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2019 Budget Fails to Effectively Address N.C.'s Existing and Emerging Needs

North Carolina can afford to invest in our communities as they grow and change if policymakers reject tax cuts.

BY LUIS TOLEDO, BTC Policy Analyst
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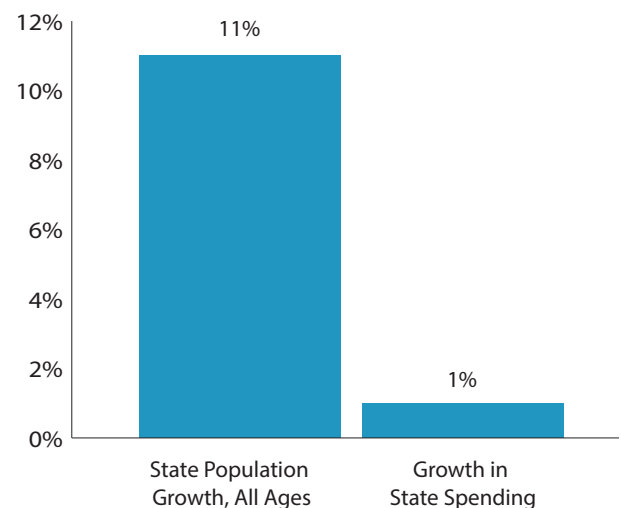
North Carolina lawmakers approved a 2019 fiscal year state budget that falls short of helping all North Carolinians live healthy, prosperous lives. The final state budget, passed by the NC General Assembly after overturning Governor Cooper's veto, continues to underinvest in areas of great public need and neglects to account for upcoming federal budget cuts. Instead, the new \$23.9 billion budget that lawmakers enacted maintains the same rigid commitment to reducing public investments in the face of growing and changing needs.

The final budget that lawmakers enacted continues to limit a collective commitment to North Carolina, increasing spending by \$881.7 million over 2018. To put that figure in perspective, this means that the final budget is just 1 percent above pre-Recession levels, despite the state's population growth over that same period of 11 percent (see Figure 1).

Due to changes made in the way the General Assembly presents its budget, there is no longer an expectation that the state will maintain the services that were offered in the prior year. The failure to account for maintaining current service levels in the public presentation of budget figures has allowed legislators to suggest full funding for programs and services, when they are really just keeping up with enrollment growth and the growth in costs associated with delivering public services.¹ As the state's Fiscal Research Division has noted, the primary drivers of

Figure 1: Public investments in N.C. fall behind the state's population growth

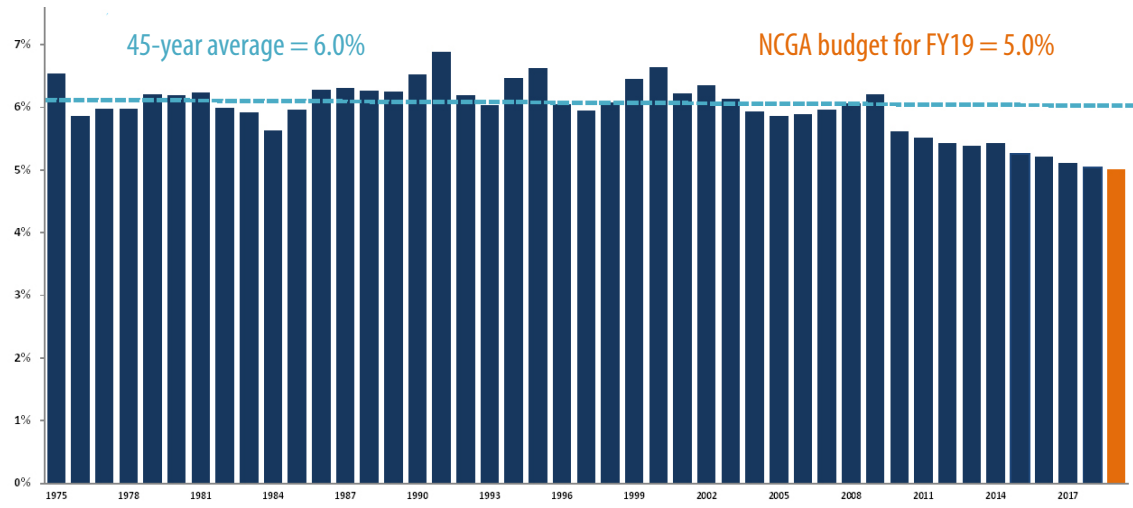
Change over time (2008-2018)



Source: OSBM, NCGA

Figure 2: Legislature's budget keeps downward historic investment levels

Total state General Fund spending as a share of the state's economy (total state personal income)



Source: N.C. General Assembly

spending growth year-over-year are K-12 education, higher education, Medicaid and prisons, which combined account for 79 percent of the state's overall budget and which require a greater year-over-year investment than has been met in the past two years.²

The \$881.7 million increase in state spending from last fiscal year falls short of the \$946.8 million that would be required to maintain current services for the growing population, keep up with the cost of delivering services, and fulfill the obligations of policy decisions like increasing teacher pay.³ This means that, while they may be meeting their obligations to fund enrollment growth, lawmakers are reducing spending in other areas to do so.

