	516,381	34.27%	1,506,801	100.00%	0	0.00%	1,506,801	0	0	1,506,801
Subtotal: State, Federal & Local Paid Benefits			\$ 35,531,175	54.51%	\$ 29,394,291	45.10%	\$ 64,925,466	99.61%	\$ 255,023	0.39%	\$ 65,180,489	\$ -	\$ -	\$ 65,180,489
Grand Totals: Social Services System			\$ 36,532,275	54.28%	\$ 30,181,374	44.85%	\$ 66,713,648	99.13%	\$ 585,680	0.87%	\$ 67,299,328	\$ 10,147	\$ 77,426	\$ 67,386,902