

**G.S. 108A-88 - Determination of State/County Financial Participation  
County Budget Estimates - State Fiscal Year 2026-2027  
Issued February 13, 2026**

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| <b>Scotland County</b>                                  | <b>ESTIMATED RESOURCES</b> |                |              |               | <b>ESTIMATED PERCENT</b> |              |               |
|---|----------------------------|----------------|--------------|---------------|--------------------------|--------------|---------------|
|   | <b>Total</b>               | <b>Federal</b> | <b>State</b> | <b>County</b> | <b>Federal</b>           | <b>State</b> | <b>County</b> |
| <b>A. Division of Social Services</b>                   |                            |                |              |               |                          |              |               |
| NC CORELS   | 1,510                      | 0              | 0            | 1,510         | 0.00%                    | 0.00%        | 100.00%       |
| <b>Total Cost For</b>                                   |                            |                |              |               |                          |              |               |
| <i>Note that the totals may be off due to rounding.</i> | 1,510                      | 0              | 0            | 1,510         | 0.00%                    | 0.00%        | 100.00%       |
| <b>1. Public Assistance Programs</b>                    |                            |                |              |               |                          |              |               |
| <b>A. Division of Social Services</b>                   |                            |                |              |               |                          |              |               |
| 01 Work First Family Assistance - Electing Cash         | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 02 Title IV-B Adoption Assistance Payments              | 35,942                     | 0              | 26,956       | 8,986         | 0.00%                    | 75.00%       | 25.00%        |
| 03 Title IV-B Adoption Vendor Payments                  | 2,400                      | 0              | 1,800        | 600           | 0.00%                    | 75.00%       | 25.00%        |
| 04 State Adoption Assistance Payments                   | 12,150                     | 0              | 12,150       | 0             | 0.00%                    | 100.00%      | 0.00%         |
| 05 Title IV-E Adoption Assistance Payments              | 322,283                    | 207,147        | 57,568       | 57,568        | 64.27%                   | 17.86%       | 17.86%        |
| 06 Title IV-E Non-Recurring Adoption Expense Pymts      | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 07 Title IV-E Foster Care - Standard Board Rate         | 225,277                    | 144,797        | 40,240       | 40,240        | 64.28%                   | 17.86%       | 17.86%        |
| 08 Title IV-E Foster Care Maximization                  | 58,927                     | 30,673         | 14,001       | 14,253        | 52.05%                   | 23.76%       | 24.19%        |
| 09 Title IV-E Guardianship Assistance Payments          | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 10 State Guardianship Assistance Payments               | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 11 Title IV-E Extended Foster Care                      | 11,697                     | 7,518          | 4,179        | 0             | 64.27%                   | 35.73%       | 0.00%         |
| 12 State Extended Foster Care                           | 77,439                     | 0              | 77,439       | 0             | 0.00%                    | 100.00%      | 0.00%         |
| 13 State Foster Care Benefits Program                   | 526,389                    | 0              | 263,195      | 263,194       | 0.00%                    | 50.00%       | 50.00%        |
| 14 State Kinship Care Program                           | 10,850                     | 0              | 5,425        | 5,425         | 0.00%                    | 50.00%       | 50.00%        |
| 15 Title IV-E Prevention Services Grant Program         | 2,500                      | 1,250          | 0            | 1,250         | 50.00%                   | 0.00%        | 50.00%        |
| 16 Low Income Energy Assistance Payments - Checks       | 348,329                    | 348,329        | 0            | 0             | 100.00%                  | 0.00%        | 0.00%         |
| 17 Crisis Intervention Program                          | 276,865                    | 276,865        | 0            | 0             | 100.00%                  | 0.00%        | 0.00%         |
| 18 Duke Progress Energy - Share the Light Fund          | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 19 Wake Electric Membership Corp – Roundup Program      | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 20 Piedmont Natural Gas - Share the Warmth              | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 21 Refugee Public Assistance Program                    | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 22 State/County Special Assistance for Adults           | 442,124                    | 0              | 221,062      | 221,062       | 0.00%                    | 50.00%       | 50.00%        |
| <b>C. Division of Child and Family Well Being</b>       |                            |                |              |               |                          |              |               |