Holding spending down arbitrarily means state policymakers are not providing what is needed to deliver a high-quality education to each child, promote better public health, effectively protect our air and water, and meet the needs of our growing population. North Carolina can afford to invest in our communities as they grow and change. To do so, policymakers would have to reject tax cuts that began in 2013 and which, by January 2019, will reduce annual revenue by \$3.5 billion each year.

Legislature's budget marks 10 consecutive years of declining state investments

Under the budget, total state spending for fiscal year 2019 marks 10 consecutive years that state spending has declined as a share of the state's economy. Analysis shows that, since 2010, policymakers have chosen to hold spending down rather than drive the economic growth and productivity of the national recovery into collective services and systems that meet the needs of a growing population and a state seeking to deliver a high quality of life to all.

So while the budget for the 2019 fiscal year – which runs from July 2018 to June 2019 – increases spending over the prior fiscal year, this increase does not make up for years of under-investment in North Carolina. The cumulative harm of a decade of under-investment is lasting to the infrastructure—roads, bridges and water systems of the state — as well as its children and workforce. State spending for 2019, as a share of the state's economy, is at the lowest point in 45 years (5 percent).

Typically as a state grows, both in terms of its population and the size of its overall economy, the state funds the programs and services that serve as a foundation to growth — by providing new schools, purchasing enough textbooks or ensuring there are teachers in the classroom, for example. Smart public investments are connected to key outcomes that drive stronger and longer economic growth — educational attainment, low income inequality and inclusive innovation.⁴

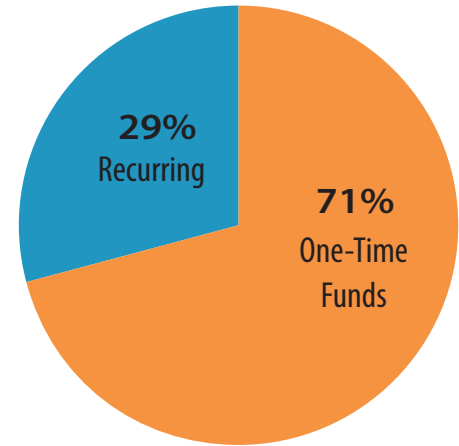
Lawmakers use revenue raised primarily through income taxes to make primarily one-time commitments to state

The new budget includes a total of \$24.4 billion in revenue available for public investments for the 2019 fiscal year. The majority of this revenue is raised through the state's tax system, which is expected to provide \$22.9 billion in base General Fund revenue for the 2019 fiscal year. The state's primary source of General Fund revenue is the income tax, which raises 53 percent of General Fund revenue each year.

Rather than invest all of those dollars, state policymakers leave \$561 million unappropriated.

In addition to this base revenue, lawmakers rely on revenue collections coming in above what state officials anticipate (\$356.7 million); money from the most recent fiscal year they anticipate agencies will return to the state (known as reversions, estimated at \$275 million); non-tax revenues (\$911 million); and unappropriated dollars from the most recent fiscal year (\$499.4 million). In total, \$24.4 billion in revenue was available to lawmakers for public investments in 2019.

Figure 3: 'One-time' funds make up most of N.C.'s 2019 budget increases



Source: NCGA FY2018-19 Budget

Rather than invest all of those dollars, state policymakers leave \$561 million unappropriated. In addition, lawmakers send another \$221 million to the Savings Reserve or Rainy Day Fund to further build up the dollars that should be available for emergencies or economic downturns.⁵

HOW DO LAWMAKERS PAY FOR THE BUDGET?	FY2019
<i>Unappropriated Balance</i>	\$ 499,475,581
<i>Adjustment (S.L. 2017-204)</i>	\$ (8,500,000)
<i>Over Collections FY 2017-18</i>	\$ 356,700,000
<i>Reversions FY 2017-18</i>	\$ 275,000,000
<i>Repair & Renovations and Reserve for Capital Projects</i>	\$ (220,000,000)
+ Net General Fund Credit Balance	\$ 902,675,581
<i>Revenues Based on Existing Tax Structure</i>	\$ 22,960,100,000
<i>Total Non-tax Revenues</i>	\$ 911,200,000
Total General Fund Availability	\$ 24,773,975,581
<i>Adjustments to Availability: 2018 Session</i>	\$ 59,000,000
<i>Transfer to Savings Reserve</i>	\$ (221,542,959)
<i>Transfer to Medicaid Transformation Reserve</i>	\$ (135,000,000)
<i>Transfer from Department of Insurance</i>	\$ 932,602
<i>Transfer from the Department of the State Treasurer</i>	\$ 25,246
+ Adjustments to Availability: 2018 Session	\$ (296,585,111)
Revised General Fund Availability	\$ 24,477,390,470
- Appropriation Requirement	\$ 23,916,034,376
UNAPPROPRIATED BALANCE REMAINING	\$ 561,356,094

Source: NCGA FY2018-19 Budget

The Governor and N.C. General Assembly Set out Differing Visions for North Carolina

Governor Cooper and the legislature offered different visions for North Carolina in their 2019 budgets, and a quick recap of their tax and spending choices shows where their visions differ.

