

School Funding Requirements for Counties

Capital – Under each of the statutes listed below, the local Board of Education is responsible for “*providing*” and the Board of Commissioners, as the tax levying authority is responsible for “*funding*” all items on this list.

- [G.S. 115C-521](#) School facilities, furniture and apparatus
- [G.S. 115C-249](#) Buildings for bus and vehicle storage
(Counties “*can*” provide funding for the purchase of buses or service vehicles)
- [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 – the Board of Commissioners designates the persons to make these inspections

Sales Tax Earmarked for Public Schools

- [S.L. 1983-534](#) & [S.L. 1983-134](#) 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