| 23 Food and Nutrition Benefits                          | 22,996,109                 | 22,996,109     | 0            | 0             | 100.00%                  | 0.00%        | 0.00%         |

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| <b>Scotland County</b>                                      | <b>ESTIMATED RESOURCES</b> |                |              |               | <b>ESTIMATED PERCENT</b> |              |               |
|---|----------------------------|----------------|--------------|---------------|--------------------------|--------------|---------------|
|   | <b>Total</b>               | <b>Federal</b> | <b>State</b> | <b>County</b> | <b>Federal</b>           | <b>State</b> | <b>County</b> |
| <b>D. Division of Child Development and Early Education</b> |                            |                |              |               |                          |              |               |
| 24 Subsidized Child Care Asst Prgm-Direct Services          | 3,221,953                  | 2,942,074      | 279,879      | 0             | 91.31%                   | 8.69%        | 0.00%         |
| <b>Total Cost For 1. Public Assistance Programs</b>         |                            |                |              |               |                          |              |               |
| <i>Note that the totals may be off due to rounding.</i>     | 28,571,234                 | 26,954,762     | 1,003,894    | 612,578       | 94.34%                   | 3.51%        | 2.14%         |
| <b>2. Public Assistance Administration</b>                  |                            |                |              |               |                          |              |               |
| <b>A. Division of Social Services</b>                       |                            |                |              |               |                          |              |               |
| 25 LIEAP & CIP Administration Funds                         | 49,669                     | 49,669         | 0            | 0             | 100.00%                  | 0.00%        | 0.00%         |
| 26 Food and Nutrition Services EBT Call Center              | 16,712                     | 8,356          | 0            | 8,356         | 50.00%                   | 0.00%        | 50.00%        |
| 27 Refugee Public Assistance Administration                 | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 28 State/County Special Assistance Administration           | 128,883                    | 88,926         | 0            | 39,958        | 69.00%                   | 0.00%        | 31.00%        |
| <b>C. Division of Child and Family Well Being</b>           |                            |                |              |               |                          |              |               |
| 29 Food and Nutrition Services Program Admin                | 1,275,627                  | 398,633        | 0            | 876,994       | 31.25%                   | 0.00%        | 68.75%        |
| 30 Food and Nutrition Incentive Fraud Collections           | 29,276                     | 29,276         | 0            | 0             | 100.00%                  | 0.00%        | 0.00%         |
| 31 Electronic Benefit Transfer E-Funds Cost                 | 23,194                     | 11,597         | 0            | 11,597        | 50.00%                   | 0.00%        | 50.00%        |
| <b>D. Division of Child Development and Early Education</b> |                            |                |              |               |                          |              |               |
| 32 Subsidized Child Care Program - Service Support          | 134,248                    | 134,248        | 0            | 0             | 100.00%                  | 0.00%        | 0.00%         |
| <b>E. Division of Health Benefits</b>                       |                            |                |              |               |                          |              |               |
| 33 The Work Number (Equifax/TALX)                           | 19,499                     | 0              | 0            | 19,499        | 0.00%                    | 0.00%        | 100.00%       |
| 34 Medicaid (Title XIX) Administration                      | 1,493,731                  | 1,033,848      | 0            | 459,882       | 69.21%                   | 0.00%        | 30.79%        |
| 35 Medicaid Expansion                                       | 203,816                    | 0              | 203,816      | 0             | 0.00%                    | 100.00%      | 0.00%         |
| <b>Total Cost For 2. Public Assistance Administration</b>   |                            |                |              |               |                          |              |               |
| <i>Note that the totals may be off due to rounding.</i>     | 3,374,655                  | 1,754,553      | 203,816      | 1,416,286     | 51.99%                   | 6.04%        | 41.97%        |
| <b>3. Services Programs</b>                                 |                            |                |              |               |                          |              |               |
| <b>A. Division of Social Services</b>                       |                            |                |              |               |                          |              |               |
| 36 Social Services Block Grant - Federal and State          | 206,987                    | 155,240        | 0            | 51,747        | 75.00%                   | 0.00%        | 25.00%        |