Rather than accept the scheduled tax cuts in January 2019 as inevitable, Governor Cooper proposed revenue changes that maintained tax rates on high incomes and profitable corporations while cutting taxes for everyday North Carolinians. This approach allowed the Governor to make greater progress toward meeting the needs of communities than the General Assembly, particularly emphasizing needed investments in education, the courts and environmental protection.

The Governor’s budget recommended freezing the corporate income tax rate at 3 percent and freezing the personal income tax at 5.499 percent for married couples filing jointly who earn over \$200,000 a year. However, the legislature continued with scheduled rate reductions that will mean annual revenue losses of \$3.5 billion relative to 2013.

Behind the topline numbers, the big differences in the spending proposals (see table) from the Governor and the NC General Assembly are specific investments important to communities across the state. For example, the Governor recommended \$50 million for school safety initiatives across the state while the legislature’s enacted

budget the state will only be able to invest \$18 million in this area, primarily from one-time funds. The governor also called for \$15 million for teachers to cover instructional supply stipends in recognition of the increased cost shift that has happened since the state reduced its commitment to fund classroom supplies. The Governor added \$8 million to address emerging compound and chemical testing in the state’s rivers and lakes — areas that are missed opportunities under the legislature’s budget.

Because the Governor’s budget recognized the need for ongoing revenue to fund ongoing needs, his budget provided recurring funds for over 97 percent of new investments. In contrast, the legislature passed a budget in which over two-thirds (71 percent) of new investments in the 2019 fiscal year budget are made up of ‘one-time’ funds, or non-recurring money.

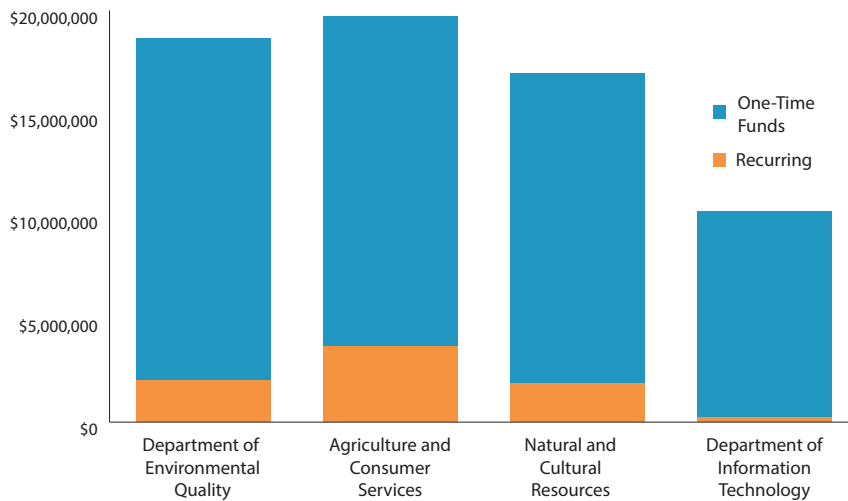
Breakout: Comparing the ‘new recurring investments’ that each side made shows the differences

Governor Recommended	Legislature Enacted
K-12 Public Education	
\$351.8 Million	\$54.5 Million
Higher Education: Community College & UNC System	
\$152.5 Million	\$69.1 Million
Justice & Public Safety	
\$121.6 Million	\$56.4 Million
Medical Assistance	
\$36 Million	\$696,520
Public Health	
\$3.1 Million	\$1.3 Million
Mental Health & Substance Abuse	
\$22.4 Million	\$10.1 Million
Military & Veterans Affairs	
\$1.1 Million	\$97,937
Department of Environmental Quality	
\$11.3 Million	\$2 Million
Department of Information Technology	
\$1.9 Million	\$220,780
Department of Labor	
\$1.4 Million	\$317,099

One-time money dominates long-term investments

Over two-thirds (71 percent) of new investments in the 2019 fiscal year budget are made up of 'one-time' funds, or non-recurring money. One-time funds are typically used for investments that are not expected to be encountered again in the foreseeable future. In contrast, recurring appropriations should be made when programs and services must be sustained for the long-term.

Figure 5: Additional funds for FY2019 are primarily one-time funds for many agencies



Source: NCGA FY2018-19 Budget

Four of the agencies with the most one-time funding compared to recurring funds are: the Department of Environmental Quality (\$16.6 million, or 89 percent); Agriculture and Consumer Services (\$16 million, or 81 percent), Natural and Cultural Resources (\$15 million, or 89 percent); and the Department of Information Technology (\$10 million, or 98 percent).

