

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)

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

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>Local Department of Social Services<sup>5</sup></b>														
<b>Staff, Administrative and Operational Overhead Costs</b>														
A	849	Staff & Operations No Local Match	56,542	58.90%	39,454	41.10%	95,996	100.00%	0	0.00%	95,996	(0)	0	95,996
A	851	Overtime Surge Alias	1,707	100.00%	0	0.00%	1,707	100.00%	0	0.00%	1,707	0	0	1,707
A	855	Staff & Operations Base Budget	875,425	50.85%	580,437	33.71%	1,455,862	84.56%	265,782	15.44%	1,721,644	103,103	0	1,824,746
A	856	Staff & Operations No Local Match-Non Gvt Funds	5,126	58.20%	3,682	41.80%	8,808	100.00%	0	0.00%	8,808	(1)	0	8,807
A	858	Staff & Operations Pass Through	140,495	34.80%	0	0.00%	140,495	34.80%	263,222	65.20%	403,717	(2)	0	403,715
<b>Subtotal: Staff, Administrative and Operational Overhead Costs</b>			<b>\$ 1,079,295</b>	<b>48.36%</b>	<b>\$ 623,574</b>	<b>27.94%</b>	<b>\$ 1,702,869</b>	<b>76.30%</b>	<b>\$ 529,004</b>	<b>23.70%</b>	<b>\$ 2,231,872</b>	<b>\$ 103,099</b>	<b>\$ -</b>	<b>\$ 2,334,972</b>
<b>Benefit Payments to Clients</b>														
B	804	Auxiliary Grant	0	0.00%	41,391	80.00%	41,391	80.00%	10,348	20.00%	51,738	0	0	51,738
B	811	IV-E - Foster Care	50,322	51.04%	48,266	48.96%	98,588	100.00%	0	0.00%	98,588	0	0	98,588
B	812	IV-E Adoption Assistance	53,509	51.06%	51,285	48.94%	104,794	100.00%	0	0.00%	104,794	0	0	104,794
B	817	Special Needs Adoption	0	0.00%	12,490	100.00%	12,490	100.00%	0	0.00%	12,490	0	0	12,490
<b>Subtotal: Benefit Payments to Clients</b>			<b>\$ 103,831</b>	<b>38.80%</b>	<b>\$ 153,431</b>	<b>57.33%</b>	<b>\$ 257,262</b>	<b>96.13%</b>	<b>\$ 10,348</b>	<b>3.87%</b>	<b>\$ 267,610</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 267,610</b>
<b>Client Services Purchased by LDSSs</b>														
PS	833	Adult Services	1,130	80.00%	0	0.00%	1,130	80.00%	282	20.00%	1,412	0	0	1,412
PS	862	Independent Living Program - Basic Allocation	685	80.00%	171	20.00%	856	100.00%	0	0.00%	856	0	0	856
PS	866	Family Preservation / Support - Purch Serv	13,898	75.00%	1,760	9.50%	15,658	84.50%	2,872	15.50%	18,530	(0)	0	18,530
PS	872	VIEW	4,374	25.00%	10,411	59.50%	14,786	84.50%	2,712	15.50%	17,498	(0)	0	17,498
PS	895	Adult Protective Services	0	88.89%	0	0.00%	0	88.89%	0	11.11%	1	0	0	1
<b>Subtotal: Client Services Purchased by LDSSs</b>			<b>\$ 20,087</b>	<b>52.45%</b>	<b>\$ 12,343</b>	<b>32.23%</b>	<b>\$ 32,431</b>	<b>84.68%</b>	<b>\$ 5,867</b>	<b>15.32%</b>	<b>\$ 38,298</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 38,298</b>
<b>Unspecified Local &amp; Miscellaneous Programs</b>														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	11,222	0	11,222