| 37 Temp Asst for Needy Family -Transferred to SSBG          | 122,476                    | 91,857         | 0            | 30,619        | 75.00%                   | 0.00%        | 25.00%        |
| 38 Chafee Foster Care Program (NC LINKS)                    | 13,693                     | 10,954         | 2,739        | 0             | 80.00%                   | 20.00%       | 0.00%         |
| 39 Child Protective Services Title IV-E                     | 108,232                    | 54,116         | 27,058       | 27,058        | 50.00%                   | 25.00%       | 25.00%        |
| 40 Child Protective Services SSBG Expansion                 | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 41 State CPS Caseload Reduction                             | 104,838                    | 0              | 104,838      | 0             | 0.00%                    | 100.00%      | 0.00%         |

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|---|----------------------------|----------------|--------------|---------------|--------------------------|--------------|---------------|
|   | <b>Total</b>               | <b>Federal</b> | <b>State</b> | <b>County</b> | <b>Federal</b>           | <b>State</b> | <b>County</b> |
| 42 Child Protective Services State                      | 9,469                      | 0              | 9,469        | 0             | 0.00%                    | 100.00%      | 0.00%         |
| 43 Child Welfare In-Home Expansion                      | 21,281                     | 0              | 21,281       | 0             | 0.00%                    | 100.00%      | 0.00%         |
| 44 Permanency Planning                                  | 18,599                     | 13,949         | 0            | 4,650         | 75.00%                   | 0.00%        | 25.00%        |
| 45 Family Reunification Services                        | 11,329                     | 11,329         | 0            | 0             | 100.00%                  | 0.00%        | 0.00%         |
| 46 Foster Care/Adoptions - State                        | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 47 Title IV-E Admin Foster Care 50%Fed-50%Co            | 475,674                    | 237,837        | 0            | 237,837       | 50.00%                   | 0.00%        | 50.00%        |
| 48 TANF Child Welfare Workers for Local DSS             | 36,853                     | 36,853         | 0            | 0             | 100.00%                  | 0.00%        | 0.00%         |
| 49 IV-E Foster Care Parent Trng 75%Fed-25%Co            | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 50 IV-E Admin Adoption 50%Fed-50%Co                     | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 51 IV-E Adoption Parent Training 75%Fed-25%Co           | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| 52 Child Support Services (IV-D)                        | 1,289,350                  | 850,971        | 0            | 438,379       | 66.00%                   | 0.00%        | 34.00%        |
| 53 Offset - IV-D Incentive                              | 69,624                     | 69,624         | 0            | 0             | 100.00%                  | 0.00%        | 0.00%         |
| 54 Work First County Block Grant                        | 1,291,678                  | 593,563        | 0            | 698,115       | 45.95%                   | 0.00%        | 54.05%        |
| 55 Adult Protective Services - SSBG                     | 0                          | 0              | 0            | 0             | 0.00%                    | 0.00%        | 0.00%         |
| <b>B. Division of Aging and Adult Services</b>          |                            |                |              |               |                          |              |               |
| 56 Adult Day Care Federal & State                       | 39,437                     | 18,053         | 16,454       | 4,930         | 45.78%                   | 41.72%       | 12.50%        |
| 57 State In-Home Services Fund                          | 13,845                     | 12,114         | 0            | 1,731         | 87.50%                   | 0.00%        | 12.50%        |
| 58 Adult Homes Specialist                               | 8,931                      | 4,466          | 2,233        | 2,233         | 50.00%                   | 25.00%       | 25.00%        |
| <b>C. Division of Child and Family Well Being</b>       |                            |                |              |               |                          |              |               |
| 59 Food and Nutrition - Employment & Training           | 37,067                     | 0              | 0            | 37,067        | 0.00%                    | 0.00%        | 100.00%       |
| <b>Total Cost For 3. Services Programs</b>              |                            |                |              |               |                          |              |               |
| <i>Note that the totals may be off due to rounding.</i> | 3,879,363                  | 2,160,926      | 184,072      | 1,534,366     | 55.70%                   | 4.74%        | 39.55%        |
| <b>Scotland Grand Total</b>                             |                            |                |              |               |                          |              |               |
| <b>All Programs and Administration</b>                  | 35,826,762                 | 30,870,241     | 1,391,782    | 3,564,740     | 86.17%                   | 3.88%        | 9.95%         |