Other state entities with the majority of their budget increases coming in the form of one-time funds versus recurring funds are: the Department of Military and Veterans Affairs (58 percent), the Division of Aging and Adult Services (96 percent), and Social Services (75 percent).

One-time funds are also provided to the education, justice, and public safety areas of the budget.

In non-recurring funds, the state's K-12 public education system obtained \$5.3 million, the community college system received \$11 million, and the university system received \$23.5 million. The Department of Public Safety received \$5.3 million in one-time funds, while the judicial branch received \$3.1 million.

While some of these are one-time investments needed to upgrade technology, others could be considered ongoing requirements. For example, lawmakers provided \$3.6 million in one-time funds to the Department of Environmental Quality for what is supposed to be "the continuation of landslide mapping." In higher education, lawmakers provided \$5 million in one-time funds to the North Carolina Policy Collaboratory for what can be considered ongoing requirements: "acquisition or modification of essential scientific instruments, sample collection and analysis, training or hiring of research staff and other personnel, method development activities, and data management, including dissemination of relevant data to stakeholders."

Legislature leaves in place tax choices from 2017 that reduce rates next year

Scheduled rate reductions for January 2019 will put the state's budgets out of balance in future years, requiring cuts to investments in things like public health, environmental protections and education. North Carolina will lose roughly \$900 million in revenue over a full fiscal year from the reduction of the corporate income tax rate to 2.5 percent from 3 percent and from the flat personal income tax rate falling to 5.25 from 5.499 percent.⁶

These additional tax cuts, added to annual revenue losses since 2013, mean roughly \$3.5 billion less in revenue each year to fund community and voter priorities like protecting children from abuse, building healthy schools, serving seniors meals, protecting our water and air, and training the future workforce.

The tax cuts that have been in place since 2013, when combined with the 2019 scheduled rate

reductions, primarily benefit the wealthiest taxpayers in the state. Estimates of the distribution of the net income tax cuts find that 80 percent have gone to the top 20 percent of taxpayers.⁷ Under tax cuts since 2013, the top 1 percent of income earners (whose average income is \$1 million) get a permanent tax cut of nearly \$22,000 a year. By contrast, middle-income taxpayers get a tax cut of around \$226 on average; while the lowest income earners in the state get a modest tax cut of only \$16 on average (see Figure 6).

The 2019 budget does not promote long-term vision for an inclusive state

The second year of the two-year budget (an adjustment of last year's proposed budget) doubles down on tax cuts and provides little long-term vision for how the state can strengthen opportunity now and in the future.

The state budget serves as a document that demonstrates the priorities of lawmakers for the state. While the current budget continues to invest the greatest share of state dollars into education from kindergarten through post-secondary — the diminished size of the pie has undercut the realization of the outcomes fully possible from those investments.

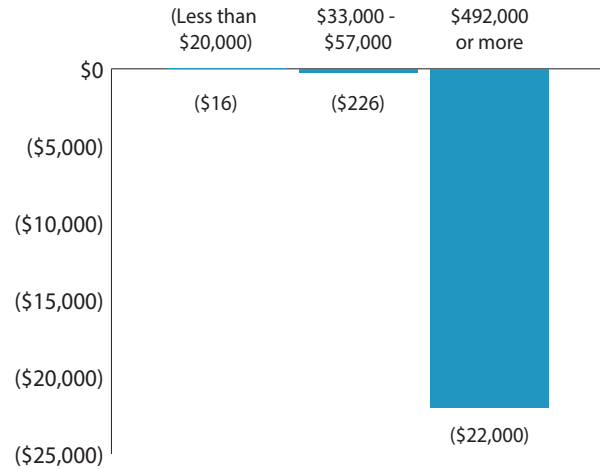
Spending by core area of the budget

Of particular note is that many areas of the budget have continued to operate with fewer resources than they had before the Recession began. This means fewer staff to implement new mandates, a lack of infrastructure upgrades that help programs and services run efficiently, and a reduction in the quality of services.

Most importantly going forward, official Fiscal Research Division estimates show that the state will not be able to maintain current service levels under the tax code that is implemented in January 2019. The state's revenue will fall short of needed investments in programs and services currently committed to by fiscal year 2019-2020.