<b>Subtotal: Unspecified Local &amp; Miscellaneous Programs</b>			<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 11,222</b>	<b>\$ -</b>	<b>\$ 11,222</b>
<b>Totals: Local Department of Social Services</b>			<b>\$ 1,203,214</b>	<b>47.41%</b>	<b>\$ 789,348</b>	<b>31.10%</b>	<b>\$ 1,992,561</b>	<b>78.52%</b>	<b>\$ 545,219</b>	<b>21.48%</b>	<b>\$ 2,537,780</b>	<b>\$ 114,322</b>	<b>\$ -</b>	<b>\$ 2,652,102</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>Reimbursements to Localities for Non LDSS Expenses<sup>5</sup></b>														
<b>Central Services Cost Allocation</b>														
R	843	Central Service Cost Allocation	50,967	50.00%	0	0.00%	50,967	50.00%	50,967	50.00%	101,934	0	69,556	171,490
<b>Subtotal: Central Services Cost Allocation</b>			<b>\$ 50,967</b>	<b>50.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 50,967</b>	<b>50.00%</b>	<b>\$ 50,967</b>	<b>50.00%</b>	<b>\$ 101,934</b>	<b>\$ -</b>	<b>\$ 69,556</b>	<b>\$ 171,490</b>
<b>Grand Totals: To Localities</b>			<b>\$ 1,254,181</b>	<b>47.51%</b>	<b>\$ 789,348</b>	<b>29.90%</b>	<b>\$ 2,043,528</b>	<b>77.41%</b>	<b>\$ 596,186</b>	<b>22.59%</b>	<b>\$ 2,639,714</b>	<b>\$ 114,322</b>	<b>\$ 69,556</b>	<b>\$ 2,823,592</b>
<b>Statewide Benefit Payments<sup>5</sup></b>														
<b>State, Federal &amp; Local Paid Benefits</b>														
SW		Supplemental Nutrition Assistance Program (SNAP) <sup>6</sup>	6,269,032	100.00%	0	0.00%	6,269,032	100.00%	0	0.00%	6,269,032	0	0	6,269,032
SW		Children's Services Act (CSA) <sup>7</sup>	0	0.00%	1,413,816	69.25%	1,413,816	69.25%	627,837	30.75%	2,041,653	0	0	2,041,653
SW		Medicaid Benefits	26,073,171	50.00%	26,001,310	49.86%	52,074,481	99.86%	71,860	0.14%	52,146,341	0	0	52,146,341
SW		Energy Assistance	434,698	100.00%	0	0.00%	434,698	100.00%	0	0.00%	434,698	0	0	434,698
SW		TANF/TANF UP	103,813	48.62%	109,702	51.38%	213,515	100.00%	0	0.00%	213,515	0	0	213,515
SW		Child Care (VACMS)	527,055	56.88%	399,540	43.12%	926,595	100.00%	0	0.00%	926,595	0	0	926,595
SW		FAMIS (Total Title XXI Expenditures) <sup>8</sup>	1,144,554	65.73%	596,742	34.27%	1,741,296	100.00%	0	0.00%	1,741,296	0	0	1,741,296
<b>Subtotal: State, Federal &amp; Local Paid Benefits</b>			<b>\$ 34,552,323</b>	<b>54.18%</b>	<b>\$ 28,521,111</b>	<b>44.72%</b>	<b>\$ 63,073,434</b>	<b>98.90%</b>	<b>\$ 699,697</b>	<b>1.10%</b>	<b>\$ 63,773,131</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,773,131</b>
<b>Grand Totals: Social Services System</b>			<b>\$ 35,806,503</b>	<b>53.92%</b>	<b>\$ 29,310,459</b>	<b>44.13%</b>	<b>\$ 65,116,962</b>	<b>98.05%</b>	<b>\$ 1,295,882</b>	<b>1.95%</b>	<b>\$ 66,412,845</b>	<b>\$ 114,322</b>	<b>\$ 69,556</b>	<b>\$ 66,596,723</b>