

TRANSYLVANIA COUNTY BOARD OF EDUCATION

RESOLUTION NO. 2026-_____

A RESOLUTION OPPOSING UNFUNDED AND UNDERFUNDED MANDATES IMPOSED UPON NORTH CAROLINA PUBLIC SCHOOLS

WHEREAS, local boards of education are entrusted with finite public resources that should be used as effectively as possible to educate students, support educators, and maintain safe and effective schools; and

WHEREAS, State and federal laws, regulations, policies, and directives may require public school units to provide additional programs, personnel, training, reporting, technology, services, or administrative functions; and

WHEREAS, when such requirements are imposed without sufficient funding, local school systems must absorb the cost through existing appropriations, local funding, or the redirection of resources from other educational priorities; and

WHEREAS, a mandate does not become cost-free simply because the State does not appropriate money specifically to implement it, as the cost is instead transferred to local taxpayers, employees, classrooms, or other programs; and

WHEREAS, transparency in public budgeting requires policymakers to consider both the policy benefits and the full financial and administrative costs of mandates before imposing them upon local schools; and

WHEREAS, the Board recognizes that certain requirements are necessary to protect students, employees, public funds, constitutional rights, and compliance with federal law, but necessary requirements should nevertheless be honestly identified, appropriately funded, and efficiently administered; and

WHEREAS, meaningful local control requires that local boards retain reasonable discretion over locally appropriated resources rather than having those resources increasingly committed through unfunded State requirements;

NOW, THEREFORE, BE IT RESOLVED, that the Transylvania County Board of Education:

1. **Encourages the North Carolina General Assembly, State Board of Education, and Department of Public Instruction to avoid creating new State mandates without identifying and providing sufficient funding for their implementation.**
2. **Requests that proposed education mandates include a meaningful fiscal and administrative impact analysis**, including anticipated personnel costs, employee time, technology, training, equipment, facilities, and recurring expenses imposed upon public school units.
3. **Supports the principle that when the State requires a new program, service, position, or administrative responsibility, the State should provide the resources reasonably necessary to carry it out.**
4. **Encourages periodic review of existing State mandates to identify requirements that are unfunded, underfunded, obsolete, duplicative, or unnecessarily restrictive**, with those requirements funded, modified, consolidated, or repealed as appropriate.
5. **Requests that federally required but insufficiently funded mandates be clearly identified**, including their estimated local financial impact, so policymakers and the public can distinguish federal obligations from State-created requirements and advocate for appropriate federal funding or flexibility.
6. **Opposes requiring local school systems to divert classroom, instructional, or locally appropriated resources to satisfy new State-created obligations without corresponding financial support.**
7. **Encourages greater flexibility when full funding cannot reasonably be provided**, allowing local boards to determine the most efficient means of accomplishing the required public purpose whenever State or federal law permits.

The Board recognizes that good public policy sometimes requires new responsibilities for public schools. When government determines that a responsibility is sufficiently important to require every school system to perform it, government should also acknowledge and provide for the reasonable cost of doing so.

A mandate has a cost.

That cost should be transparent.

And responsibility for requiring a service should be accompanied by responsibility for funding it.

DISTRIBUTION

Upon adoption, the Board directs that this Resolution be transmitted to the members of the North Carolina General Assembly representing Transylvania County, the appropriate legislative education and appropriations committees, the North Carolina State Board of Education, the State Superintendent of Public Instruction, and the North Carolina Department of Public Instruction.

ADOPTED this ____ day of _____, 2026.

Chair, Transylvania County Board of Education

Superintendent / Secretary to the Board