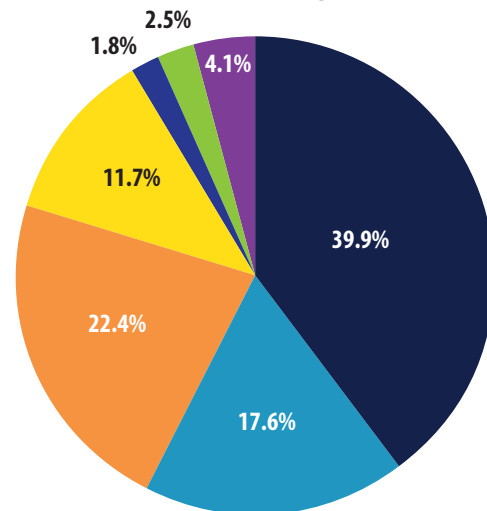
Figure 6: 80% of the tax changes since 2013 go to the top 20 percent of taxpayers

Average tax cut since 2013, by income group



Source: Special data request to ITEP, June 2017. Results are based on all NC residents, 2017 incomes, and uses pre-2013 tax law as a baseline for comparison

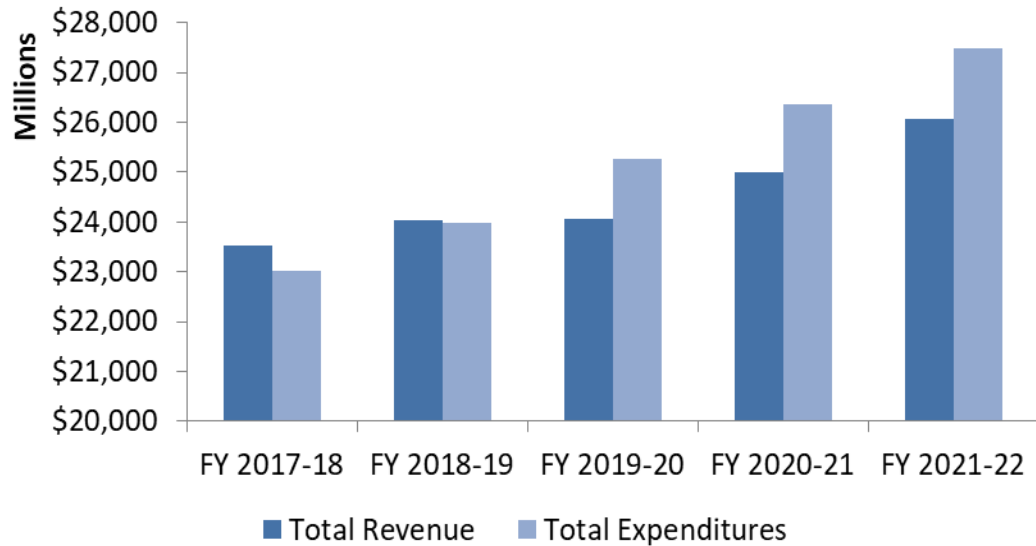
Figure 7: Spending by core area of North Carolina's 2019 budget



- K-12
- Higher Education
- Health and Human Services
- Justice and Public Safety
- General Government
- Natural and Economic Resources
- Other

Source: NCGA FY2018-19 Budget

Figure 8: N.C.'s 5-year outlook shows current tax choices will not allow the state to maintain current service levels *Fiscal year comparison of total revenue and expenditures*



Source: NC Fiscal Research Division Memo, July 2017

The final budget falls behind on key priorities where public investment can grow the economy equitably

The national economic recovery has been underway since 2009 and North Carolina's economy is expanding, albeit unevenly by income and geography. Rather than catalyze new opportunities and drive public dollars towards systemic investments that can ensure equitable growth, the final budget falls behind in a number of key areas.

Here are just a few of the ways in which the failure of legislative leadership in North Carolina to invest will hurt the state's potential for greater inclusion and, thus, its long-term growth trajectory.

The final budget still invests less in each child's education

More than 1.55 million students entered the public K-12 classrooms across the state during the 2017-18 school year.⁸ Since 2008, total enrollment has increased by nearly 91,000 students. As enrollment continues to grow, our public schools will continue to face the challenge of educating more students with inadequate resources under the new budget.

While state support for public schools did increase, it is not where it once used to be. For example, if our public schools were funded at the same percentage as in 1970, our schools would receive an additional \$3 billion.⁹

