

## **School Funding Requirements for Counties**

### **Capital**

- [G.S. 115C-521](#) School facilities, furniture and apparatus
- [G.S. 115C-249](#) Buildings for bus and vehicle storage
- [G.S. 115C-522\(c\)](#) Library, science, and classroom equipment
- [G.S. 115C-522\(c\)](#) Water supply and sanitary facilities
- [G.S. 115C-524\(b\)](#) Keeping school buildings in good repair

### **Operations**

- [G.S. 115C-524](#) School maintenance and repairs
- [G.S. 115C-522\(c\)](#) Instructional supplies and reference books
- [G.S. 115C-534](#) School property insurance
- [G.S. 115C-525\(b\)](#) Fire inspections

### **Sales Tax Earmarked for Public Schools**

- [S.L. 2016-19](#) One-half Article 39 sales tax earmarked for school construction, improvement, and renovation or to retire related indebtedness
- [G.S. 105-487](#) Earmarks 30% Article 40 for capital outlay purposes or to retire any debt incurred for capital outlay
- [G.S. 105-502](#) Earmarks 60% Article 42 for capital outlay purposes or to retire any debt incurred for capital outlay