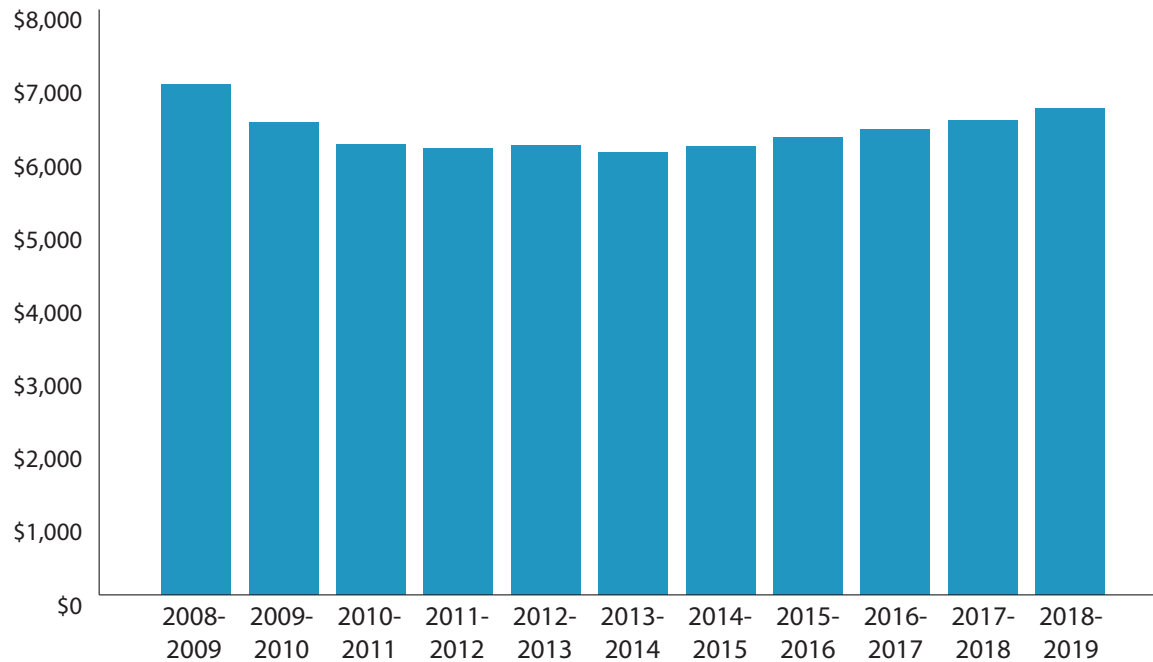
Nor is each child receiving the resources to receive a high quality education. North Carolina's per pupil expenditure at the state level remains below pre-Recession levels at \$6,648 per child.

The final budget keeps the cost of post-secondary education high

Post-secondary education is an important aspect of our state's economic development strategy and our commitment to building strong communities with high levels of civic participation. The state's funding for higher education occurs through two public systems: the University of North Carolina system and the Community College System. Research has shown that higher educational attainment in the form of credentials and degrees is highly correlated with an individual's ability to make ends meet and with a state's economic growth.¹⁰

Figure 9: Each Child in N.C. Receives Fewer State Dollars in Education than a Child in FY 2008

Per pupil state spending



Source: Analysis of Final Budget and State ADM

In both the Community College System and UNC System, modest and declining public investments, respectively, have occurred as tuition and fees have grown significantly. These higher tuition and fees often make post-secondary education inaccessible to students with low-incomes and, for those who are able to enroll, create challenges toward completion.¹¹

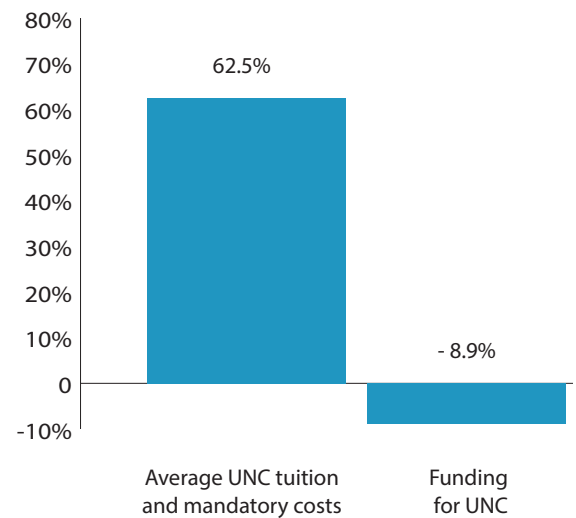
The final budget undercuts the health & well-being of North Carolinians

The second largest area of state investment is in Health and Human Services. This area of funding aims to ensure that vulnerable populations have access to quality and affordable health care, mental health services, and social services, as well as ensure that people with disabilities have the support they need to fully engage as citizens and contribute to their communities.

In three major areas, the final budget falls behind in making the level of investment that reflects the needs of communities.

Figure 10: Tuition costs in N.C. have increased while funding per student has decreased

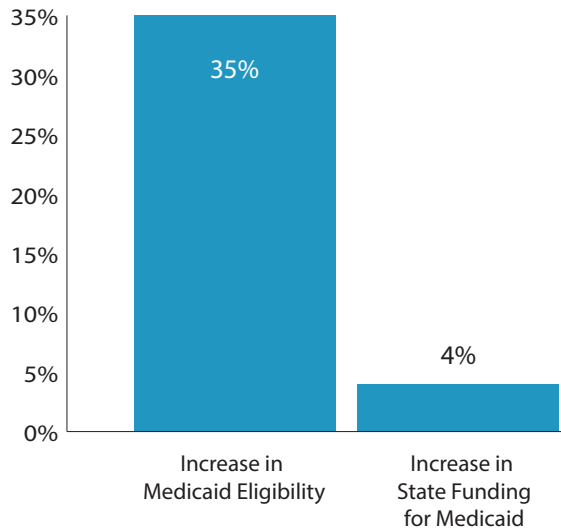
Change over time (FY2008-FY2019)



Sources: NCGA, UNC System

Figure 11: State funding for Medicaid growing much slower than eligible population

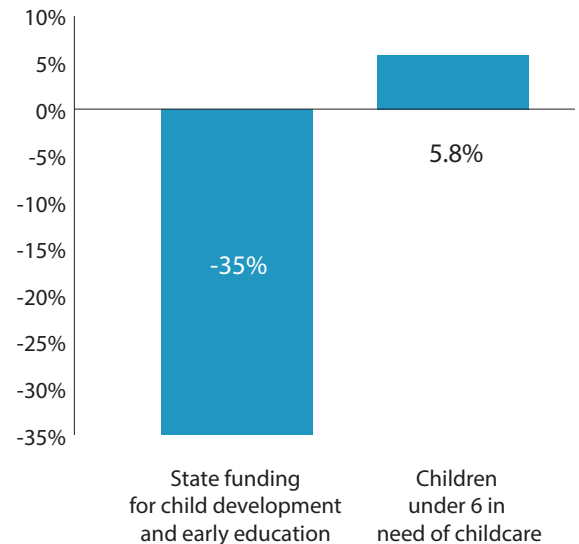
Change over time (FY2008-FY2019)



Sources: NC DHHS, OSBM

Figure 12: Child development funding falling short

Change over time (FY2008-FY2019)



Sources: NCGA, ChildCare Aware of America

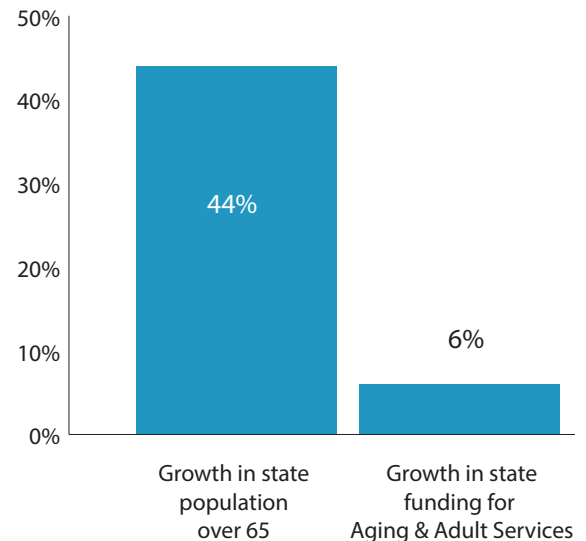
First, the Medicaid program provides health insurance and long-term care to more than 2.2 million people who are poor, disabled, or elderly. Similar to last year, state lawmakers failed once again to expand Medicaid under the Affordable Care Act — a decision that now leaves over 600,000 North Carolinians in the health coverage gap and will cost the state billions in federal dollars. This continued rejection of additional federal assistance comes at a time when state funding for Medicaid has only grown 4 percent since 2008, while the number of people of North Carolinians that are Medicaid-eligible has grown by 35 percent during this same period. Moreover, because the legislative leadership failed to account for a decrease in federal dollars for Medicaid, the program could be underfunded by as much as \$40 million.¹²

State funding for child development and early education promotes quality standards for child care and increases access safe and affordable care for families and their children across North Carolina. However, state funding for this part of the 2019 budget decreased by \$39.7 million, or 15 percent, compared to last year’s budget. Budget cuts to child development and early education, a decrease of 35 percent since 2008, has put North Carolina further behind as the state’s working families with young children has grown.

Meanwhile, state funding for Aging and Adult Services increased by \$260,215, or less than 1 percent, compared to last year’s budget. This continuing low investment comes at a time when the state

Figure 13: Health investments for seniors lagging far behind aging growth

Change over time (FY2008-FY2019)



Sources: OSBM, NCGA

population aged over 65 has grown by 45 percent, or an increase of 507,000 new seniors, while state funding has only grown by 6 percent. By not investing adequately in aging and adult services, state lawmakers are failing to promote a much needed community-based system of opportunities, services, benefits and protections for North Carolina's older adults, people with disabilities and their families.

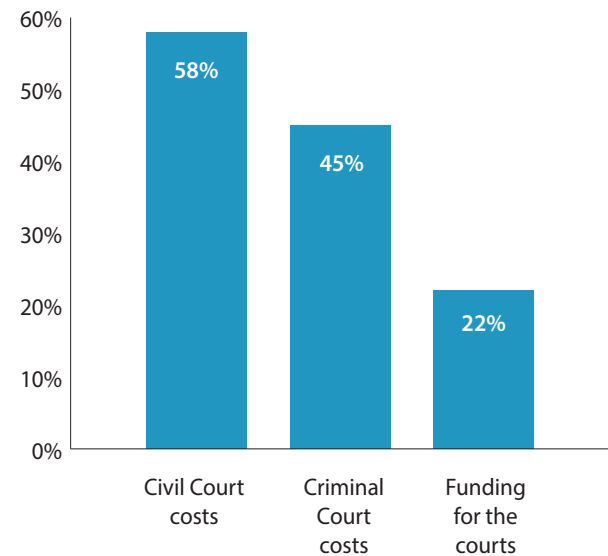
The final budget falls behind in supporting equal access to justice

For 2019, the state's administrative office of the courts receives \$551 million, which is \$12.1 million more than what was originally established. About \$10.5 million of this amount is for increased salaries and benefits, while \$1.5 million in one-time funds is provided for the e-Courts technology initiative, including an integrated Case Management, Financial Management, and e-Filing system to help the Judicial Branch.

However, the 2019 budget shows that lawmakers continue to underfund North Carolina's Judicial Branch by shifting costs to the people who are seeking justice or entering the justice system. Compared to 2008, North Carolina's Judicial Branch civil and criminal court fees have increased dramatically, while state funding for the courts has not — an approach that hurts many low-and middle-income people in the state from receiving equal access to justice. Compared to 2008, Civil Court costs and fees across the Magistrate, District, and Superior Court levels have increased from an average of \$92 to \$149, or 58 percent. Of these, Superior Court costs and fees have increased the most, rising from \$110 in 2008 to \$200 in 2017, an increase of 81 percent. Criminal Court costs and fees have also seen this same dramatic trend, with costs rising from an average of \$129 to \$186, or 45 percent. Meanwhile, administrative funding for the courts during this same period has only increased by 22 percent.

Figure 14: Court fees have increased drastically; state funding for the courts has not

Change over time (FY2008-FY2019)



Source: NC Judicial Branch

The final budget falls behind in funding air and water quality monitoring

The Department of Environmental Quality administers programs designed to protect air and water quality, as well as the public's health, in order to enhance and ensure our quality of life. The 2019 budget provides \$95.6 million for this department, which is an increase of \$17.5 million, or 22 percent, compared to last year. Of this increase, \$16.6 million, or approximately 89 percent, are one-time funds.

The 2019 budget provides one-time money for water infrastructure and water resources, such as \$1 million to the Clean Water State Revolving Fund and \$2.7 million to the Drinking Water State Revolving Fund in order to obtain approximately \$19 million in additional federal funds. The budget also provides \$2.7 million to a few select towns of lawmaker choosing for water treatment projects. Furthermore, lawmakers provide \$5 million to the Resource Institute Inc. to work with local governments and engineering firms to explore ways to extend the life of beach nourishment projects, and provide \$1 million for sampling and analysis activities in response to an emerging family of chemicals called PFAS — known to cause birth defects and diseases including cancer.

Missed opportunities as legislators decide to continue neglecting critical needs

The failure to commit to investments that are proven to boost the well-being of families and communities and connect more people to economic opportunity will hurt the state now and in the future. Just by stopping the tax cuts scheduled for January 2019 or just by investing each dollar available to them, the NC General Assembly leadership could have pursued opportunities that would strengthen the state's economy for the long-term.

Quality early childhood education for more children

North Carolina had the opportunity, like every other state, to drive new federal dollars through the Child Care and Development Block Grant into early childhood program quality and access. An estimated 9,000 children could have been served by the additional funds flowing to the state of North Carolina but legislative leaders instead used those dollars to supplant state commitments to early childhood. The result is that far fewer children will receive child care subsidies in the coming year and the waiting list will remain long and many of the investments that could have been possible in the early-childhood workforce will be postponed.

Protecting the health and well-being of families and communities

In recent years a number of significant toxins have seeped into communities' drinking water even as the state's commitment to funding private well-water testing was eliminated and monitoring resources have been reduced. Given the attention to the myriad ways that the well-being of families and communities are being put at risk through Coal Ash spills to Gen-X in the Cape Fear River, legislative leaders missed the opportunity to put forward a comprehensive plan for the clean-up and future monitoring and systemic work to protect and steward our state's water supply.

Planning for a growing state and connecting more people to opportunity

North Carolina continues to grow in size and many communities, particularly metro areas, have seen the challenges and opportunities with the increased number of people living and working in their communities. One challenge that continues to go without a comprehensive investment is the affordability of housing for all families — an issue that affects urban and rural residents alike. Investments in affordable housing as well as planning to protect the affordability of existing housing are critical in light of the rapid growth and potential displacement as growth happens. At the same time, it is possible to ensure that more people are connected to opportunities that come with a growing population and the expansion of businesses in certain areas of the state. These connections can be both physical — in the form of investments of upgrading the state's transportation systems to include public transit options — and virtual, in the form of a commitment of broadband coverage for the state. In both instances, North Carolina missed an opportunity to consider the current modern economy and the investments necessary for North Carolinians to compete and connect.

Endnotes

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